



19th XBRL International Conference

Enabling State Grants and Stimulus Reporting with XBRL

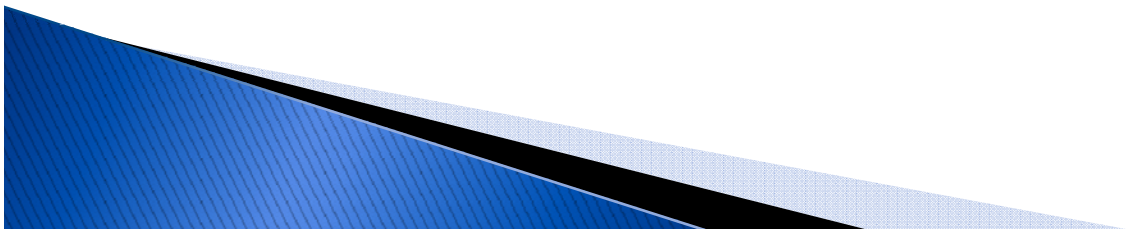
Kim R. Wallin – State Controller, State of Nevada

Yossi Newman – Deloitte & Touche LLP

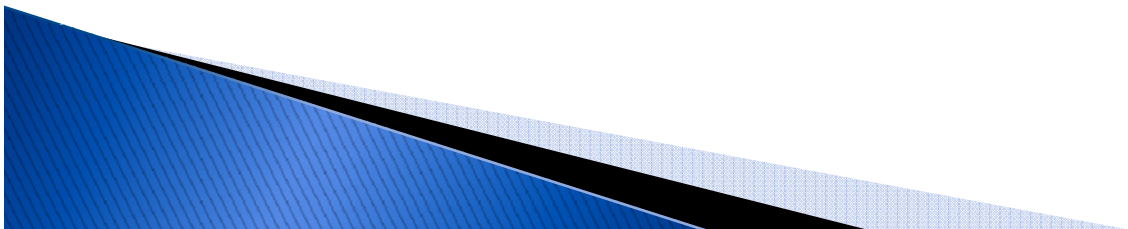
Dave van den Ende – Deloitte Netherlands

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 - Nevada Grants Experience
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- ▶ **XBRL and Stimulus Reporting – Answering the Call of ARRA**
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 - Stimulus Reporting Solution Leveraging XBRL
- ▶ **Q&A**

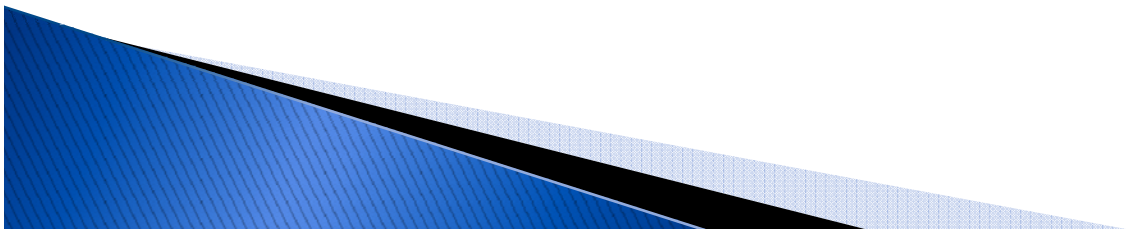


Nevada XBRL Strategy



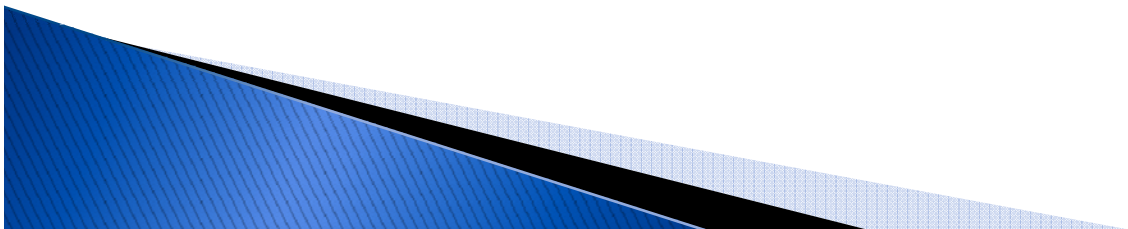
Nevada Grants Experience

- ▶ The State of Nevada plans to pilot the use of XBRL at its Department of Agriculture (NDOA) for grants reporting
- ▶ Using XBRL for improving Grants Reporting was driven by a number of issues faced by the NDOA:
 - Time required for report preparation
 - Errors due to manual re-entry of data
 - Redundant data entry
 - Lack of standardization
 - Need for stronger controls over incomplete or missing data elements and structure



