

PRIMARY DATA CENTERS

COST ALLOCATION PROCESSES

Operational Audit



EXECUTIVE DIRECTORS OF THE PRIMARY DATA CENTERS

Pursuant to Section 1004.649, Florida Statutes, the Northwest Regional Data Center (NWRDC) at Florida State University is designated as a primary data center. The NWRDC Charter establishes a Policy Board as the governing body for the NWRDC. The Executive Director, who is selected by the Policy Board, is responsible for the overall administration of the NWRDC.

Sections 282.204 and 282.205, Florida Statutes, established the Northwood Shared Resource Center (NSRC) and Southwood Shared Resource Center (SSRC), respectively, as primary data centers. The NSRC and the SSRC were established within the Department of Management Services (DMS) for administrative purposes only and were separate budget entities not subject to the control, supervision, or direction of the DMS in any manner. Pursuant to Section 282.203(2), Florida Statutes, the NSRC and the SSRC were each headed by a Board of Trustees (Board), composed of customer representatives. The Executive Directors of the NSRC and the SSRC were employed by and served at the pleasure of their respective Boards.

For the period July 2012 through December 2013, the Board members who served are shown in **EXHIBIT A** of this report and the Executive Directors who served were:

Northwest Regional Data Center:	Tim Brown, Executive Director
Northwood Shared Resource Center:	Curtis Unruh, Executive Director from August 30, 2013 James Stewart, Interim Executive Director from September 27, 2012, through August 29, 2013 Ronald Stewart, Executive Director through September 26, 2012
Southwood Shared Resource Center:	Tony Powell, Executive Director from August 30, 2013 Robert Poston, Interim Executive Director from December 3, 2012, through August 29, 2013 John Wade, Executive Director through November 30, 2012

During the 2014 Legislative Session, Sections 282.204 and 282.205, Florida Statutes, were repealed and, pursuant to Chapter 2014-221, Laws of Florida, all records, property, administrative authority, and existing contracts of the NSRC and SSRC were transferred, effective July 1, 2014, to the newly created Agency for State Technology. The executive director for the Agency for State Technology is to serve as the State's Chief Information Officer and shall be appointed by the Governor and subject to confirmation by the Senate.

The audit team leader was Rachel Price, CPA, and the audit was supervised by Mary Stewart, CPA. Please address inquiries regarding this report to Lisa Norman, CPA, Audit Manager, by e-mail at lisanorman@aud.state.fl.us or by telephone at (850) 412-2831.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

PRIMARY DATA CENTERS

Cost Allocation Processes

SUMMARY

State law¹ established the Northwest Regional Data Center (NWRDC), Northwood Shared Resource Center (NSRC), and Southwood Shared Resource Center (SSRC) as primary data centers (PDCs) to serve as information system utilities for customers. This operational audit of the PDCs focused on the PDCs' compliance with the applicable laws, rules, and guidelines for capturing costs, billing customers, and establishing cost-recovery methodologies and also included a follow-up on the applicable findings noted in our report No. 2014-005. Our audit disclosed the following:

RECONCILIATION OF TOTAL ACTUAL COSTS TO AMOUNTS BILLED

Finding No. 1: The NSRC and SSRC personnel costs used in the calculation of customer account adjustments based on total actual costs were not always based on actual activity.

Finding No. 2: The NWRDC made adjustments to customer accounts that were not based solely on the actual costs of the services provided as specified by State law.

BACKGROUND

In 2008, the Legislature determined that the most efficient and effective means of providing quality utility data processing services to State agencies requires that computing resources be concentrated in quality facilities that provide the proper security, infrastructure, and staff resources to ensure that the State's data is maintained reliably and safely, and is recoverable in the event of a disaster.² At December 2013, three primary data centers (PDCs) had been established as information systems utilities for customers: Northwest Regional Data Center (NWRDC), Northwood Shared Resource Center (NSRC), and Southwood Shared Resource Center (SSRC). PDC customers included, but were not limited to, State agencies, local governments, and water management districts. Each PDC was headed by a board of trustees (Board) which employed an executive director responsible for daily operations.

The PDCs operated on a cost-recovery basis whereby the PDCs billed customers for the portion of PDC operating costs associated with the specific services provided to each customer. The PDCs were part of the State's financial reporting entity, and the majority of PDC customers paid for services with State and Federal funds. As PDC customers paid for services, in part, with Federal funds, the PDCs were to comply with applicable Federal guidelines. To ensure compliance with Federal guidelines, each PDC was required, among other things, to annually submit to the Department of Financial Services a reconciliation of revenue to expenses for inclusion in the Statewide Cost Allocation Plan.

