

**ANALYST CHECKLIST FOR PREPARATION OF AMENDMENTS AND RESOLUTIONS**

*Begin by determining the overall purpose of the request and the type of action (amendment, resolution) required. Print out the appropriate OPUS reports for the accounts to be modified. Then review the department's explanation for its logic and thoroughness. Some of the questions to be considered are:*

- Is an action really required to allow expenditures within budgetary levels of control? (not relevant for Advisory Amendments) 

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| Y |
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- Are there better methods available to correct the situation? 

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| N |
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- Is the proposed action consistent with your knowledge of County policies and the department's plans as presented to the BCC? 

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| Y |
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- Does the explanation adequately justify the proposed action? 

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| Y |
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- Does the department need to provide additional information to explain the request? If so, ask the department for the information, being as specific as possible. 

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| N |
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- Does the request anticipate future potential needs? If not, should it be revised to provide for the additional changes? 

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| Y |
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- Are the accounts identified the appropriate ones for this action? 

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| Y |
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- Have all of the consequences of the requested action been considered and addressed? 

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| Y |
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**Technical considerations:**

- The Amendment Request Form on the OMB intranet page must be completed and submitted (by the dept. or by OMB analyst).
- Double check spelling and grammar.
- Use complete sentences.
- Follow OMB style guidelines for dates, etc.
- Double check fund and other names.
- Check amounts vs. the original request (if they have changed, make sure background information explains why).
- Double check fund, center, program, (project), and account numbers vs. the OPUS reports.
- All amounts modifying the budget should be rounded to the nearest \$10.
- Dollar amounts should be formatted with commas and no decimal places.
- Manually verify addition and subtraction to ensure that the formulas are working properly.
- Include the language regarding consistency with estimates provided during budget development if applicable.

| Analyst | Mgr |
|---------|-----|
| EM      | JT  |
| EM      | JT  |
| EM      | JT  |
| EM      | JT  |
| EM      | JT  |
| EM      | JT  |
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| EM      | JT  |
| EM      | JT  |

**SUPPORTING INFORMATION TO INCLUDE IN REVIEW FILE FOLDER**

**For all requests:**

- BE&E report(s) reflecting fund, center, program, and account. (Listed in PIN GL Inquiry as BCC B E&E {fund #} by Program) Use Adobe format. Highlight pertinent budget amounts in yellow.
- BE&E Budgetary Control Level report(s) for the relevant centers (Listed in PIN GL Inquiry as BCC B E&E Bgt Ctrl {fund #s}). Use Adobe format. Highlight pertinent budget amounts in yellow.
- Revenue report(s) reflecting fund, center, program, and account, and project if applicable. (Listed in PIN GL Inquiry as BCC Revenue by Prog/Proj) Use Adobe format. Highlight pertinent budget amounts in yellow.
- For actions following submittal of budget requests, Hyperion and/or OBIEE reports from budget development to support the statement regarding consistency with current year estimates.
- Analyst notes – additional narrative to help explain the proposed action in greater detail than the amendment/resolution description. This additional narrative will help orient the reviewers to the supporting information. The Analyst Notes will not be included in Board agenda item backup.
- Spreadsheets, reports, or other explanatory materials necessary to explain the recommended action.
- Prior Board resolutions/amendments if necessary to understand the recommended action.
- E-mails or other correspondence if applicable.
- The original budget Amendment Request Form submitted by the department.
- All statements in the description should be verifiable through the analyst notes, reports, spreadsheets, or other supporting information.

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| EM  | JT  |
| EM  | JT  |
| N/A | N/A |
| EM  | JT  |
| EM  | JT  |
| N/A | N/A |
| N/A | N/A |
| N/A | N/A |
| EM  | JT  |

**Additional Requirements For Resolutions:**

- For carry-forward resolutions, include both the prior year and current year reports; be sure to print the reports on the same day to ensure consistent information on encumbrances and other postings.

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| N/A | N/A |
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**NOTE: Please do not staple together any of the backup material. This needs to be copied for the Board packet.**

## MANAGER CHECKLIST FOR REVIEW OF AMENDMENTS AND RESOLUTIONS

- Verify the technical aspects of the amendment / resolution as outlined on analyst checklist
- Review the request from the point of view of an external stakeholder (Commissioner or member of the public).
- Are the reasons for the request clear and logical?
- Is the explanation satisfactory?
- Review the request for consistency with OMB practices.
- Is the request in the appropriate format (amendment vs. resolution)?
- Are the accounts appropriate for the requested action?
- Does the package contain the appropriate documentation?

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