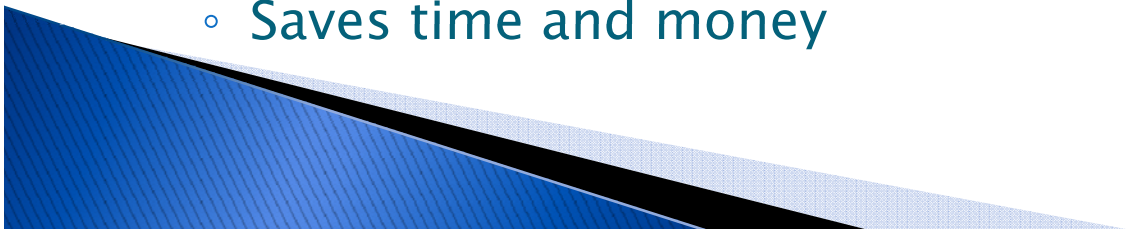
Nevada Grants Experience (cont.)

- ▶ The pilot solution was built using existing Microsoft Office and XBRL technologies
- ▶ The pilot demonstrated the following results and benefits:
 - XBRL provides a common and standard definition for grants and general ledger information
 - Reduces processing time for grants reports and automates many previously manual-based steps
 - Minimized impact to existing processes and technologies
 - Provided for a re-usable model to address grants reporting at other agencies and departments



