

*COMPTROLLER OF MARYLAND*  
GENERAL ACCOUNTING DIVISION  
CONTINUITY  
OF  
OPERATIONS PLAN



*MARCH 2020*

# Continuity of Operations Plan (COOP)

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## **GAD COOP Goal:**

Ensure the processing of critical payments in a time of systemic disruption.

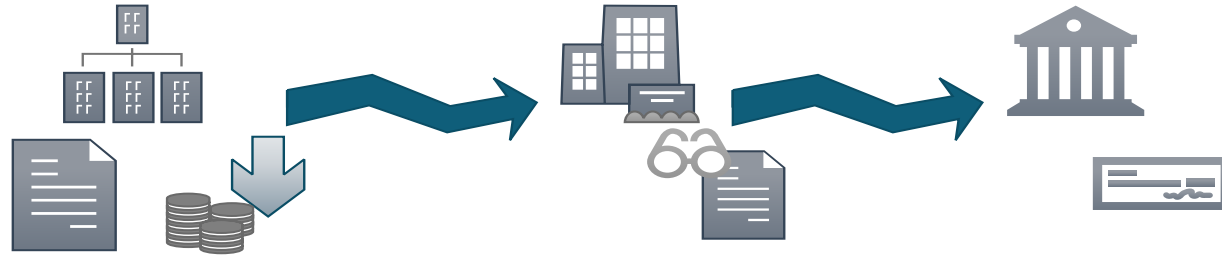
## **COOP Requirements:**

- Simple to implement
- Clearly understood by all
- Meets the state telework operational requirements

*General Accounting Division*  
Payment Processing

## Payment Processing System Flow - Current

# PAYMENT PROCESSING



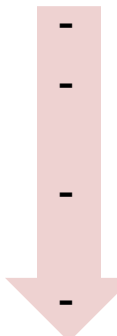
### CURRENT STATE

AGENCY	COMPTROLLER GAD	TREASURER STO
<ul style="list-style-type: none"> <li>• Create Purchase Orders</li> <li>• Match Invoices to Goods/ Services Received</li> <li>• Approve Invoices for Payment</li> <li>• Batch invoices into Transmittal for GAD Processing</li> </ul>	<ul style="list-style-type: none"> <li>• Audits agency invoice transmittals</li> <li>• Final approval of invoice for payment</li> <li>• Approves disbursing warrant sent to STO</li> </ul>	<ul style="list-style-type: none"> <li>• Receives disbursing warrant from GAD</li> <li>• Issues disbursements – prints checks</li> <li>• Issues disbursements – ACH/ EFT</li> </ul>
<p><b>SYSTEMS</b></p> <ul style="list-style-type: none"> <li>• Agency ERP</li> <li>• ADPICS</li> <li>• R*STARS</li> </ul>	<p><b>SYSTEMS</b></p> <ul style="list-style-type: none"> <li>• R*STARS</li> </ul>	<p><b>SYSTEMS</b></p> <ul style="list-style-type: none"> <li>• TBAIS/i5</li> </ul>

# Continuity of Operations Plan (COOP)

## GAD Payment Processing COOP Plan:

During the activation of Elevated Level 2 and beyond/GAD COOP, the following plan would address the state agencies ability to process and make critical payments<sup>1</sup>:

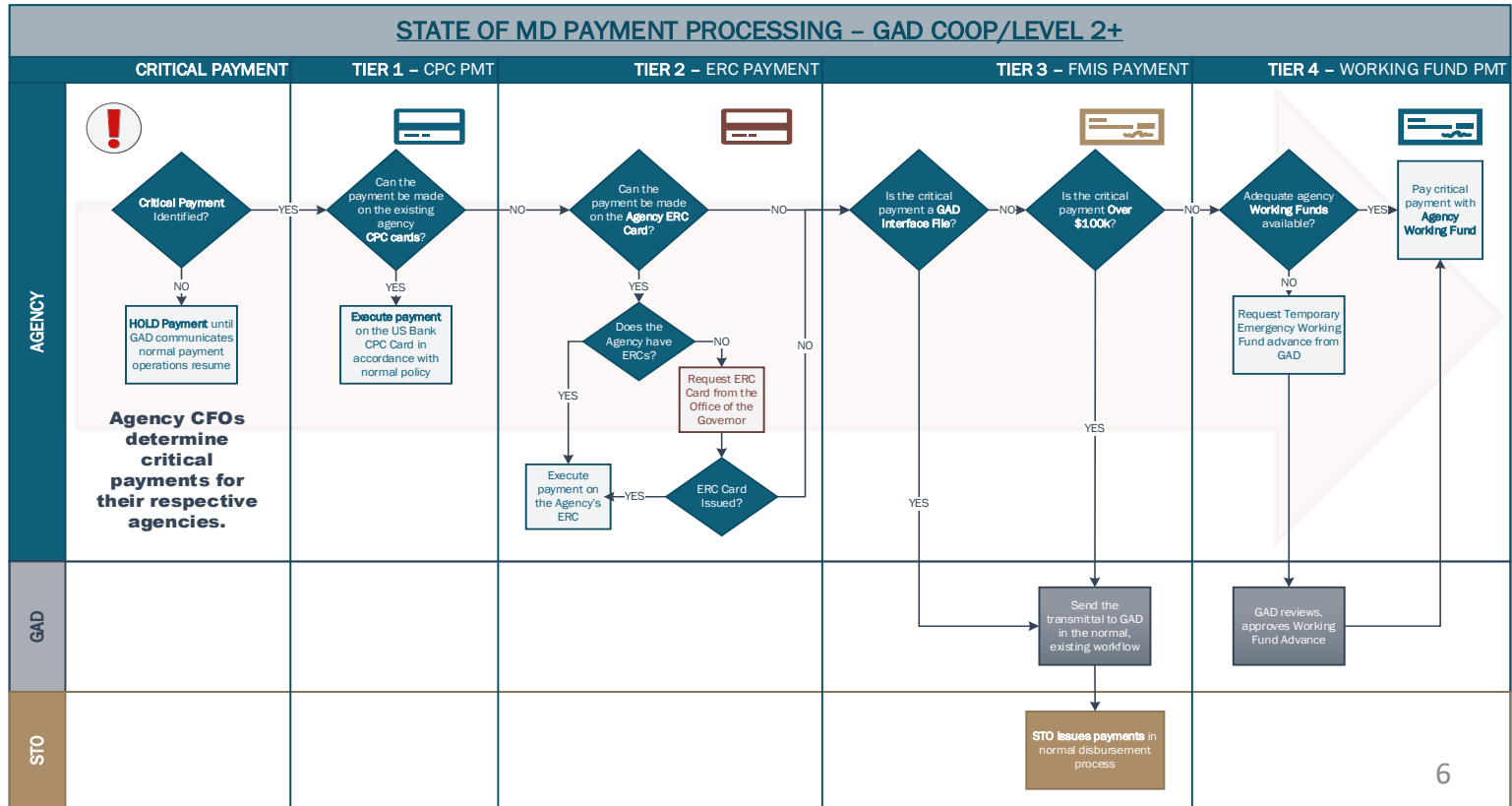
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- **TIER 1** - State Agencies would utilize current **CPC cards** to capacity.
  - **TIER 2** - **CPC Emergency Release Cards (ERC)** would then be an alternative, as granted by the Office of the Governor.
  - **TIER 3** – For interfacing FMIS payment files and large transactions, agencies would operate within the **current FMIS payment process** with GAD.
  - **TIER 4** - State Agencies would utilize internal **Working Fund** accounts to make critical payments.

<sup>1</sup> *Critical Payments would be defined and identified by the agency CFO's and/or their designees.*



## Payment Processing System Flow - COOP

# PAYMENT PROCESSING



# Continuity of Operations Plan (COOP)

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## **Implementation:**

*Leading up to the implementation of the GAD COOP Plan*

### ***GAD Implementation***

- Accelerate Payables queue for pending payments
- Plan for temporary Working Fund advances to agencies

### ***Agency Implementation***

- Review, approve, and process all outstanding payables and transmit to GAD for payment ASAP.
- Review Working Fund balances, plan level of disbursements based on projected emergency payables, and request temporary Working Fund advances to meet short-term, emergent need.
- Work with the Office of the Governor for any CPC Emergency Release Card need.
- Communicate with GAD any other specific payment flow that will need to be addressed.

## Continuity of Operations Plan (COOP)

### **Activation of Level 2+/COOP<sup>1</sup>:**

*Operations during Level 2+/Payment Processing COOP Plan*

#### ***GAD Operations***

- Issue temporary Working Fund advances to agencies as needed, on an emergency basis
- Maintain critical payment flows through the FMIS system

#### ***Agency Operations***

- Utilize current CPC cards to capacity. Pursue Emergency Release Cards (ERC), where applicable, for emergency payments
- Request additional Working Fund advances from GAD as needed
- Channel critical payment flows through GAD as planned and discussed
- Pay critical invoices through agency Working Fund accounts

<sup>1</sup> *Elevated Level 2 (Level 2+) was declared by Governor Larry Hogan on 3/12/20 at 4:00pm*



# Contact Information - Payment Processing

## Payment Processing Contact Information:

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Christopher Kratzen

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*Payment Processing COOP*

**TIERS 1 & 2**

**CPC & Emergency Release Cards  
(ERC)**

## 1/2. CPC & Emergency Release Cards

***Emergency Release Cards (ERCs) are just that, emergency P-Cards. We recommend all agencies use the following tiered approach:***

### **TIER 1: CPC Utilization**

- Agencies should utilize current CPC P-cards to their fullest capacity in the Level 2+/COOP
- Current CPC Program limits and guidelines still apply as it exists.

