



Monthly IV&V Report

As of November 2024



plante moran

Audit. Tax. Consulting.
Wealth Management.

100 years



Plante Moran Independent Validation & Verification Approach



- » We focus on early detection and correction of errors, enhance management insight into risks, provide finding and recommendations, and ensure compliance with project scope, schedule, and budget requirements. We will assess the health of the project on an ongoing basis, focusing on the artifacts and deliverables being produced by the project team.
- » The principles that guide the work we perform include:
 - Complete vendor independence provides integrity to our observations.
 - Transparency in all observations and issues as early as possible.
 - Collaboration with SI, the State project team, and the key stakeholders.
 - Advise on issues and potential opportunities to improve.
 - Being respectful of staff time and project schedule.
- » We use the *Project Health Assessment Rubric* (Slide 4) to report levels of risks (using colors) as associated with the areas indicated. Our approach does not necessarily indicate project ultimate success or failure; it is meant to indicate the current risk levels associated with the identified project components with the purpose of advising and reporting on opportunities to improve.



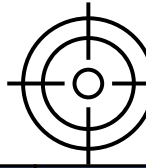
Project Health Assessment Rubric



Project Health Status Categorizations			
Project Health Assessment Area	Green	Amber or Yellow	Red
Scope:	<p>All criteria below are being met:</p> <ul style="list-style-type: none"> The scope is well-defined. The scope has not been changed outside of the original scope definition or any scope changes made are not expected to impact the current overall schedule or budget. <p><i>If scope re-baselining has occurred, status may return to this categorization—provided that the above criteria is met for the re-baselined scope.</i></p>	<p>One or more of the below circumstances is occurring:</p> <ul style="list-style-type: none"> There are one or more areas of scope that have yet to be fully defined, but they are not expected to impact the current overall schedule and/or budget. The scope has not been changed outside of the original scope definition or any scope changes made are expected to have no, or minimal, impact to the current overall schedule or budget, and will not impact the critical path. 	<p>One or more of the below circumstances is occurring:</p> <ul style="list-style-type: none"> There are areas of scope that have yet to be fully defined, and these unknowns are expected to impact the current overall schedule and/or budget. The scope has been changed outside of the original scope definition and any such scope changes are expected to impact the current overall schedule or budget and/or critical path.
Schedule:	<p>All criteria below are being met:</p> <ul style="list-style-type: none"> The schedule and critical path are well-defined. The schedule is progressing as planned, with all critical path milestones and deadlines being met. <p><i>If schedule re-baselining has occurred, status may return to this categorization—provided that the above criteria is met for the re-baselined schedule.</i></p>	<p>One or more of the below circumstances is occurring:</p> <ul style="list-style-type: none"> There are areas of the schedule that have yet to be fully defined, but the critical path is well-defined. The schedule is not progressing as planned but, all critical path milestones and deadlines are currently being met and are expected to continue to be met. 	<p>One or more of the below circumstances is occurring:</p> <ul style="list-style-type: none"> There are areas of the critical path schedule that have yet to be fully defined. The schedule is not progressing as planned and critical path milestones and deadlines are not being met and/or are expected to not be met.
Cost:	<p>All criteria below are being met:</p> <ul style="list-style-type: none"> The budget is well-defined. Budget funds have been allocated as needed. The budget is being expended as required. <p><i>If budget re-baselining has occurred, status may return to this categorization—provided that the above criteria is met for the re-baselined budget.</i></p>	<p>One or more of the below circumstances is occurring:</p> <ul style="list-style-type: none"> There are areas of the budget that have yet to be fully defined, but estimated funds that will be needed are available. Funds needed are exceeding originally budgeted funds and it is impacting the current overall schedule but, not the critical path. The short-term budget is being over-expended but, spending is expected to remain within the overall long-term budget. 	<p>One or more of the below circumstances is occurring:</p> <ul style="list-style-type: none"> There are areas of the budget that have yet to be fully defined and estimated funds needed are not expected to be available. Budget funds are not being allocated as needed and this is impacting the critical path. The budget is being over-expended per the original planned budget and spending is expected to exceed the overall budget (including any contingency funds).
Resources:	<p>All criteria below are being met:</p> <ul style="list-style-type: none"> All needed resources have been identified. All identified resources have been allocated. There are no overallocated resources. 	<p>One or more of the below circumstances is occurring:</p> <ul style="list-style-type: none"> There are needed resources that have yet to be fully identified, but it is not expected to impact the current overall schedule and/or budget. There are identified resources that have yet to be allocated, but they are not expected to impact the current overall schedule and/or budget. There are resources that are overallocated, but these are not expected to impact the current overall schedule and/or budget. 	<p>One or more of the below circumstances is occurring:</p> <ul style="list-style-type: none"> There are needed resources that have yet to be fully identified and this is impacting, or is expected to impact, the current overall schedule and/or budget. There are identified resources that have yet to be allocated and they are impacting, or are expected to impact, the current overall schedule and/or budget. There are allocated resources that are overallocated and it is impacting, or is expected to impact, the current overall schedule and/or budget.



Program Status - November



Target go-live
Phase 1A Jan '25



Program Status		Path to Green
Scope	<ul style="list-style-type: none"> Conversion validation may not be complete in time for Go-live Interfaces build and validation not be complete in time for Go-live Warehouse interfaces and build may not all be built and validated in time Reports build and validation may not be complete by Go-live Plan for 1B including any items remaining from phase 1A. Is not complete 	<ul style="list-style-type: none"> Identify the tasks that are at high-risk for not completing by scheduled date Create contingency plan for expected outstanding items Scope and plan for Phase 1B is confirmed and socialized including any items remaining from phase 1A.
Schedule	<ul style="list-style-type: none"> Lack of a contingency plan for the schedule for Financial MVP – accepted risk FIN resource requirements will impact availability for go live support, development of Phases 1B and 2 Lagging on completion of technical work for testing and go live is impactful 	<ul style="list-style-type: none"> Schedule of items that will not be completed for MVP Phase 1A are identified and re-baselined in the schedule. Phase 1B schedule is reflecting the work across the resources for Phase 1B scope.
Budget	<ul style="list-style-type: none"> The State has a change control budget to support additional needs but may be challenged for the overall project by the risk of pushing out go live dates and scope. 	<ul style="list-style-type: none"> Budget for Phase 1B is confirmed based on final schedule and work effort. Monitor project re-planning impact on budget.
Quality	<ul style="list-style-type: none"> Readiness Assessment and contingency plans should be robust at this point in the project. Lagging validation of important technical pieces (warehouse, conversions, integrations, & reports) during prep for go-live (Achieve Phase) requiring adequate testing is of concern. 	<ul style="list-style-type: none"> Testing results are validated by Agencies and SMEs Defects are being managed sufficiently and are verified
Resources	<ul style="list-style-type: none"> Tech resources are challenged for timely completion of work. Agency and SME resources for validation of technical work (reports, interfaces, and warehouse) are not aligned for timely completion 	<ul style="list-style-type: none"> Governance plan is implemented and tested Technical work is re-baselined across phases for work remaining.