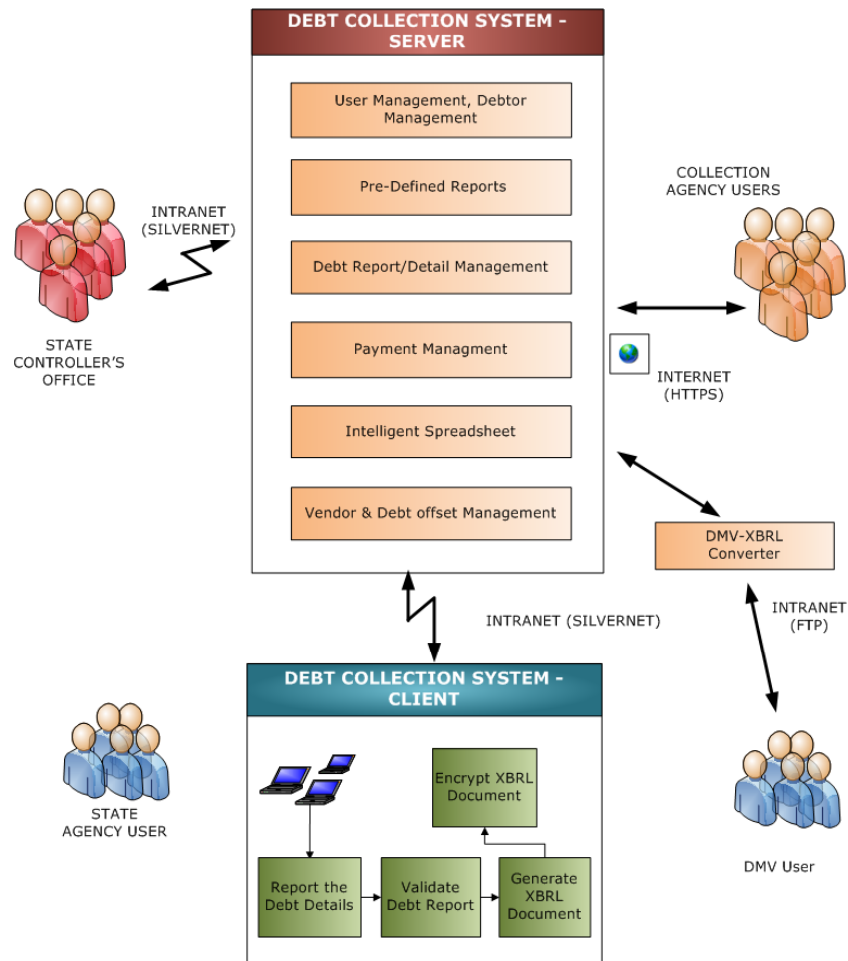
Nevada XBRL Activities

- ▶ Debt Collection project
 - Streamline and consolidate the use of spreadsheets
 - Over 71 spreadsheets with 18 tabs per sheet
 - Lack of standardization
 - Errors due to manual re-entry of data
 - Redundant cutting and pasting
 - No centralized data base
- ▶ Project benefits
 - Decrease or eliminate data entry errors from cutting and pasting
 - Eliminate the need for hundreds of spreadsheets
 - Validates the data
 - Saves time and money



Debt Management System – Nevada State Controller's Office

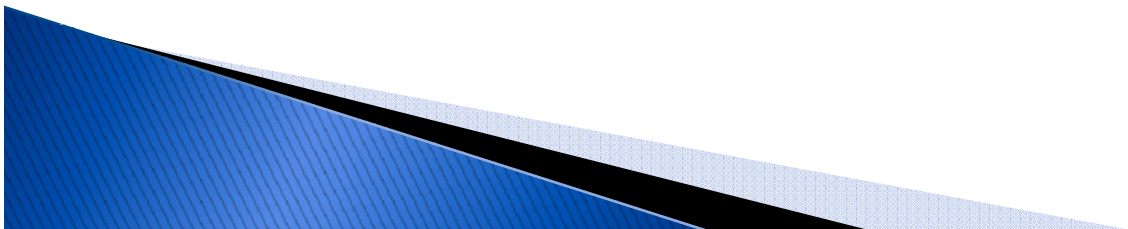
Secured .Net
Framework
3.5 server



MS Office
Spreadsheet

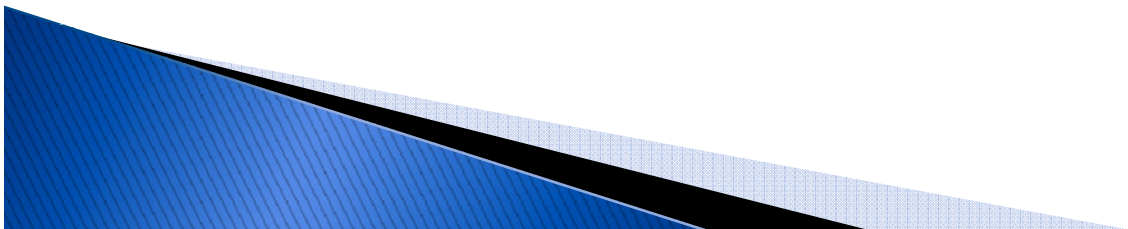
Future XBRL Projects in Nevada

- ▶ Expansion of Debt Collection Project to Payroll Overpayments and Accounts Receivable
 - Streamline and consolidate the use of spreadsheets
 - Lack of standardization
 - Errors due to manual re-entry of data
 - Redundant cutting and pasting
 - Access of data from other systems without spreadsheets
 - Legislature committed funding to this project to use XBRL
- ▶ Expand the Grants Project
 - To other agencies within the State
 - To local governments
 - Single Audit Reporting