During the 2014 Legislative Session, a bill (HB 7073) was passed creating the Agency for State Technology (AST) within the Department of Management Services and authorizing a type two transfer of all records, property, administrative authority, and existing contracts of the NSRC and SSRC to the AST, effective July 1, 2014. Pursuant to the resulting State law,³ a State data center was established within the AST to provide data center services to the customers formerly served by the NSRC and SSRC. The law requires the AST to perform an operational assessment of the State data center focusing on standardizing the data center's operational policies and procedures, including cost recovery methodologies, and identifying duplication in staff resources. Based on the results of the operational

¹ Sections 1004.649, 282.204, and 282.205, Florida Statutes.

² Section 282.201(1), Florida Statutes.

³ Chapter 2014-221, Laws of Florida.

assessment, the AST is to provide, by February 1, 2015, recommendations regarding the potential reorganization of the State data center to the Governor, President of the Senate, and Speaker of the House of Representatives.

FINDINGS AND RECOMMENDATIONS

Reconciliation of Total Actual Costs to Amounts Billed

State law⁴ provided that the NSRC and SSRC Boards must ensure the sufficiency and transparency of PDC financial information by requiring cost recovery for the full cost of services, including direct and indirect costs. The cost-recovery methodology must ensure that no service is subsidizing another service without an affirmative vote of approval by the customer entity providing the subsidy. In addition, State law⁵ requires that the NWRDC maintain an appropriate cost-allocation methodology which accurately bills State agency customers based solely on the actual direct and indirect costs of the services provided to State agency customers and prohibits the subsidization of non-State agency customers' costs by State agency customers. To calculate the amount of any adjustments needed to match expenditures by customer account to amounts billed, each PDC performed an annual reconciliation of actual costs to amounts billed. The PDCs were then to make any necessary adjustments to customer accounts to ensure that amounts billed to each customer were reasonable and necessary and did not result in the subsidization of one customer by another.

Our review of the reconciliation processes used by the PDCs disclosed that, in some instances, costs used in the reconciliations were not supported by accounting or other records, such as time and effort reports, and customer accounts were not always adjusted in accordance with State law.

Finding No. 1: Documentation and Allocation of Personnel Costs

In addition to the State law⁶ requiring cost recovery for the full cost of services, Federal guidelines⁷ provide that, where employees work on multiple activities or cost objectives, a distribution of their salaries, including benefits, is to be supported by personnel activity reports, or equivalent documentation, prepared at least monthly, and signed by the employee.

As part of our audit, we reviewed PDC documentation supporting the 2012-13 fiscal year total actual costs, including personnel costs, used in the reconciliation to amounts billed and in the calculation of customer account adjustments. We found that SSRC and NSRC personnel costs included in the 2012-13 fiscal year total actual costs were not always based on actual activity or documented in accordance with Federal guidelines. Specifically:

- As similarly noted in prior reports, most recently in our report No. 2014-005, finding No. 4, the SSRC did not maintain personnel activity reports reflecting the actual activity of its employees for the 2012-13 fiscal year. Instead, a contractor prepared staff effort analyses which were used in calculating the SSRC's total actual costs for the 2012-13 fiscal year. The contractor based the staff effort analyses on estimates of staff effort obtained through interviews with SSRC management. Salaries and benefits totaling \$8,638,874 were included in the SSRC's 2012-13 fiscal year total actual costs, and represented 40 percent of the total costs allocated. In January 2014, SSRC employees began using charge codes in the State's payroll system to capture work activity.

⁴ Section 282.203(3)(e)3., Florida Statutes (2013).

⁵ Section 1004.649(1)(b), Florida Statutes.

⁶ Section 282.203(3)(e)3., Florida Statutes (2013) and Section 1004.649(1)(b), Florida Statutes.

⁷ Office of Management and Budget (OMB) Circular A-87, Attachment B, Section 8.h.

- The NSRC did not maintain personnel activity reports reflecting the actual activity of some of its employees for the 2012-13 fiscal year. Instead, for salaries and benefits related to staff providing Midrange and Network services, NSRC management prepared monthly estimates which were used in calculating the 2012-13 fiscal year total actual costs. Salaries and benefits for staff providing Midrange and Network services totaled \$1,641,590 for the 2012-13 fiscal year, and represented 6 percent of the total costs allocated.

Absent the distribution of salaries and benefits based on reports of actual activity, the SSRC and NSRC could not demonstrate that salary and benefits costs had been appropriately and equitably allocated or that customer accounts had been properly adjusted.