Look Forward

Target go-live
Phase 1A Jan '25



OPM	<ul style="list-style-type: none"> • Manage from a prioritized punch list of items in critical order • Assess the likelihood for each interface, data warehouse file, & report being completed by “Day 1” (Go-live) • Plan now for resources, scheduling, and communicating with agencies and EC for those items unlikely to be available Day 1 • Identify and create plan how/when outstanding items will be completed • Focus on how to message those outstanding items along with the impact and expectations to the stakeholders and users. Stakeholder expectation management is critical for acceptance • These considerations should be provided prior to Day 1 to adequately prepare all the affected resources and stakeholders • Test the Governance plan • Identify and empower a SWAT team lead who has agency knowledge
CGI	<ul style="list-style-type: none"> • Assure knowledge transfer is occurring across workstreams for sustainability. • Readiness Assessment completed with mock results and go-live planning complete. • Plan and being transition activities to Hyper care in December



Look Forward

Target go-live
Phase 1A Jan '25



Agencies (& SMEs)	Interfaces	<ul style="list-style-type: none"> Agency (functional) validation and acceptance (36 interfaces for Day 1) Is data detail correct, not just totals but review for quality and consistency (validation) 35% of Agencies have not provided files to SFTP Folders and files for processing. IV&V has not been received sufficient evidence to verify agency validation.
Agencies (& SMEs)	Data Warehouse	<ul style="list-style-type: none"> Agency (functional) validation and acceptance
Agencies (& SMEs)	Reports	<ul style="list-style-type: none"> Test and validate available reports Prioritize, test, and validate reports as they are completed by Tech
Agencies (& SMEs)	Conversions	<ul style="list-style-type: none"> Is data correct, not just totals but review for quality and consistency (validation). IV&V has not been received sufficient evidence to validate.
Agencies (& SMEs)	UAT	<ul style="list-style-type: none"> Any testing including end-to-end associated with new development items.

Look Forward

Target go-live
Phase 1A Jan '25



OPM Tech	Interfaces	<ul style="list-style-type: none"> Complete all 41 outstanding interface(s) <ul style="list-style-type: none"> As of previous Go/No-Go only 9 were reported as remaining but IV&V has not validated Complete reviews and testing <ul style="list-style-type: none"> Wells Fargo testing (completed at Go/No-Go) NDOT interfaces in process at Go/No-Go
OPM Tech	Data Warehouse	<ul style="list-style-type: none"> 20% still to be completed by Go-live (Reported as complete at Go/No-Go) but IV&V has not validated
OPM Tech	Reports	<ul style="list-style-type: none"> 46% to be completed by Go-live. Revised 4 reports to priority 1 on punch list for Go-live.
OPM& CGI Tech	Checks	<ul style="list-style-type: none"> Printer(s) and check formats to complete. Reported as completed at Go/No-Go meeting on 12/19/24
CGI Tech	Conversions	<ul style="list-style-type: none"> Completed Mock 4. Mock 4 had 2 outstanding issues; beginning balance and prior biennium conversions. Those conversions to be completed after Go-Live.



Key RAID items since last report



Each IV&V RAID item has been documented in the Observations and Recommendations Spreadsheet

Risks Open*	8	7	5	8	5	3	5	10	6	12	15	17
Actions Open	4	0	8	4	2	1	11	8	5	6	6	15
Issues Open	1	6	5	3	1	0	42	45	22	16	14	13
Decisions Recorded*	3	2	8	5	6	6						
Decisions Open**	1	0	5	4	1	3						

* Includes Candidates

** IV&V Decisions – IV&V not making decisions, but many Action items can be considered Decisions when adjudicated



Risk Action Issues & Decisions

2012 First-Ever Global Workplace Recognition with International Accounting Bulletin's Employer of the Year award.

PM
cares
2007: Plante Moran Cares launches.

2002: Firm is chosen by the U.S. Department of Treasury to help investigate the Enron collapse; Plante Moran Trust is created.

2003: Firm forms Diversity Council.



CELEBRATE THE JOURNEY
2009: Named for the first time to Fortune magazine's list of "100 Best Companies to Work For."

1994: Plante Moran CRESA is formed.

1993: Plante Moran Financial Advisors registers with the SEC.



1996: PAM Corporate Finance LLC (PACF) is founded.

1995: Firm creates domain and later launches website.



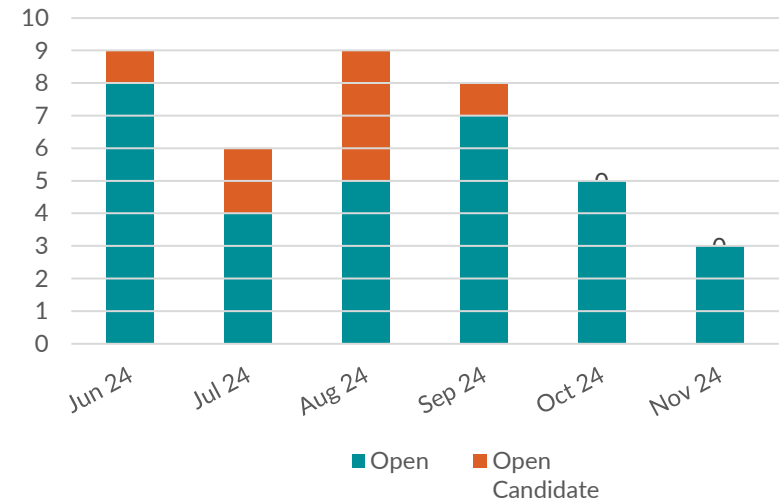


Risk Summary

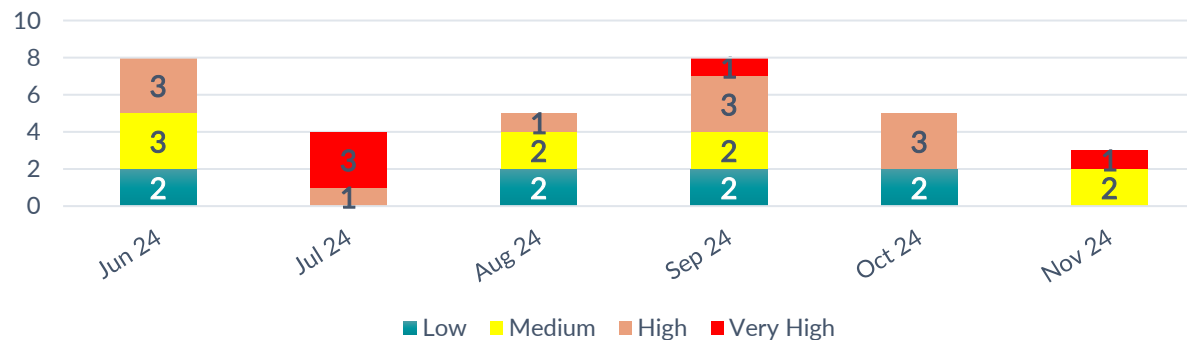


- There are 3 currently open risks on the NV Project Risk Log as of the end of November.
- IV&V has 17 Risks open which can be found in the accompanying Observations and Recommendations spreadsheet.

Open Risks and Open Risk Candidates* Trend by Month



OPM Open Risks by Impact Trend by Month (Not including Candidates)



* Candidates are items being considered by Governance group for risk status.

