

Not-for-Profit Group Team Leaders

Thought Leadership

Benchmarking Project

Dopkins & Company, LLP completed three CFR Benchmarking studies which provide the relative financial performance and other operating metrics of participating State funded not-for-profit agencies located across New York State. Led by **Sarah Clare** and supported by **Veronica Haight**, with the assistance of Dopkins System Consultants, we built a database containing the submitted information and developed software to generate the reports to analyze the data by program type, region, and size of organization. These reports were mailed to participating agencies and feedback that they provided to us was that the information contained within our reports was very useful in helping them determine where they measured up against their peers.

Financial Management Association (FMA) of Rehabilitation Facilities

For over fifteen years, we have participated in activities held by the Financial Management Association (FMA) of Rehabilitation Facilities. The FMA's purpose is to promote communication among member fiscal managers and to encourage and develop a working relationship with the State of New York funding agencies (OPWDD, SED, OMH) regarding financial matters. Our participation has included presenting at their annual conference and at local regional meetings on topics such as the following:

Led by **Bill Prohn** "*A Process to Account for Contracts and Managed Care*" – Discussion of trend toward fixed fee or capitated payment system. The success of these systems is attributed to effective cost accounting to track, manage and control expenses and allocation of costs as well as revenue attributable to each service utilizing the principles of "job costing."

Led by **Ralph Jeswald** "*Personal Outcome Metrics; Measuring the 'Right Stuff'!*" – Discussion of performance measurement and managed care principles through Personal Outcome Metrics (POM) – the prescribed methods and process in developing and applying the metrics for each individual, and exploring alternatives to secure resources needed to implement organizational restructuring, changing roles and responsibilities, and finding partners within the community to assist.

Led by **Ralph Jeswald** "*Six Sigma Demystified*" – Covering the fundamentals of the Six Sigma principals and tools, and how to deploy in the non-profit culture.

Led by **Ralph Jeswald** "*Operational Efficiencies – Being the Best Organization You Can Be in Times Like These*" – Panel led roundtable exchange of strategies and ideas in these turbulent times of reduced funding and increased oversight and need for services.

Led by **Rich Pfentner** "*Your Agency's Most Valuable Asset is Not Recorded on Your Balance Sheet. What is it? It's Your People*" – Discussion surrounded how to align your organizations vision and mission - its brand - with the daily behaviors of your employees.

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Led by **Veronica Haight** “*Consolidated Fiscal Reporting*” – Instructional session on best practices to capture costs within your general ledger as well as how to accurately report these costs within an entity’s CFR, as well as how to navigate within the NYS CFR Software including how to import your data. This session also included instruction on using Dopkins’ CFR Toolkit, an excel based program developed by Dopkins & Company, LLP System Consultants, in an effort to more efficiently prepare and review your CFR.

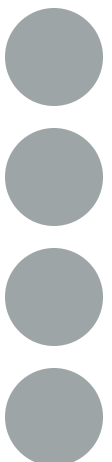
Led by **Sarah Clare** “*Accounting in a Health Care World*” and led by **Ralph Jeswald** “*Managing in a Health Care World*” – As NYS moves towards a managed care model, many state-funded agencies will be faced with new accounting and reporting challenges as well as operational, legal, and structural issues. These sessions discussed compliance with the AICPA Health Care Guide as well as legal considerations, cost accounting in capitation, and management control relevant to health care entities.

Led by **Sarah Clare** “*Rate Setting Methodology – SED and OPWDD*” and “*Updates to CFR Manual and Cost Reimbursement Manual*” – This session, presented in November 2012, walked through examples of OPWDD and SED rate setting methodologies, offered guidance on some of the questions we are seeing during the rate reconciliation process when the SED Rate Setting Unit is reviewing providers’ CFRs and financial statements. Also included was an update on some important changes in the Cost Reimbursement and CFR Manuals for 2012/13.

Dopkins & Company, LLP Not-for-Profit Roundtable Meetings

The Not-for-Profit team has presented comprehensive Roundtable training sessions on a variety of topics to our client’s management teams, accounting and program personnel, and their Boards of Directors. Topics have included:

- Accounting and Reporting in the Health Care World
- Your Organization’s Information – Security risks and how to protect your information
- Fraud – How it occurs and steps to prevent it
- Enterprise Risk Management for Not-for-Profits
- Audit Committee Best Practices and Tools
- Fiduciary Responsible of Pension Plans
- Cost Reductions Strategies for Not-for-Profits
- Process improvement and Six Sigma for Not-for-Profits
- Information Technology Planning
- Annual FASB update
- There’s a New Sheriff in Town – UPMIFA and endowment funds
- Best Practices of Not-for-Profit Board Governance
- Conducting a Board Self-Assessment Process



Dopkins & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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New York Society of CPAs – Buffalo Chapter

Over the past few years, **Karen Costa** and **Rich Pfentner** have spoken to the membership of the Buffalo Chapter of the NYSSCPAs on A-133 Federal compliance auditing and regulations.

Christine McWilliams has been a technical speaker at the NYSSCPA's continuing professional education courses in the areas of auditing techniques and not-for-profit accounting and reporting (including NYPMIFA).