### **TIER 2: ERC Request/Activation**

- Request/Activate ERCs as determined necessary by the Office of the Governor
- Contact the Office of the Governor for ERC activation and administration

**NOTE:** The Office of the Governor determines the need and approval of ERCs within the agencies.

# Contact Information - CPC Cards

## CPC Contact Information:

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Monica Wheatley

*Manager Administrative Services, GAD*

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# Contact Information - ERC Cards

## Emergency Release Card Contact Information:

Linda Crawford

*Finance Special Assistant, Governor's Office*

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Mona Vaidya

*Director of Finance, Governor's Office*

410-974-3071

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*Payment Processing COOP*

**TIER 3**

**Critical FMIS Payments**

## 3. Critical FMIS Payments (COOP)

### TIER 3 Normal FMIS Payments during COOP/Level 2+:

Certain payment streams have been identified that cannot be transitioned to Tiers 1 & 2 CPC or ERC alternative payment mechanisms nor Tier 4 Working Fund Agency disbursements. *For such payments, the FMIS transmittal payment process through GAD will still operate as designed<sup>1</sup>.*

#### COOP/Level 2+ FMIS Payment Criteria:

- Transactions cannot be transitioned to CPC, ERC, or Working Fund or ERC
- Payment files are interfaced through FMIS to GAD
- Payments are *individually* greater than \$100k

<sup>1</sup> Processing times may vary based on circumstances

## 3. Critical FMIS Payments (COOP)

### **TIER 3 FMIS Payment GAD/Agency Review:**

Agencies will need to work with GAD to strategize the following aspects regarding Tier 3 FMIS Payments under the Level 2+/GAD COOP:

- 1. Identification and Planning of Tier 3 Payments for your agency**
- 2. Transmittal delivery options and alternatives**

Agencies should contact **Breanne Waters** and **Christopher Kratzen** to discuss these *Tier 3 FMIS Payments* anticipated during Level 2+/GAD COOP.



## 3. Critical FMIS Payments (COOP)

### 1. TIER 3 FMIS Payment Identification:

Agencies will need to work with GAD to identify and ensure such critical FMIS payment streams remain in effect during the COOP/Level 2+ operation.

### FMIS Payment Process Considerations:

- How is the transmittal batch sent to GAD?
- What are the payment distribution types?
- What is the frequency of the payment batches sent?

## 3. Critical FMIS Payments (COOP)

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### **2. Tier 3 Transmittal Delivery Alternatives:**

Given the current pandemic situation is unprecedented and the need to enact telework, GAD will work with agencies who want to discuss alternative methods to deliver transmittal batches.

#### **Current non-electronic Transmittal delivery methods:**

- US Postal Service Mail
- Courier
- Fax
- Hand delivery to GAD

# Contact Information - Critical FMIS Payments

## Payment Processing Contact Information:

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*Payment Processing COOP*

**TIER 4**

**Working Funds**

## 4. Working Funds – COOP Requests

### TIER 4 Working Fund Emergency Requests:

*During the activation of Level 2+/COOP, Agencies should request Working Funds considering:*

#### **Requirements for Agency Requests**

- Working Fund Request Form, completed, and approved. (Ensure all demographic and information is completed on the form)
- Provide a 2-Week AP Aging for the agency supporting the requested amount

#### **Submission of Agency Requests**

- Email the form and supporting documentation to [GAD\\_WorkingFund@marylandtaxes.gov](mailto:GAD_WorkingFund@marylandtaxes.gov)



#### **GAD Approval and Disbursement of Advances**

- Temporary Advances will be disbursed when (1) the State of MD is in Level 2+ operations or (2) Level 2+ operations have been announced and preparation is underway

## 4. Working Funds – COOP Operations

### **TIER 4 Working Fund – Operations:**

*During the activation of Level 2+/COOP, Agencies should consider the following operational aspects with regards to Working Funds:*

- State Agencies should plan on additional checks being disbursed from the Working Fund account(s) and ensure they have adequate check stock
- Advances will not be executed until Level 2+ is declared<sup>1</sup> or enacted
- **Agencies are responsible for monitoring their appropriation limits and ensure they are NOT exceeded.**

<sup>1</sup> *Elevated Level 2+ was declared by Governor Larry Hogan on 3/12/20 at 4:00pm*

## 4. Working Funds – Reimbursements

*Once the Level 2+/COOP is lifted, and normal operations resume, additional communications will follow regarding the submission of Working Fund reimbursements. Please keep in mind the following reimbursement criteria when operating in Level 2+/COOP and disbursing Working Funds:*

### **Reimbursement Transmittal Submission**

- Agencies should pool invoices paid through the working fund COOP in discrete transmittal batches. Do not co-mingle the COOP Emergency invoices with other transmittals
- Label these discrete batches 'EMERGENCY' on the Transmittal Cover Sheet

### **Subsequent GAD Accounting Considerations**

- GAD will work with the reimbursement transmittals and the agencies to ensure appropriate 1099 reporting, vendor table maintenance, and approvals are documented

# Contact Information – Working Funds

## Working Fund Contact Information:

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