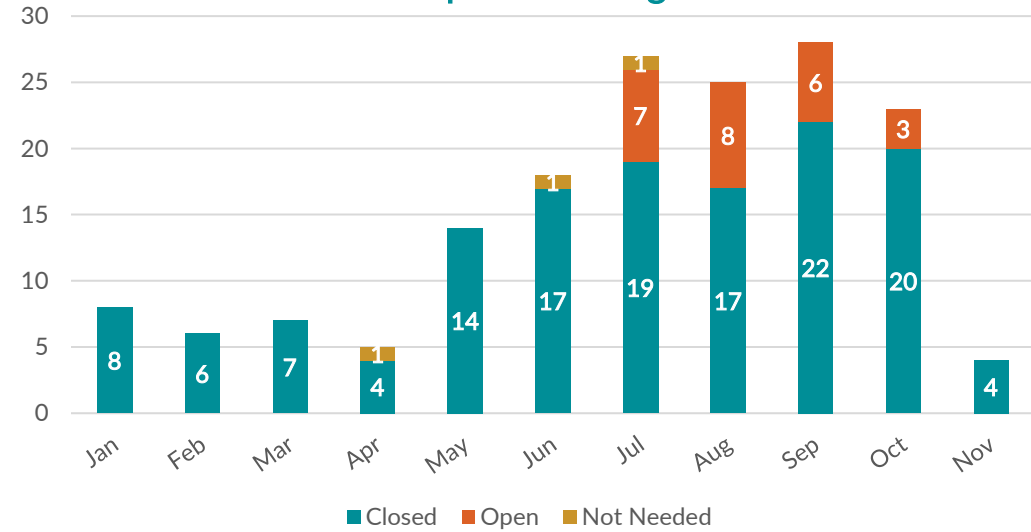


Actions Summary

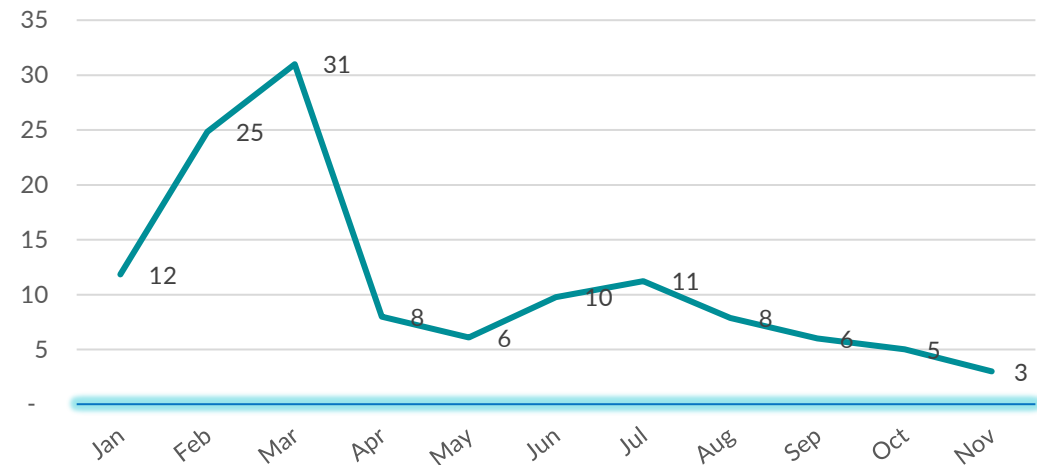


- As of the end of November, there was 1 Action remaining open. During the month 4 Action items were opened, and 7 Action items were closed.
- IV&V has 15 Action Items open in the accompanying Observations and Recommendations spreadsheet.

Action Items Opened During the Month



Average Days Action Item Open



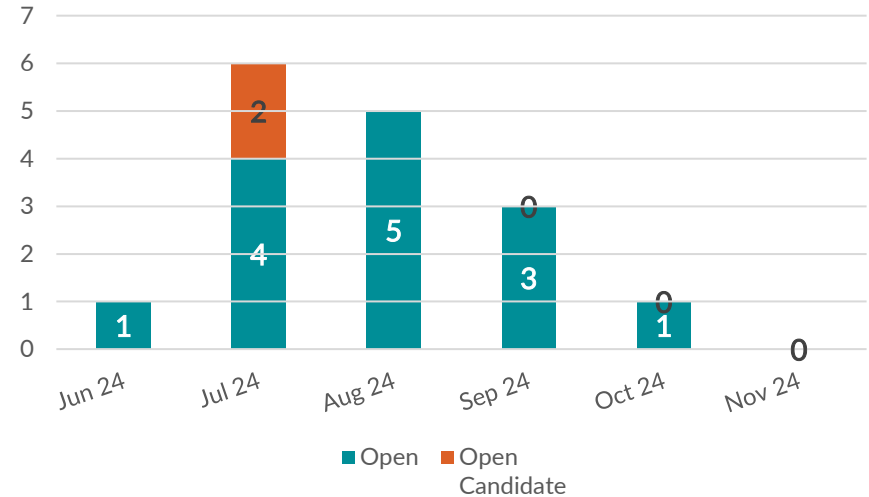


Issue Summary

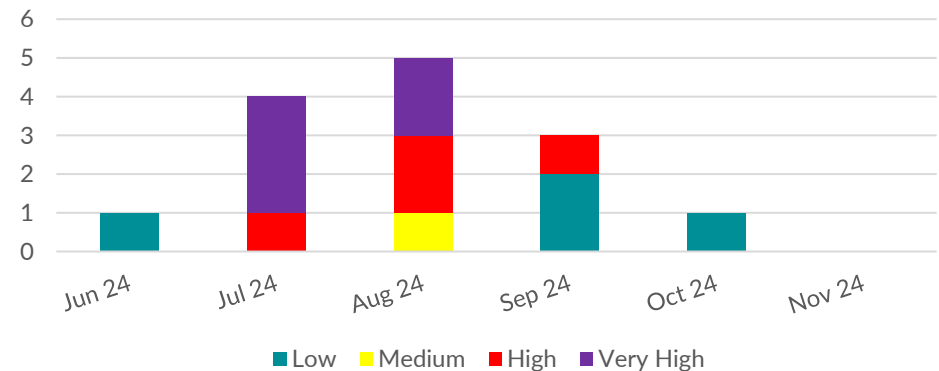


- As of the end of November, OPM had 0 open issues.
- No additional issues were opened Project Team in November and 1 issue was closed.
- IV&V has identified 13 open Issues.

