Status Audit Guidance – Longview Capital

Units should audit submissions before system closure for round one of review and at any time records are updated.

Units can change projects in Proposed Need to Capital Plan Review and change projects in Capital Plan Review to Proposed Need. For all other status changes, email cp-help@cornell.edu and request the change with clear identification of the project account number, the project name, the status, and the requested status.

Any time a record is changed, especially when it is moved from one status to another, the unit should review all the fields associated with the record, particularly the sources and uses data. It is contingent upon the unit to represent the correct values for all fields relevant to the project in order for the project to be accurately represented in the capital budget and/or plan and to avoid the need to request a variance.

The budget details should always reflect the status of the project. Budget detail review comments noted below represent the more obvious signs of an underlying error. Discrepancies should be corrected in the details as appropriate.

Approved Audit

Projects are in Approved status if they are included in the annual capital budget. No records should be in Approved status at the end of the initial submission period (Round 1).

All one-year portfolios need a status change, as the one year portfolios cannot be brought forward into the following year. Individual projects \( \geq \$250,000 \) initiated out of the portfolio can be brought forward into the following year. For the one-year portfolios, the status should be set to:

1. **Close Out** – if there is at least one existing or planned authorization against the portfolio or
2. **Annulled** – if there are no expected authorizations against the portfolio in the current fiscal year. If it is too early for you to know whether you will have one or more authorizations against your portfolio, email cp-help@cornell.edu and the capital planning team will keep the portfolio on a list for final clean-up. Final decisions will need to be made no later than January.

For all other (non-portfolio) projects:

- If you expect that one or more PARs will circulate against these items before the end of the current fiscal year, then the capital planning team will pick this up as a change in status to Authorized. You need do nothing during the submission period, although it would be helpful to let us know the intentions and timeline for the project.
- If you expect to initiate the project within the current fiscal year but don’t expect any authorizations against it (no spending authorization) until the following year, then adjust your budgets, timing, etc. and set the project to Capital Plan Review so that the capital planning team can make sure to include it in the next year’s capital budget. Projects that aren’t set to Capital Plan Review could be overlooked in setting the next year’s budget,
and the first required authorization in the following year will result in a capital plan variance request.

- If you don’t expect any authorizations against this project anytime soon, due to competing priorities or other circumstances, then change the status to Proposed Need. You can then easily put the project back into Capital Plan Review in a future year’s submission, when you are ready to proceed.
- If you don’t expect any authorizations against this project because some other project is addressing the intended effort, then change the status to Subsumed By and note in the description field the lead project that will address the scope.
- If you don’t ever expect any authorizations against this project (ever), then change the status to Annulled.

The definitions of all status values can be found on pages 36-38.

**Authorized Status**

Review Authorized projects:

- Spend in the current fiscal year should be greater than 0
- Authorized to Date should be greater than 0
- Authorized to Date should be less than Total Budget
- Budget to Date should be less than Authorized to Date
- Is spending complete within the current fiscal year? In which case, should the project be set to Close Out or Complete?

**Budget Detail Review**

- Authorized to Date should reflect all current and planned authorizations for the current fiscal year.
- Authorized to Date should be greater than or equal to the Budget to Date.
- Authorized to Date should be less than or equal to the Estimated Total Budget. If Authorized to Date is less than the Estimated Total Budget, then sources beyond the current fiscal year should be included.
- Expenditures should be included for at least one upcoming fiscal year.

**Capital Plan Review Status**

Review for projects already Authorized or that are expected to be authorized before the end of the current fiscal year.

**Budget Detail Review**

- Authorized to Date should be 0.
- Budget to Date should be 0.
- No sources or expenditures should be stated for the current fiscal year.
Close Out Status

Close Out identifies a project for which the scope of work and the expenditures are substantially complete, with the end of the project work and expenses completing in the one-year capital budget.

Review Close Out projects for those that are actually Complete. Complete identifies a project with both a completed scope of work and completed expenditures. Accounts for these projects should be closed by the start of the upcoming fiscal year (i.e., July 1st of the one-year capital budget year). Close Out status will identify projects with ongoing work and/or expenses in the impending fiscal year; these will not appear in the published one-year capital budget because no further authorizations will be required. Complete will identify projects that no longer have work or expenses beyond the current fiscal year.

Budget Detail Review

- Authorized to Date should reflect all current and planned authorizations for the current fiscal year.
- Authorized to Date should equal the Budget to Date.
- Expenditures to Date (through the current fiscal year) should be less than or equal to the Budget to Date.
- Fund sources should be complete in the current fiscal year (given that all authorizations are complete).
- Fund expenditures can continue into one or a few more upcoming fiscal years.

Complete Status

Budget Detail Review

- Authorized to Date should include all authorizations.
- Authorized to Date should equal the Budget to Date.
- Expenditures to Date (through the current fiscal year) should be equal to the Budget to Date.
- Fund sources and fund expenditures should be complete in the current fiscal year.

Note: Beginning with FY2022 planning, projects noted as Complete in the prior planning year will not be downloaded into the application. Data is accessible via the Capital Admin. Email request to: cp-help@cornell.edu
Pre-Planning Status

Review all projects with the status of *Pre-planning* and identify any that should be moved to *Capital Plan Review* or to another status.

Proposed Need Status

For projects in *Proposed Need*:
1. Confirm that none should be submitted for review for the upcoming capital budget year, and
2. All are still potentially active projects.

Sub-Project Status

Review *Sub-Projects* and make sure the crosswalk to the portfolio project or master project (rarely) is clear. Enter the name of the portfolio project in the field for “portfolio name.” It is also helpful if the description field in the portfolio project references the names of the sub-projects. The cross-referencing assists the capital planning team in reviewing and mapping the sub-projects to the portfolios.

Subsumed By Status

The *Subsumed By* status is used to designate a need or project that will be addressed by another capital plan project, but not as a discrete phase or sequence within another project. *Subsumed By* status only exists for current entries in Longview – it cannot be applied to newly entered projects. Subsumed By projects can be removed as individual rows (entries) in the capital budget/plan because some other project is taking the lead for the scope of work identified in the subsumed project.

*Subsumed By* projects are completed when the lead project is complete, but are sometimes overlooked for updates during the annual submission process.

Review all projects in *Subsumed By* status:
- Are any complete or in close out because the lead project is done or nearly so?
- Should any be annulled, i.e., they are unlikely to ever happen?
- If the project is correctly identified as *Subsumed By*, identify the lead project (the project under which the work will occur) in the description of the project, preferably at the very beginning of the description. The description of the lead project should also refer to the *Subsumed By* project. Identified relationships between projects bring clarity to the plan.
Deferred Status
This status value identifies projects that are deferred in time due to prioritization, sequencing, or other timing issues. Projects within this status should be reviewed for placement into the appropriate status each year.

Review all projects in Deferred status:
- Is the project currently active? Send email to cp-help@cornell.edu to request a status change to Authorized or Close-Out depending on its eBuilder status and follow the guidance above.
- Will the project be active within the current fiscal year? Send an email to cp-help@cornell.edu to request a status change to Capital Plan Review and follow the guidance above.
- Will the project remain delayed for another year? If yes, the project should remain in deferred status.
- Has the project been delayed indefinitely? Send an email to cp-help@cornell.edu to request a status change to Unit-Delete.
- Is the project now complete? Send an email to cp-help@cornell.edu to request a status change to Complete and follow the guidance above for updates.