Effective July 1, 2014, State law,⁸ requires the newly created AST to develop and implement cost-recovery mechanisms that recover the full direct and indirect costs of services through charges to applicable entities. Such cost-recovery mechanisms must comply with applicable State and Federal regulations concerning distribution and use of funds and must ensure that, for any fiscal year, no service or customer entity subsidizes another service or customer entity.

Recommendation: We again recommend that allocations of salaries and benefits used in the calculations of total actual costs be supported by personnel activity reports or equivalent documentation that reflect actual data center employee activity.

Finding No. 2: NWRDC Determination of Total Actual Costs

Our review of the NWRDC’s reconciliation process for the 2012-13 fiscal year disclosed that personnel costs used in the reconciliations were not calculated in accordance with State law.⁹ The NWRDC utilized estimates of staff effort determined through discussions with staff when calculating customer account adjustments based on its total costs for the 2012-13 fiscal year. Therefore, salary and benefits costs totaling \$1,428,237 were incorporated into the calculation based on estimated rather than actual activity. Salaries and benefits represented 16 percent of the total costs allocated. In response to our audit inquiry, NWRDC management stated that the NWRDC did not track time by service and by employee. A similar issue was noted in our report No. 2014-005, finding No. 3.

Consequently, the NWRDC could not demonstrate that adjustments, based solely on actual direct and indirect costs in accordance with State law, were appropriately made to customer accounts for the fiscal year ended June 30, 2013.

Recommendation: We recommend that NWRDC management ensure that actual staff effort is appropriately documented and that adjustments to customer accounts are made in accordance with the requirements of State law.

PRIOR AUDIT FOLLOW-UP

Except as discussed in the preceding paragraphs, the PDCs had taken corrective actions for the applicable findings included in our report No. 2014-005.

⁸ Chapter 2014-221, Laws of Florida.
⁹ Section 1004.649(1)(b), Florida Statutes.

OBJECTIVES, SCOPE, AND METHODOLOGY

The Auditor General conducts operational audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted this operational audit from January 2014 through April 2014 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This operational audit focused on the PDCs' compliance with applicable laws, rules, and guidelines for capturing costs, billing customers, and establishing cost-recovery methodologies. The overall objectives of the audit were:

- To evaluate management's performance in establishing and maintaining internal controls, including controls designed to prevent and detect fraud, waste, and abuse, and in administering assigned responsibilities in accordance with applicable laws, administrative rules, contracts, grant agreements, and guidelines.
- To examine internal controls designed and placed in operation to promote and encourage the achievement of management's control objectives in the categories of compliance, economic and efficient operations, the reliability of records and reports, and the safeguarding of assets, and identify weaknesses in those internal controls.
- To determine whether management had corrected, or was in the process of correcting, all applicable deficiencies disclosed in our report No. 2014-005.
- To identify statutory and fiscal changes that may be recommended to the Legislature pursuant to Section 11.45(7)(h), Florida Statutes.

This audit was designed to identify, for those programs, activities, or functions included within the scope of the audit, deficiencies in management's internal controls, instances of noncompliance with applicable governing laws, rules, or contracts, and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used in determining significance and audit risk and in selecting the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of our audit, our audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of our audit; obtaining an understanding of the program, activity, or function; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of our audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Our audit included the selection and examination of transactions and records. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although we have presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature, does not include a review of all records and actions of agency management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency.

In conducting our audit we:

- Obtained an understanding of internal controls and evaluated the effectiveness of key processes and procedures related to the PDCs’ cost allocation, billing, and accounts receivable processes.
- Determined whether the PDCs had established cost allocation process procedures that allowed for an equitable distribution of costs among activities and customers, in accordance with applicable Federal cost principles and Sections 282.203(3)(b) and 1004.649, Florida Statutes.
- Reviewed PDC documentation related to the 2013-14 fiscal year cost allocation plans to determine whether the costs and utilization rates were appropriate and properly classified and supported.
- Reviewed the PDCs’ comparisons between total revenue and total actual costs of providing services to determine whether, once actual costs of the services were known, adjustments were made to base customer billings solely on the actual costs of the services provided in accordance with applicable Federal cost principles and Sections 282.203 and 1004.649, Florida Statutes.
- Determined whether the PDCs had developed procedures for billing customers and recording revenue that provided for the proper billing, receipting, and recording of customer accounts and payments in accordance with Sections 282.203 and 1004.649, Florida Statutes.
- Examined documentation related to 60 customer payments (20 at each PDC) received during the period January 2013 through December 2013 and totaling \$4,796,184 to determine whether the PDCs properly received and recorded the payments and whether the payments reflected approved rates.
- Determined whether the PDCs had developed procedures for recording costs in accordance with applicable Federal cost principles and Section 282.203(3)(b), Florida Statutes.
- Examined documentation related to 60 expense transactions (20 at each PDC) occurring during the period January 2013 through December 2013 and totaling \$763,698 to determine whether the PDCs properly recorded the costs.
- Communicated on an interim basis with applicable officials to ensure the timely resolution of issues involving controls and noncompliance.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions.