OPM Open Issues and Open Issue Candidates Trend by Month



OPM Issues Impact Trend by Month (Not including Candidates)



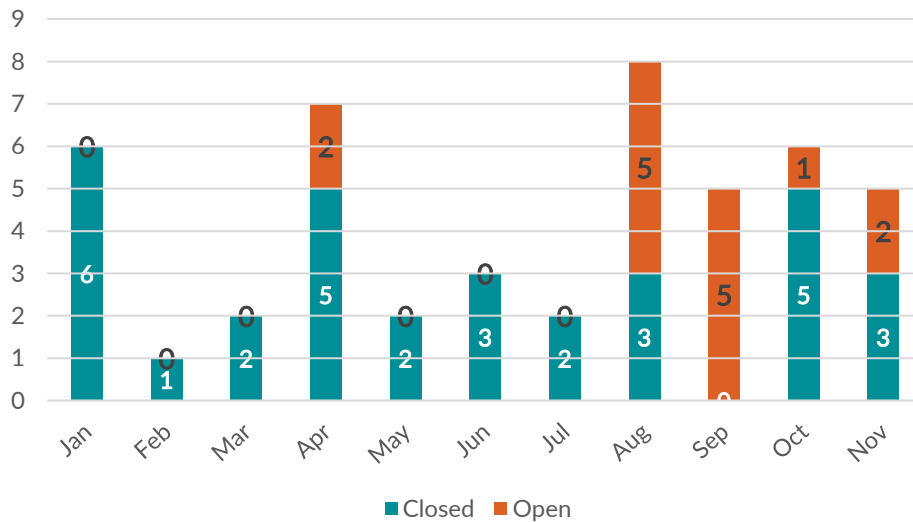


Decisions

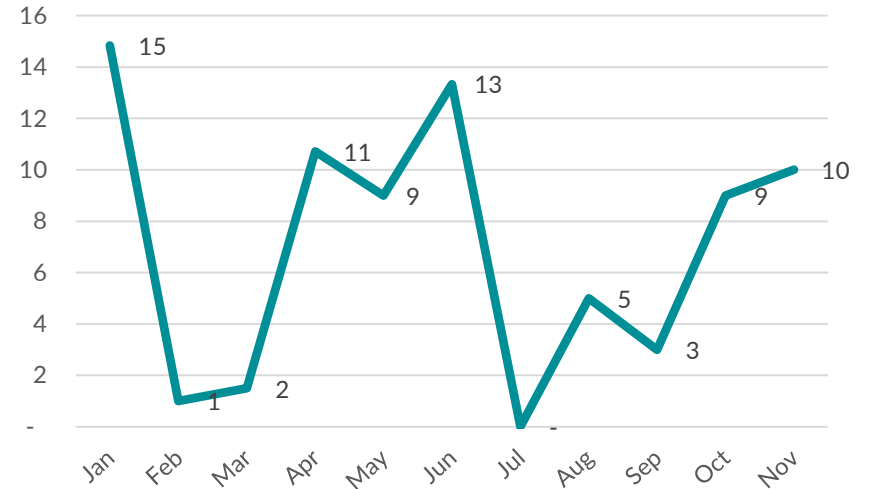


- OPM has logged 50 Decisions to date with 6 added in November. The velocity after the build and test phases has diminished as expected.
- There were 3 open Decisions at the end of the month.

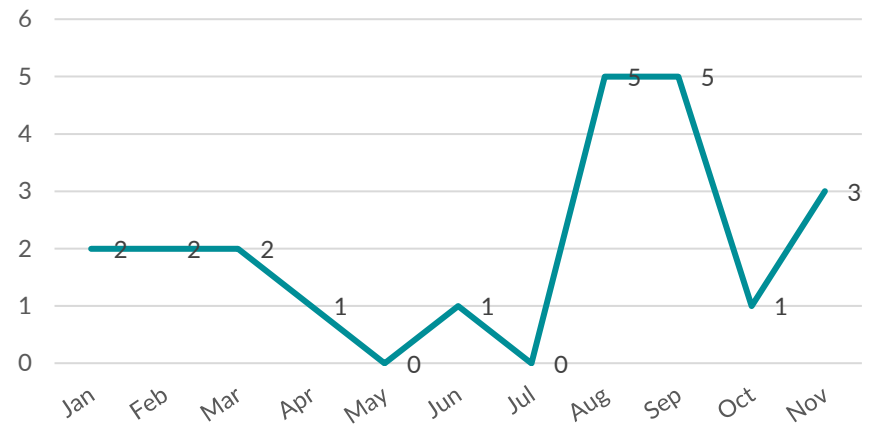
OPM Decision Log Entries



OPM Decisions Average Days Outstanding



OPM Decisions Open at the End of Each Month





1980: Plante Moran Financial Advisors registers with the SEC.

1994: Plante Moran CRESA is formed.

1999: Named for the first time to Fortune magazine's list of "100 Best Companies to Work For."

1996: PAM Corporate Finance LLC (PACF) is founded.

1995: Firm creates domain and later launches website.



2003: Firm forms Diversity Council.



2003: First international office in Shanghai, China.

PM cares

2007: Plante Moran Cares launches

2002: Firm is chosen by the U.S. Department of Treasury to help investigate the Enron collapse; Plante Moran Trust is created.

2012: First-Ever Global Workplace Recognition with International Accounting Bulletin's Employer of the Year award.

2011: Plante & Moran drops the "&"; becomes Plante Moran.

Bugs Reported

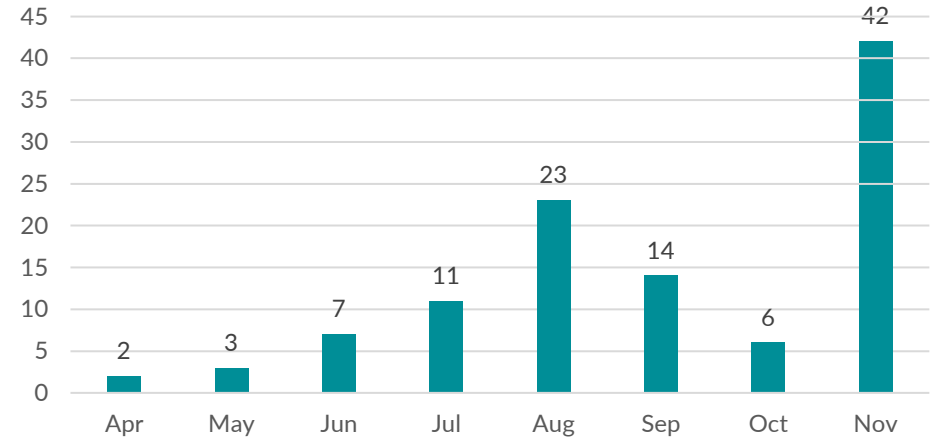


Bugs Reported

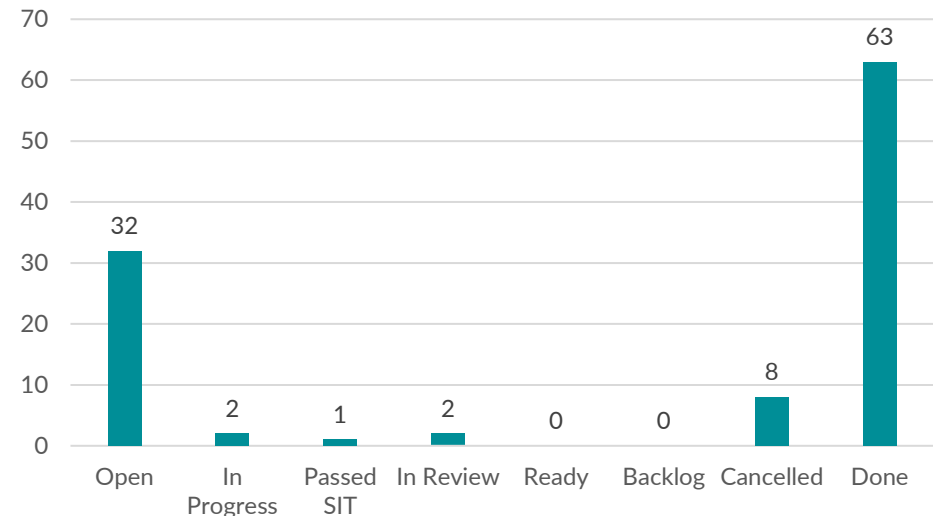


- 108 bugs have been reported in Jira to date
- 42 new bugs were reported in November
- Of these, 37 are still in Open, Ready, In Progress, In Review, or Passed SIT status

Bugs Reported by Month



Status of Reported Bugs



**Data is not available for the dates when bug statuses are changed. Plante Moran is only able to track open dates and provide a snapshot of statuses as they existed in early December.*



Contracts and Budgets Deliverables &

CELEBRATE THE JOURNEY
2009: Named for the first time to Fortune magazine's list of "100 Best Companies to Work For."