Future XBRL Projects in Nevada

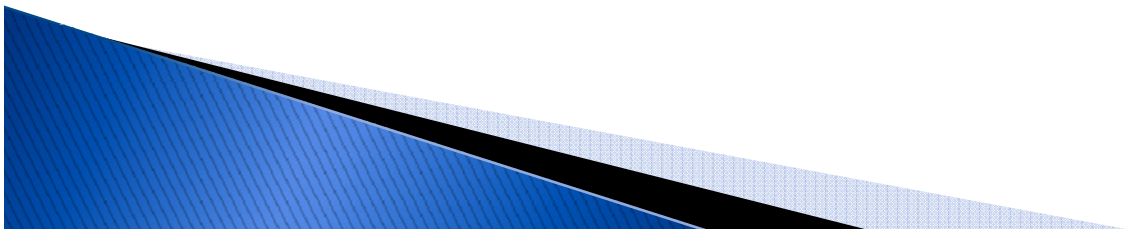
- ▶ Nevada Business Portal
 - All businesses will register at one location
 - Facilitate registration with Secretary of State and Department of Taxation
- ▶ If XBRL is used for the Portal
 - Enables a business to register for all licenses with only one submission
 - Enables the exchange of data from agency to agency
 - Creates standardization



*Looking Ahead on State Grants Reporting
– Federal Funding Accountability and
Transparency Act (FFATA)*

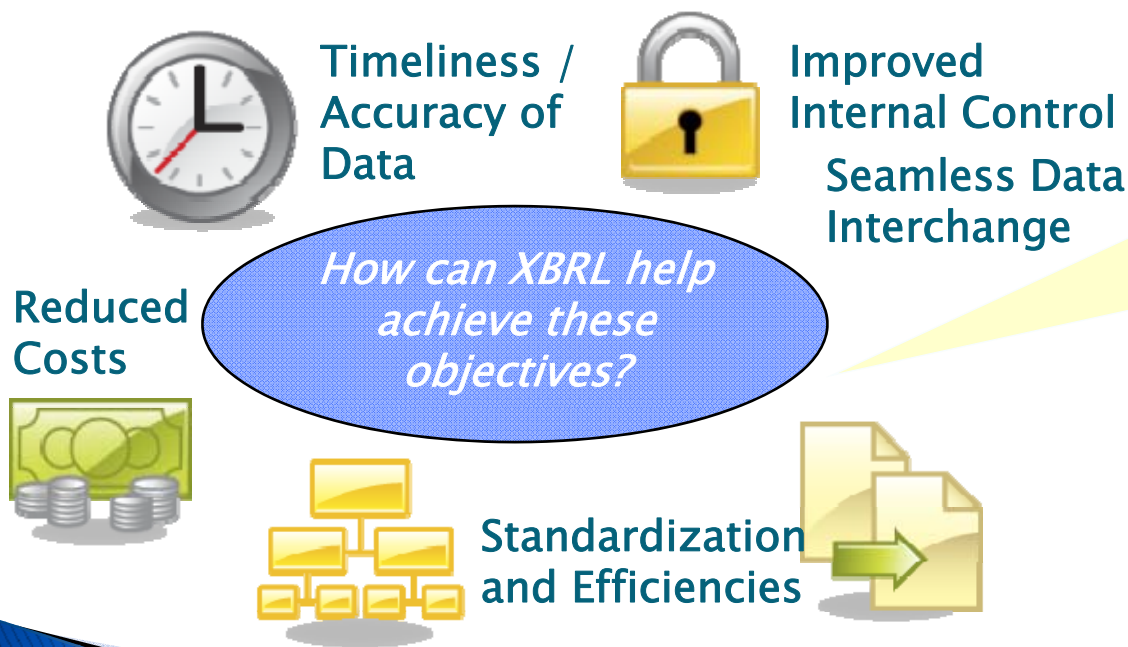
Grants Reporting Pilot Recap

- ▶ XBRL can be leveraged to improve Grants Reporting
 - Delivers accurate, standardized and timely reports to Federal, State and Private Grantor Agencies
 - Delivers real-time or near real-time data to administrators, project managers and grant owners
 - Streamlines and standardizes Grant and Agreement Application preparation
 - Provides administrative and fiscal oversight to the Grants Reporting process