AUTHORITY

Section 11.45, Florida Statutes, requires that the Auditor General conduct an operational audit of each State agency on a periodic basis. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our operational audit.



David W. Martin, CPA
Auditor General

MANAGEMENT’S RESPONSES

In letters dated July 2, 2014, through July 31, 2014, the Primary Data Centers provided responses to our audit findings and recommendations. The response letters are included as **EXHIBIT B**.

EXHIBIT A
PRIMARY DATA CENTER BOARD MEMBERS
WHO SERVED DURING THE PERIOD JULY 2012 THROUGH DECEMBER 2013

Primary Data Center Board Member	Title	Start or End Dates for Periods Other than July 2012 Through December 2013	Customer Represented
NORTHWEST REGIONAL DATA CENTER POLICY BOARD			
Mehran Basiratmand	Chair		Small User Representative
Michael Barrett	Vice-Chair		Florida State University
Gene Kovacs			Board of Governors
Ted Duncan			Department of Education
Kit Goodner			Department of Education
Levis Hughes			Department of Education
Michael James			Florida A&M University
Randy McCausland			Florida State University
Damu Kuttikrishnan		From 09/09/2013	Department of Revenue
Tony Powell		Through 09/08/13	Department of Revenue
Henry Martin			K-12 Representative
Pete Taylor			Florida International University
Donald Muccino		From 08/12/2013	Florida Virtual Classroom
Michael Dieckmann			University of West Florida
NORTHWOOD SHARED RESOURCE CENTER BOARD OF TRUSTEES			
Vicki Bradford	Chair Vice-Chair	From 07/01/2013 04/18/2013-06/30/2013 08/27/2012-4/17/2013	Department of Environmental Protection
Grant Sellars	Chair	Through 06/30/2013 07/01/2013-08/08/2013	Department of Highway Safety and Motor Vehicles
David Taylor	Vice-Chair	Through 12/17/2012	Department of Children and Families
Don Sherman		From 01/14/2013	Department of Children and Families
Dan Johnson	Alternate	From 01/14/2013	Department of Children and Families
Jonathan Carter		07/13/2012-08/27/2012	Department of Environmental Protection
Warren Sponholtz	Alternate	From 11/19/2012	Department of Environmental Protection
Thomas Lee	Alternate	07/13/2012-11/19/2012	Department of Environmental Protection
Larry Gowen		From 08/09/2013	Department of Highway Safety and Motor Vehicles
Denise Rodenbough	Alternate		Department of Highway Safety and Motor Vehicles
Ignacio Sanchez		From 07/10/2013	Fish and Wildlife Conservation Commission
Steve Hubbard	Alternate	From 07/10/2013	Fish and Wildlife Conservation Commission
James Deadman			Department of Health
Sandy Barnes	Alternate		Department of Health
Scott Ward		From 07/25/2012	Agency for Health Care Administration
Michael Magnuson	Alternate	From 07/25/2012	Agency for Health Care Administration
Ann Coffin		Through 06/30/2013	Department of Revenue
John Boynton	Alternate	Through 06/30/2013 From 07/01/2013	Department of State Member at Large
Scott Morgan		From 06/01/2013	Member at Large
Fred Schuknecht		Through 06/30/2013	Member at Large
Oscar Gertsch	Alternate	Through 06/30/2013	Member at Large
SOUTHWOOD SHARED RESOURCE CENTER BOARD OF TRUSTEES			
Doug Smith	Chair Vice-Chair	From 02/11/2013 Through 02/11/2013	Department of Corrections
Kevin Patten	Chair	Through 02/11/2013	Member at Large
Robert Dillenschneider	Vice-Chair	From 07/01/2013	Department of Health
Denise Rodenbough	Vice-Chair	02/11/2013-06/30/2013	Department of Highway Safety and Motor Vehicles
Dean Izzo		From 11/15/2013	Department of Economic Opportunity
Tony Lloyd		09/10/2012-11/15/2013	Department of Economic Opportunity
Kristin Pingree		Through 09/10/2012	Department of Economic Opportunity
Damu Kuttikrishnan		From 09/10/2013	Department of Revenue
Maria Johnson		08/02/2013-09/10/2013	Department of Revenue
Tony Powell		Through 08/02/2013	Department of Revenue
Wilson (Bud) Dilmore		From 07/31/2013	Department of Transportation
Nelson Hill		Through 07/31/2013	Department of Transportation
Kim Banks		From 07/01/2013	Member at Large
Scott Morgan		02/11/2013-06/30/2013	Member at Large