2004: Plante Moran CRESA is formed.

2003: Plante Moran Financial Advisors registers with the SEC.

2003: Firm forms Diversity Council.



1996: P&M Corporate Finance LLC (P&MCF) is founded.

1980: Plante Moran is established as a "Top 100" firm.



1995: Firm creates domain and later launches website.



2002: Firm is chosen by the U.S. Department of Treasury to help investigate the Enron collapse; Plante Moran Trust is created.

2007: Plante Moran Capital Services is launched.

2011: Plante & Moran drops the "&"; becomes Plante Moran.

2012: First-Ever Global Workplace Recognition with International Accounting Bulletin's Employer of the Year award.



Assessment of Contract Documents



CGI Technologies

» Contract Highlights

- ❑ Covers Financial and Human Resource systems SaaS, including:
 - ❑ Phase 1A MVP FIN
 - ❑ Phase 1B MVP HRM including Payroll
 - ❑ Phase 2A FIN Business Transformation
 - ❑ Phase 2B HRM Business Transformation
- ❑ Supporting current CGI Advantage 2 environment
- ❑ ***November - No changes having a material effect on budget.***

» Contract

- ❑ Initial contract executed Sep '23
- ❑ Value \$90,225,000
- ❑ Contracted term through Sep '28

» Contract Amendments

- ❑ CR016 added SSO as a deliverable with no change to the cost.

» Risks

- ❑ Contracted dates for Phase 2 may be extended and the ability to complete Phases 1B and 2 within the budget is a risk.



Assessment of Contract Documents



BerryDunn

<p>» Contract Highlights</p> <ul style="list-style-type: none">❑ Overall project management support❑ BerryDunn will lead and coordinate all State project activities❑ Program Managers for FIN and HRM; not Technical	<p>» Contract</p> <ul style="list-style-type: none">❑ Initial contract executed Feb '24.❑ Value \$771,896.❑ Contract term<ul style="list-style-type: none">❑ June '24❑ Extension for an additional 27 months <p>» Contract Amendments</p> <ul style="list-style-type: none">❑ <i>November - No changes having a material effect on budget.</i>	<p>» Risks</p> <ul style="list-style-type: none">❑ Project continuity risk. The period extended does not cover HRM go-live or Phase 2 go-lives.❑ Note: Amendment 3 is expected to be submitted by early 2025 to extend the BerryDunn contract through the life of the CGI Contract.
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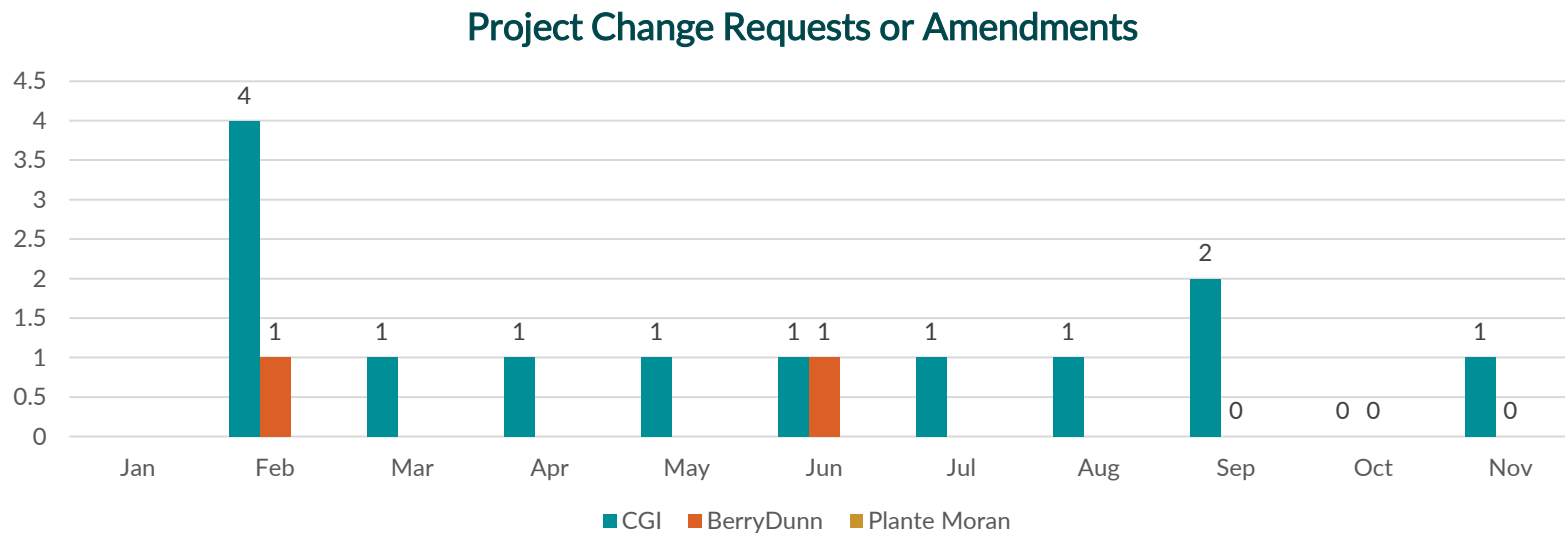


Change Requests



Change Requests and changes to scope – include core decision papers and process changes

	CGI	BerryDunn	Plante Moran
Contract	\$90,225,000	\$771,896	\$1,833,000
CR / Amend		\$1,780,185	
Total	\$90,225,000	\$2,552,081	\$1,833,000



- **November** - No change requests were executed having a material effect on budget



CGI Budget FY 25



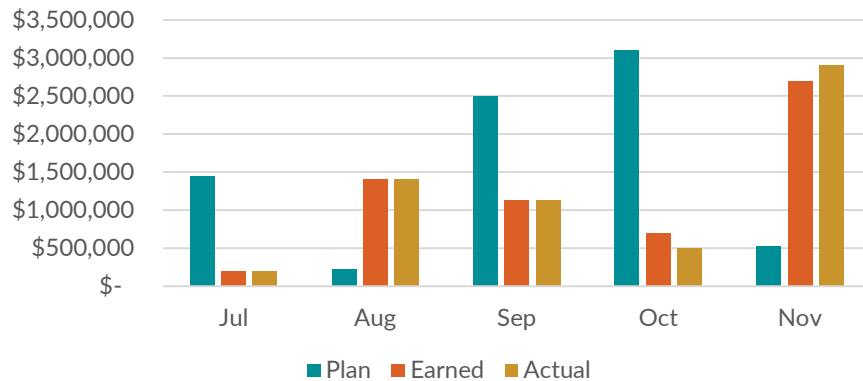
Excluding Software & Change Control

	FY 25 Jul	FY 25 Aug	FY 25 Sep	FY 25 Oct	FY 25 Nov	FY 25 Total	FY 24 Total	Project Total
Plan	\$1,450,000	\$ 225,000	\$2,500,000	\$ 3,100,000	\$ 525,000	\$ 7,800,000	\$11,850,000	\$19,650,000
Earned	\$ 200,000	\$1,400,000	\$1,125,000	\$ 700,000	\$ 2,700,000	\$ 6,125,000	\$11,850,000	\$17,975,000
Actual	\$ 200,000	\$1,400,000	\$1,125,000	\$ 500,000	\$ 2,900,000	\$ 6,125,000	\$11,850,000	\$17,975,000