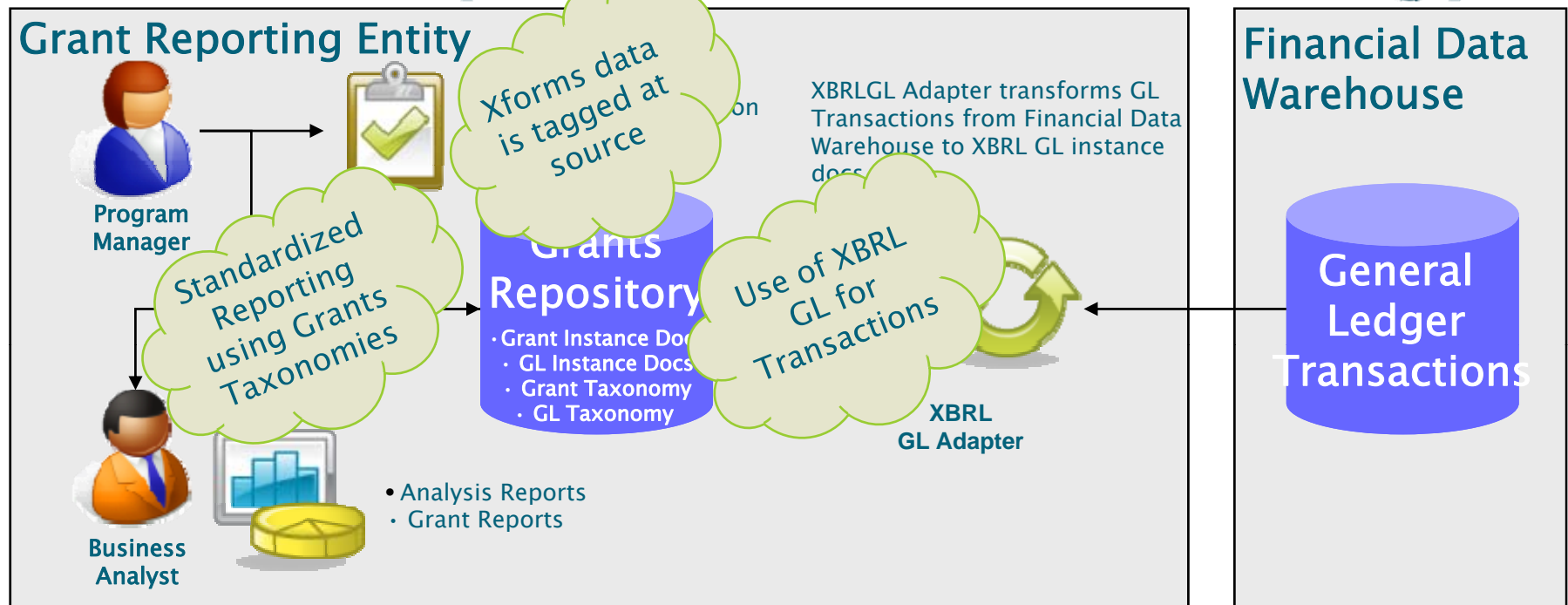
Grants Reporting and XBRL

We believe XBRL can be integrated into the grants reporting process to improve effectiveness and efficiency



- Standardized XBRL taxonomies can facilitate standardization and consistent interpretation of data across systems and agencies
- XForms can facilitate automating and improving source data capture and validation
- Use of XBRL GL can provide transparency to transaction level data
- Improved standardization and transparency will shorten time required for data analysis and reporting

Pilot Components and Technology



Program Manager

- Add/modifies grant in database using XForm
- Performs system administration tasks

Business Analyst

- Reviews grant, expense revenue data
- Produces reports

Grants Repository

- Contains all grant instance documents and taxonomy
- Contains all GL instance documents and taxonomies

XBRL GL Adapter

- Converts general ledger transactions from financial data warehouse into XBRL Global Ledger (GL) instance documents

Financial Data Warehouse

- Contains general ledger transactions related to grants

Grants Reporting Pilot

The screenshot shows a Microsoft Office InfoPath form titled "Grant Summary & Detail Report Preparation". The form is displayed within a window titled "Form1 - Microsoft Office InfoPath". The form includes a header section with a blue background and white text. Below the header, there are two dropdown menus: "Select Job Number: 66700P8" and "and Grant: US EPA Pesticide Enforcement - Core Enforcement". The form also contains a section for "Grant Agreement Details" with fields for "Agreement Number: E-00915408-0", "Agreement Start Date: 10/1/2007", "Agreement End Date: 9/29/2008", "Budget Account: 4545", and "Revenue Ledger Code: 3445". There is a "Comments:" field below these. The form also includes a table titled "Obligations in Expense Categories" with columns for "Fiscal Year", "Expense Category", "Expended Amount", "Obligated Amount", "Work Pgm/Fund Map", and "Comments". The table contains five rows of data for the year 2007. The status bar at the bottom indicates the form template's location: "C:\XBRL GMP Pilot\Infopath Forms\ReportPrep.xsn".