**EXHIBIT B
MANAGEMENT'S RESPONSES**

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EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSES



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Tallahassee, FL 32310-3752
850.245.3500 Phone
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David W. Martin
Auditor General
State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450
July 31, 2014

Dear Mr. Martin,
Please accept Florida State University's response to your July 1st letter regarding the recent audit of the Northwest Regional Data Center. As always, please let us know if there are any questions or if we can be of any assistance. Thank you.

Recommendation:

We recommend that NWRDC management ensure that actual staff effort is appropriately documented and that adjustments to customer accounts are made in accordance with requirements of State law.

NWRDC response:

We agree with this recommendation and will work with our administrative host, Florida State University, to improve our effort tracking and reporting by June 30th, 2015.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Brown", is written over a horizontal line.

Tim Brown
Executive Director, Northwest Regional Data Center
Florida State University

Cc:
Sam McCall, Chief Audit Officer, Florida State University
Michael Barrett, Assoc. VP and CIO, Florida State University; Vice-Chair of NWRDC Policy Board
Mehran Basiratmand, CTO, Florida Atlantic University; Chair of NWRDC Policy Board

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSES



State of Florida
Northwood Shared Resource Center

Rick Scott
Governor

Curtis R. Unruh
Executive Director

July 7, 2014

David W. Martin
Office of Auditor General, State of Florida
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

RE: AG Report # 2014-005

Dear Mr. Martin:

We have received your letter dated July 1, 2014, and reviewed the finding and the related recommendations made in regard to AG Report # 2014-005.

To remediate the finding, the NSRC will expand the current utilization of the State of Florida People First system to include more granular employee time reporting. The NSRC will begin using charge code objects inherent in People First for employees to allocate time spent on work activities. Charge code objects will be assigned at a level necessary to support cost allocation requirements.

For internal reporting purposes, the NSRC has developed a database to house data extracted from People First which will capture employee activity, hours worked, and the associated salary including benefit costs for cost allocation purposes.

Implementation is scheduled to be complete by October 1, 2014.

Thank you for your continued cooperation. If you have any questions or require any additional information, please advise.

Sincerely,

A handwritten signature in black ink, appearing to read "Curtis R. Unruh", is written over a light blue horizontal line.

Curtis R. Unruh, MPA, PMP
Executive Director,
Northwood Shared Resource Center

CC:

Jason Allison, IT Policy Coordinator, Executive Office of the Governor
Walter Sachs, Inspector General, Department of Management Services

1940 North Monroe Street, Suite 80 Tallahassee, Florida 32399

Mission: To provide customers with consistent and secure computing power, expert support, creative technology solutions, and continuity of service.

EXHIBIT B (CONTINUED)
MANAGEMENT'S RESPONSES



State of Florida
Southwood Shared Resource Center
2585 Shumard Oak Boulevard
Tallahassee, Florida 32399-0950
Phone: 850.413.9300
Fax: 850.921.8343
<http://ssrc.myflorida.com>

Governor
Rick Scott

Executive Director
Tony Powell

July 2, 2014

Mr. David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

Dear Mr. Martin:

Pursuant to Section 11.45(4)(d), Florida Statutes, this is our response to your report, *Audit of Cost Allocation Processes at Primary Data Centers*. Our response corresponds with the order of your preliminary and tentative findings and recommendations.

Finding No. 1 – Documentation and Allocation of Personnel Costs

The NSRC and SSRC personnel costs used in the calculation of customer account adjustments based on total actual costs were not always based on actual activity.

Recommendation

We again recommend that allocations of salaries and benefits used in the calculations of total actual costs be supported by personnel activity reports or equivalent documentation that reflect actual data center employee activity.

Response

The SSRC concurs with the recommendation. In January 2014, SSRC employees began using charge codes in the State's payroll system (PeopleFirst) to capture work activity. This will allow the SSRC to support the employee account activity for the purposes of allocating salary and benefits costs equitably during the true-up process.

If you need additional information concerning this matter you may contact me at 717-9372.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason M. Allison".

Jason Allison, IT Policy Coordinator, Executive Office of the Governor