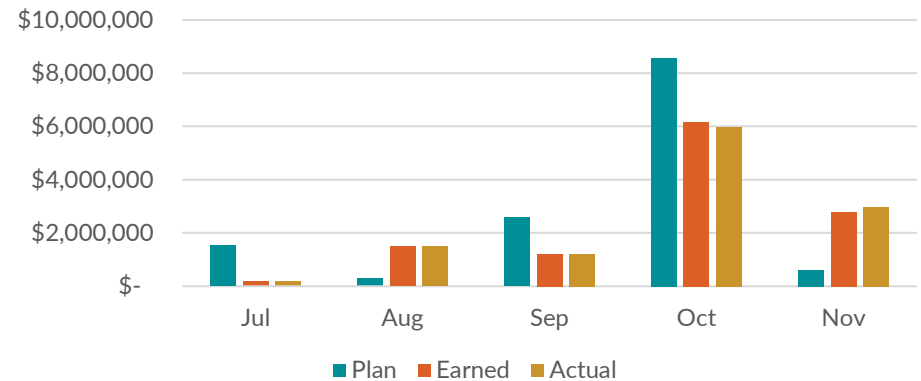
Including Software & Change Control

	FY 25 Jul	FY 25 Aug	FY 25 Sep	FY 25 Oct	FY 25 Nov	FY 25 Total	FY 24 Total	Project Total
Plan	\$1,530,645	\$ 305,645	\$2,580,645	\$ 8,565,645	\$ 605,645	\$13,588,225	\$17,407,580	\$30,995,805
Earned	\$ 200,000	\$1,480,645	\$1,205,645	\$ 6,165,645	\$ 2,780,645	\$11,832,580	\$17,407,580	\$29,240,160
Actual	\$ 200,000	\$1,480,645	\$1,205,645	\$ 5,965,645	\$ 2,980,645	\$11,832,580	\$17,407,580	\$29,240,160

CGI Earned Value by Month Excluding Change Control and Software



CGI Earned Value by Month Including Change Control and Software





BerryDunn & Plante Moran Budget FY 24 & 25



BerryDunn

	FY 25 Jul	FY 25 Aug	FY 25 Sep	FY 25 Oct	FY 25 Nov	FY 25 Total	FY 24 Total	Project Total
Plan	\$ 218,880	\$ 218,880	\$ 218,880	\$ 218,880	\$ 218,880	\$ 1,094,400	\$ 771,896	\$ 1,866,296
Earned	\$ -	\$ 244,164	\$ 247,196	\$ 218,880	\$ 218,880	\$ 929,120	\$ 759,141	\$ 1,688,260
Actual	\$ -	\$ 244,164	\$ 247,196	\$ 278,731	\$ 235,216	\$ 1,005,306	\$ 759,141	\$ 1,764,447

- Amendment 1 revised on 5/30/24 increased contract to \$2,552,081 through March 25
- Amendment 2 signed on 7/3/24 added a Program Manager (IT) Role to the contract
- NTE \$2,552,081

Plante Moran

	FY 25 Jul	FY 25 Aug	FY 25 Sep	FY 25 Oct	FY 25 Nov	FY 25 Total	FY 24 Total	Project Total
Planned	\$ 103,500	\$ 58,000	\$ -	\$ -	\$ -	\$ 161,500	\$ 91,000	\$ 252,500
Earned	\$ 296,400	\$ -	\$ -	\$ 106,275	\$ 149,825	\$ 552,500	\$ -	\$ 552,500
Actual	\$ 296,400	\$ -	\$ -	\$ 204,425	\$ 149,825	\$ 650,650	\$ -	\$ 650,650



Combined 3 Partners Budget FY24 & FY25



Excluding Software & Change Control

	FY 25 Jul	FY 25 Aug	FY 25 Sep	FY 25 Oct	FY 25 Nov	FY 25 FY 25 Total	FY 24 FY 24 Total	Project Total
Plan	\$1,772,380	\$ 501,880	\$2,718,880	\$ 3,318,880	\$ 743,880	\$ 9,055,900	\$12,712,896	\$21,768,796
Earned	\$ 496,400	\$1,644,164	\$1,372,196	\$ 1,025,155	\$ 3,068,705	\$ 7,606,620	\$12,609,141	\$20,215,760
Actual	\$ 496,400	\$1,644,164	\$1,372,196	\$ 983,156	\$ 3,285,041	\$ 7,780,956	\$12,609,141	\$20,390,097

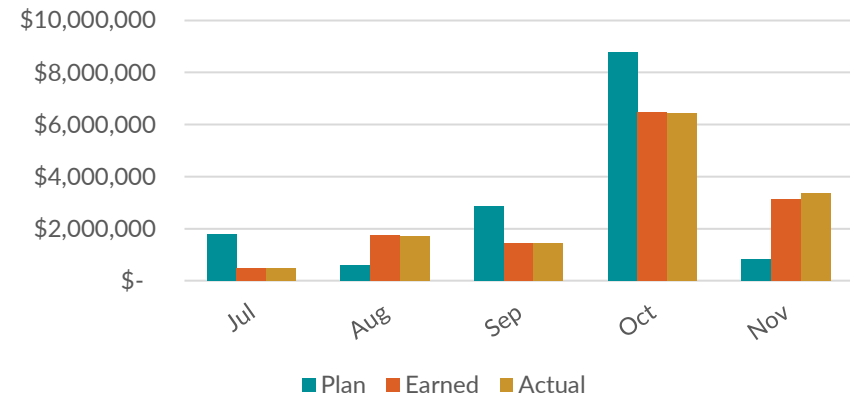
Including Software & Change Control

	FY 25 Jul	FY 25 Aug	FY 25 Sep	FY 25 Oct	FY 25 Nov	FY 25 FY 25 Total	FY 24 FY 24 Total	Project Total
Plan	\$1,790,234	\$ 586,316	\$2,861,316	\$ 8,784,525	\$ 824,525	\$14,846,916	\$18,270,476	\$33,117,392
Earned	\$ 496,400	\$1,764,784	\$1,452,841	\$ 6,490,800	\$ 3,149,350	\$13,354,175	\$18,166,721	\$31,520,895
Actual	\$ 496,400	\$1,724,809	\$1,452,841	\$ 6,448,801	\$ 3,365,686	\$13,488,536	\$18,166,721	\$31,655,257