Grants Reporting Enabled by XBRL

Form1 - Microsoft Office InfoPath

File Edit View Insert Format Tools Table Help

Type a question for help

Verdana 10 B I U

Grant Summary & Detail Report Preparation

Select Job Number: 66700P8 and Grant: US EPA Pesticide Enforcement - Core Enforcement

Grant Agreement Details

Agreement Number: E-00915408-0

Agreement Start Date: 10/1/2007 Agreement End Date: 9/29/2008

Budget Account: 4545 Revenue Ledger Code: 3445

Comments:

Obligations in Expense Categories

Fiscal Year	Expense Category	Expended Amount	Obligated Amount	Work Pgm/Fund Map	Comments
2007	2	\$10,775.46	\$10,775.46	11,169	
2007	3	\$2,416.46	\$2,416.46	2,425	
2007	4	\$90,914.37	\$90,914.37	92,559	
2007	5	\$71,075.40	\$71,075.40	71,078	
2007	10	\$1,903.73	\$1,903.73	7,051	

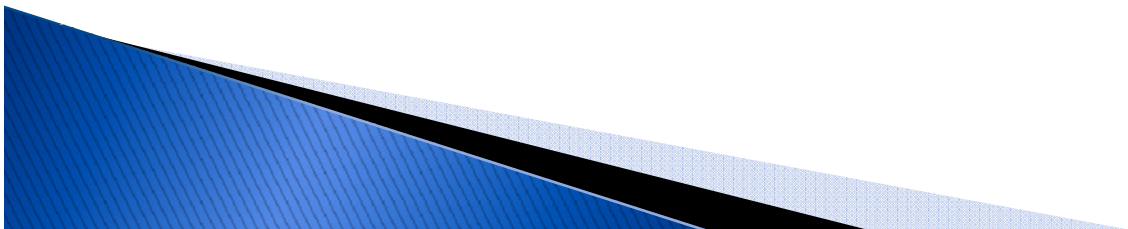
Form template's location: C:\XBRL GMP Pilot\Infopath Forms\ReportPrep.xsn

- Microsoft InfoPath forms for adding and editing grant information.
- Grant information saved in XBRL format.

***XBRL and Stimulus Reporting –
Answering the Call of American Recovery and
Reinvestment Act (ARRA)***

ARRA Overview

- ▶ The American Recovery and Reinvestment Act of 2009 (ARRA) is intended to provide a stimulus to the U.S. economy in the wake of the economic downturn
- ▶ The ARRA budget is projected to be nearly \$800 billion in stimulus funds
- ▶ The federal government has promised unprecedented transparency and accountability on every dollar spent on economic recovery