Combined Earned Value by Month
Excluding Change Control and Software



Combined Earned Value by Month
Including Change Control and Software *



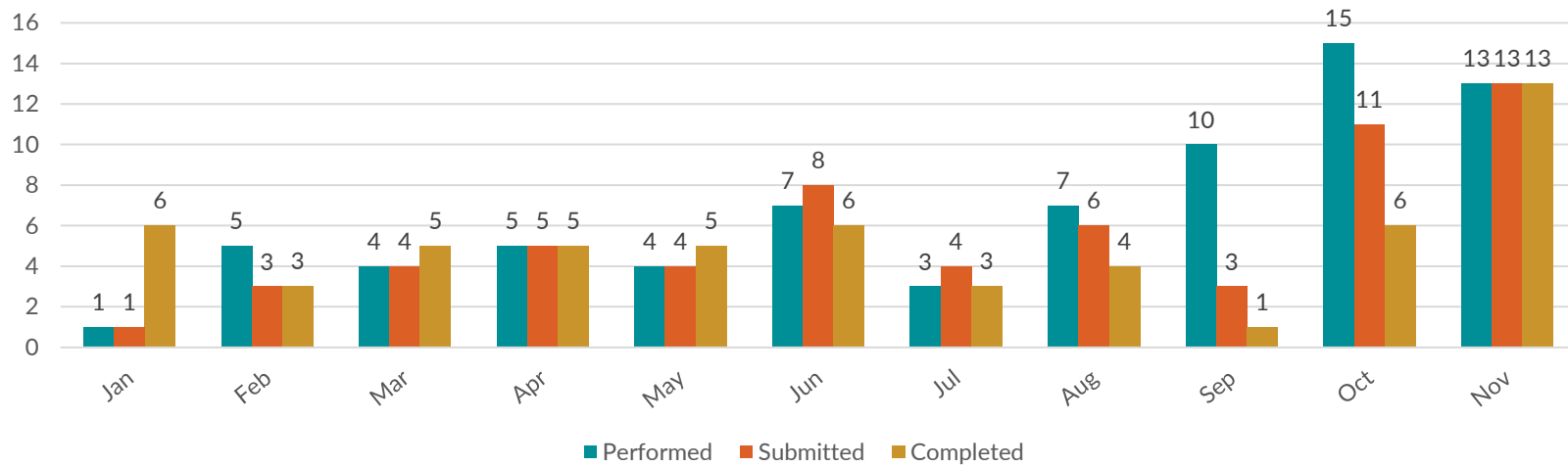


Deliverables



		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Total
CGI	Performed	1	4	3	4	3	5	1	5	7	8	5	56
CGI	Submitted	1	3	3	4	3	7	1	5	1	4	5	46
CGI	Completed	6	3	4	4	4	5	0	3	0	0	5	36
BerryDunn	Performed		1	1	1	1	1	1	1	2	2	2	13
BerryDunn	Submitted			1	1	1	1	1	1	2	2	2	12
BerryDunn	Completed			1	1	1	1	1	1	1	2	2	11
Plante Moran	Performed						1	1	1	1	5	6	15
Plante Moran	Submitted							2	0	0	5	6	13
Plante Moran	Completed							2	0	0	4	6	12
Total	Performed	1	5	4	5	4	7	3	7	10	15	13	84
Total	Submitted	1	3	4	5	4	8	4	6	3	11	13	71
Total	Completed	6	3	5	5	5	6	3	4	1	6	13	59

Monthly Deliverable Activity





Observations and Recommendations



The Observations and Recommendations below address items Plante Moran has identified in Slide 2, Program Status. Additional support can be found in the associated document, *Plante Moran Report Out Core NV Sep 2024 Report Attachment Observations and Recommendations*

1924: Elorion Plante founds accounting firm in Detroit, Michigan.



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1994: Plante Moran CRESA is formed.

CELEBRATING THE JOURNEY
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2002: Firm forms Diversity Council.

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2005: Firm creates domain website.

PM cares
100 Plante Moran Care Initiatives

2007: Firm is chosen by the U.S. Department of Treasury to help investigate the Enron collapse. Plante Moran Trust is created.



Scope



#	Observation	Recommendation	OPM Response	OPM Status	PM Status	Probability	Severity
147	<ul style="list-style-type: none"> Issues with check printing were present that included the inability to print checks on the MICR printers from Advantage 4. Troubleshooting of this issue temporarily broke the ability for the State to print checks from Advantage 2 	<ul style="list-style-type: none"> Deploy a backup printing solution to accommodate for circumstances where the State is unable to print checks to the primary MICR device. OPM will need to work closely with Wells Fargo to verify that all printed checks from Advantage 4 comply with vendor requirements. <i>(See OPM update post report)</i> 	<ul style="list-style-type: none"> The printing of checks has been successfully completed. These checks were forwarded, and have been received by, Wells Fargo. They are currently in the process of reviewing these checks to validate their formatting. 		Open	Probable	Critical
91	<ul style="list-style-type: none"> The conversion plan is unclear and may not be complete in time for UAT. Jira should track all conversion activities. The conversion design also needs to be reviewed to ensure everyone (e.g. SCO, NDOT) agrees with the plan and data for go live. If there are manual conversions (e.g. AR and Budget) that agencies are responsible for, assignment of tasks, resources and delivery dates should be consistent with other project tracking in Jira. Plante Moran would like to review the conversion plan, tasks and the Jira ticket. 	<ul style="list-style-type: none"> The conversion plan is unclear and may not be complete in time for UAT. Jira should track all conversion activities. The conversion design also needs to be reviewed to ensure everyone (e.g. SCO, NDOT) agrees with the plan and data for go live. If there are manual conversions (e.g. AR and Budget) that agencies are responsible for, assignment of tasks, resources and delivery dates should be consistent with other project tracking in Jira. Plante Moran would like to review the conversion plan, tasks and the Jira ticket. 	<ul style="list-style-type: none"> For future phases, OPM will request that CGI provide a schedule/list of all tables to be converted, by functional area and conversion results thereafter. OPM will consider how technical and functional sign-offs could occur for conversions, going forward. The majority of the data conversion issues have been resolved or mitigated, and there are a negligible amount of issues remaining. 		Monitor	High	Critical



Schedule



#	Observation	Recommendation	OPM Response	OPM Status	PM Status	Probability	Severity
149	<ul style="list-style-type: none"> Interface testing is not being completed adequately and on schedule. It is reported only 60% of the completed interfaces have been tested with external agencies to verify the functionality and quality of the data exchanged between the systems. 	<ul style="list-style-type: none"> OPM should escalate this issue with external agencies to prioritize the testing and validation of the interfaces prior to Phase 1A go-live. This item has been tracked as "Corrective action needed" during all reporting periods of the "P1A Readiness Assessment" 	<ul style="list-style-type: none"> At this writing, ALL of the P1A interfaces that go through nightly cycle testing have uploaded files that have produced output. Only one agency (BDA) has a manual upload process due to technical issues with SFTP. 		Open	Probable	Critical
151	<ul style="list-style-type: none"> Project is dependent on external agencies to provide inputs to nightly cycle interfaces, as well as participate in data validation for the output. This is lagging. 	<ul style="list-style-type: none"> Bring a list of any outlying departments who have not completed their validation to leadership for immediate follow-up. 	<ul style="list-style-type: none"> The suggested list is in progress by the OPM Tech Team based on feedback provided by agencies when they were requested to provide test files and test output from the nightly cycles. 		Open	*	Critical
48	<ul style="list-style-type: none"> Lack of a contingency plan (Risk) for the schedule for both Financial and HRM MVP. 	<ul style="list-style-type: none"> Suggest leadership determines the contingency of missing schedule. This includes a defined GO-NO GO decision plan. 	<ul style="list-style-type: none"> OPM understands that Plante Moran will continue to monitor this risk through phase 1B, however, MVP does not extend through phase 2. 		Monitor	Certainty	Critical



Budget



#	Observation	Recommendation	OPM Response	OPM Status	PM Status	Probability	Severity
124	<ul style="list-style-type: none"> Potential delays in Phase 1A (FIN) scope completion or Phase 1B (HRM) schedule may require additional budget allocations for project contractors. 	<ul style="list-style-type: none"> Begin discussions and planning with contractors to address contract contingencies based on expected scenarios. 	<ul style="list-style-type: none"> OPM understands that Plante Moran will continue to monitor this risk. 	Monitor		Probable	High



Quality



#	Observation	Recommendation	OPM Response	OPM Status	PM Status	Probability	Severity
139	<ul style="list-style-type: none"> Performance tests were run without adequate production level data to simulate production results. 	<ul style="list-style-type: none"> Re-run the performance tests once production level data is available and tune so that results are acceptable to the State. 	<ul style="list-style-type: none"> Another Performance Test is not planned. 		Open	High	Critical
148	<ul style="list-style-type: none"> Performance test results were provided to OPM without adequate indication of the "expected" performance level as this information is absent in both the performance test deliverable and the contract with CGI. 	<ul style="list-style-type: none"> The establishment of a "normal" or "Expected" performance baseline should be documented and used to compare the results of the performance test to make a quantitative determination on adequate performance of the system 	<ul style="list-style-type: none"> OPM agrees and we previously provided this feedback to CGI. 		Open	Probable	Significant
138	<ul style="list-style-type: none"> Performance Testing indicated it may take 90 seconds to generate a trial balance report (Advantage Report). Several reports had an execution time over 80 seconds. This may lead to challenges with system acceptance for affected stakeholders. 	<ul style="list-style-type: none"> Tech resources should review the code layers to identify where improvements can be generated. If the issue is reported as a ticket with CGI support services, a process should be in place to monitor and socialize progress on a regular cadence to affected stakeholders. 	<ul style="list-style-type: none"> There are no baseline metrics showing how long it takes to run these reports today, so it is currently unknown what the impact to affected stakeholders will be. OPM will work to obtain these baseline metrics to help determine if this report generation time will lead to challenges with system acceptance for affected stakeholders. 		Open	**	**
137	<ul style="list-style-type: none"> There will be no separate mock conversion results deliverable thus tracking of conversion-related issues will need to be done using other means. 	<ul style="list-style-type: none"> Establish a process to timely and transparently report the results of mock conversion activities and a plan to track and remediate issues identified during this process. 	<ul style="list-style-type: none"> CGI has a process for documenting and resolving any issues that are encountered during their Mock cutover activities. In addition, lessons learned from each Mock is utilized to improve each successive Mock. 		Monitor	*	Significant



Resources



#	Observation	Recommendation	OPM Response	OPM Status	PM Status	Probability	Severity
122	<ul style="list-style-type: none"> Completion of data warehouse requirements for go-live are at risk. The data warehouse team has 340 assigned story points to complete for Phase 1a, this includes 61 backlogged story points and 147 story points in "Review" status. The average velocity for the data warehouse work was 30 during the last PI. There is no documented plan for completion of the remaining working during the next PI increments. 	<ul style="list-style-type: none"> Identify a contingency plan to identify what is needed for MVP at go-live and focus on prioritizing the workstream based on impact and need. 	<ul style="list-style-type: none"> As of 12/13/24, DAWN DW is 94% code-complete and a UAT plan is being facilitated the week of 12/16. We anticipate all code to be completed prior to Jan 1. 		Monitor	High	Significant
121	<ul style="list-style-type: none"> The State's technical team lacks adequate personnel resources to address report development needs of the project as resources are being deployed to address other newly identified scope challenges. 	<ul style="list-style-type: none"> Based on the current status and the historical trend it does not appear that the required reports needed for Phase 1A go-live will be delivered on schedule. 	<ul style="list-style-type: none"> OPM has worked to synchronize the report development work described in the FRII with Jira, including a dashboard that tracks development status: https://core-nv.atlassian.net/jira/dashboards/10123. Going forward, all items entered into the FRII will also be logged in Jira. As of 11/14/25, all "blank" statuses have been updated in the FRII. 80% are code-complete, 20% are blocked or in progress. 		Monitor	Probable	Significant
123	<ul style="list-style-type: none"> Resources for workstream 1B (HRM) are being impacted by the need to complete Phase 1A on time which may adversely affect Phase 1B timeline. 	<ul style="list-style-type: none"> Develop a plan to address needed resources and any impacts to the timeline for completion of 1B (HRM). 	<ul style="list-style-type: none"> OPM understands that Plante Moran will continue to monitor this risk. 		Monitor	Probable	Significant



Appendices



Legend for Observations & Recommendations



Certainty	C	Risk will occur
High Probability	H	Risk is very likely to occur
Probable	P	Probable
Unlikely	U	Risk not expected to Occur
Remote	R	Risk extremely unlikely to occur

Critical	C	Critical/Devastating impact to the project that requires immediate attention and action
Significant	S	Critical/Devastating impact to the project that requires immediate attention and action
High	H	Considerable impact to project that needs prioritized attention
Medium	M	Moderate impact on project but without high priority
Low	L	Minimal impact on project that may be acceptable without extensive mitigation efforts



RAID Approach



Risk Log	Risks are events that may occur over the course of the project that could have adverse or detrimental effect on overall success
Action Log	Actions are the things that need to be done throughout the duration of the project and should be communicated to stakeholders
Issue Log	An issue is an unexpected event happening in the present moment with a potential negative impact on reaching goals
Decision Log	Decisions that need to be made over the course of the project should be communicated with stakeholders and memorized

L = Low	Item is less important at this time
M = Medium	Item is usually necessary but are not the most important item at present
H = High	Items is critical to address currently

L = Low	Item will not materially affect the usability of the system
M = Medium	Item may impact some portion of the usability of the system but not the overall ability to go live
H = High	Item may impact the ability to go live if not mitigated



1980: Plante & Moran
Financial Advisors
registers with the SEC.

1975: Plante Moran
Financial Advisors
registers with the SEC.

1994: Plante Moran CRESA
is formed.

2009: Named for the first time
to Fortune magazine's list of
"100 Best Companies
to Work For."

1995: Firm creates domain
and later launches website.

1996: P&M Corporate
Finance LLC (PMCF)
is founded.



2003: Firm forms
Diversity Council.



2003: First
international office in
Shanghai, China.



2007: Plante Moran Cases
launches.

2002: Firm is chosen by the U.S.
Department of Treasury to help
investigate the Enron collapse;
Plante Moran Trust is created.

Thank you

&

2011: Plante & Moran
drops the "&"; becomes
Plante Moran.

2012: First-Ever Global Workplace Recognition
with International Accounting Bulletin's
Employer of the Year award.