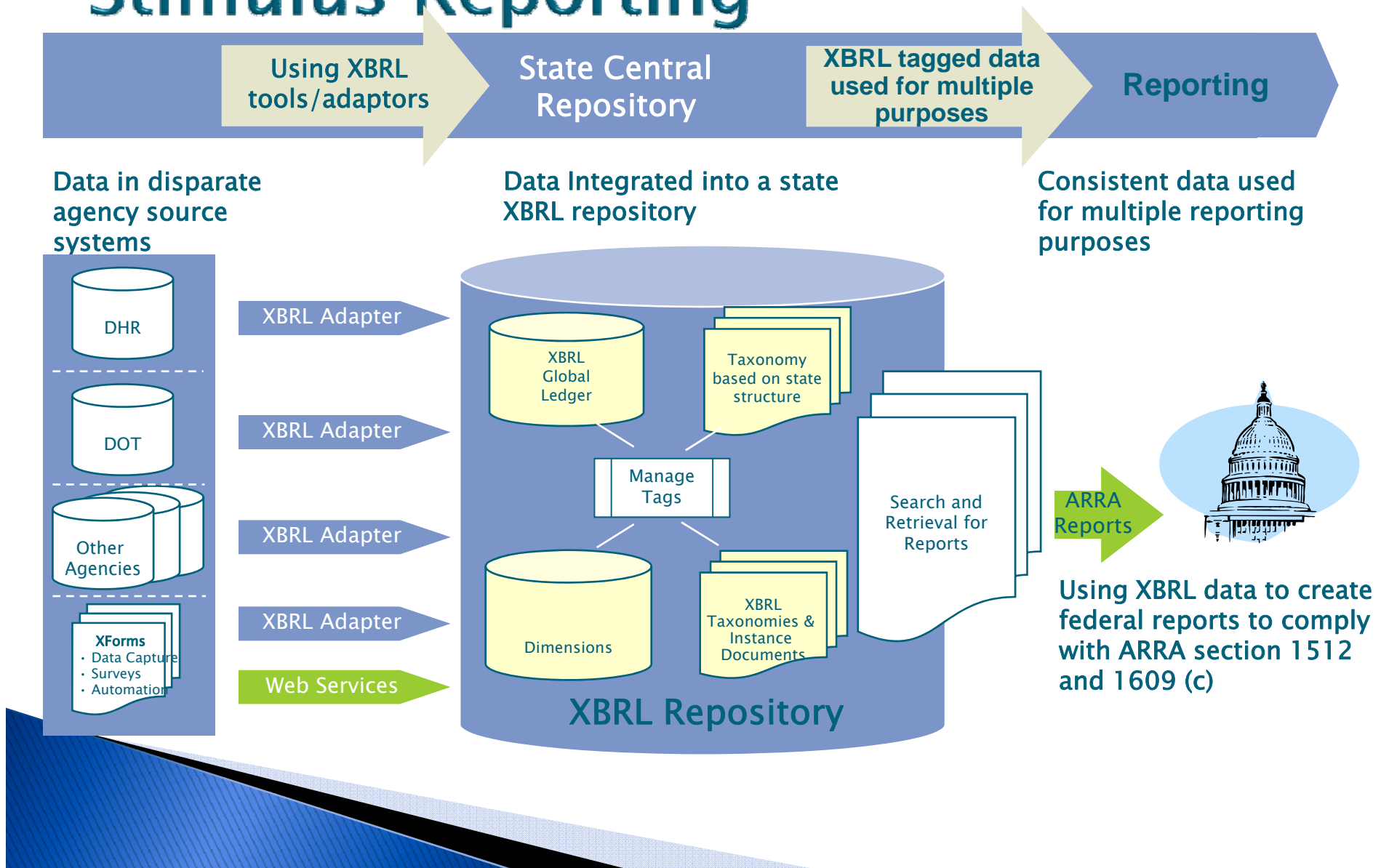


Why Use XBRL for Stimulus Reporting

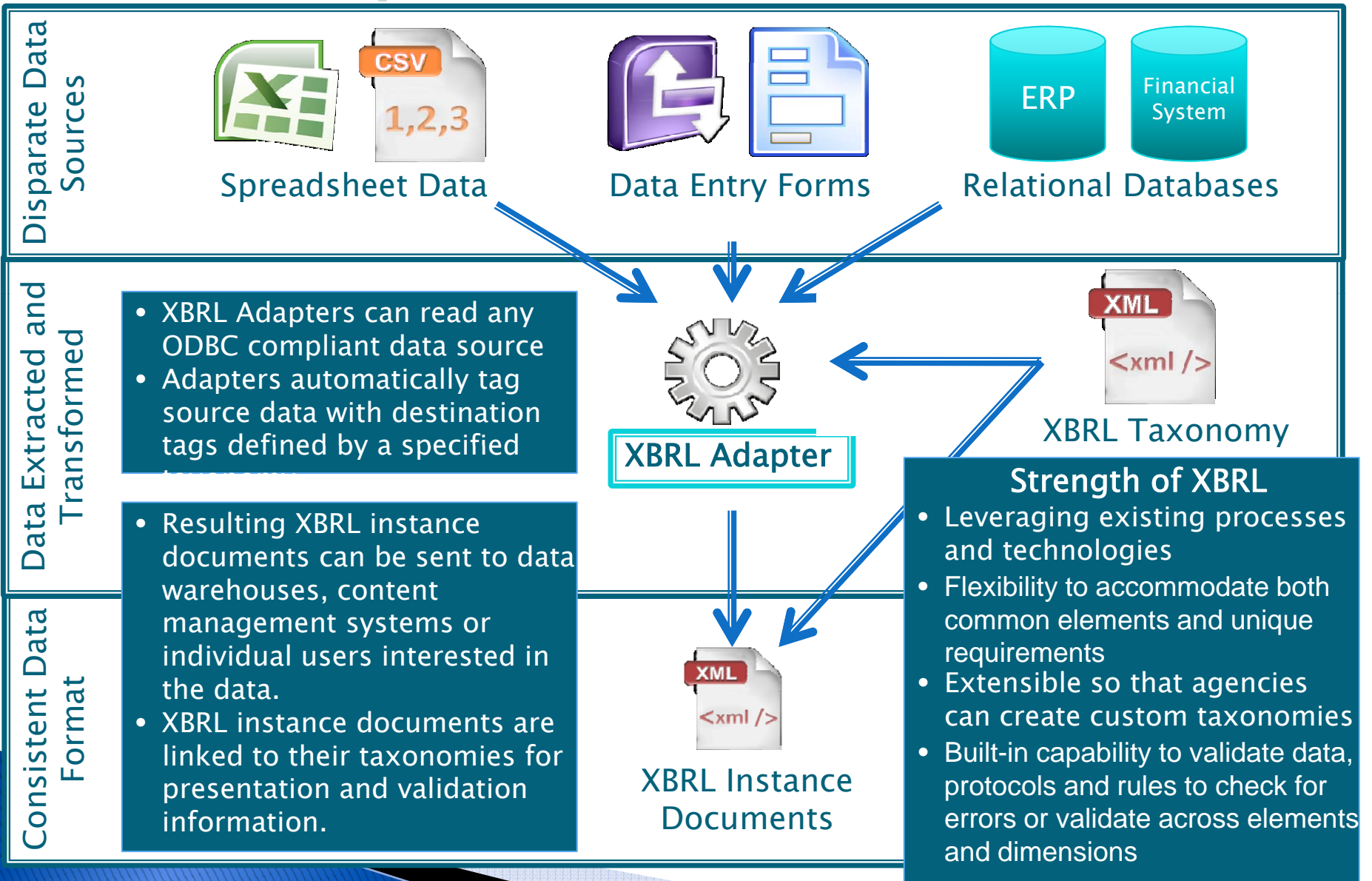
Standard Definition of Data	Tagging Data at the Source	Reporting from One Source
<ul style="list-style-type: none">• A stimulus taxonomy provides a central definition for stimulus data, how it is defined, presented and validated• Can be embedded in data forms• Performance and impact metrics or other indicators (such as Jobs Created) can be defined in the taxonomy	<ul style="list-style-type: none">• Tagging can be performed at data entry where stimulus data is added or updated• No need to manually map data or re-define meaning later in the information flow• Allows information to be shared and consumed in other information flows, such as other agencies and levels of government	<ul style="list-style-type: none">• A central repository serves as the single collection point for all stimulus XBRL instance documents and taxonomies• Accessible by other agencies and levels of government• Can reuse existing database or data-warehouse technologies

Improved Transparency
Reduced Reporting Burden

Deloitte's XBRL Approach for State Stimulus Reporting



XBRL Adapter



Conclusion

- ▶ XBRL can be used to improve and streamline the Grants stimulus reporting process
- ▶ Use of XBRL taxonomies provides uniform definition of data and allows users to effectively automate the rendering of reports
 - Achieved standardization and transparency with limited changes to existing processes and systems
 - Reduced manual data manipulation and interpretation
- ▶ XBRL solution creates a re-usable model for addressing other state reporting needs given the similarities in information processing



Q&A

Deloitte. @ Paris conference

We invite you to our booth in the exhibition hall.

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