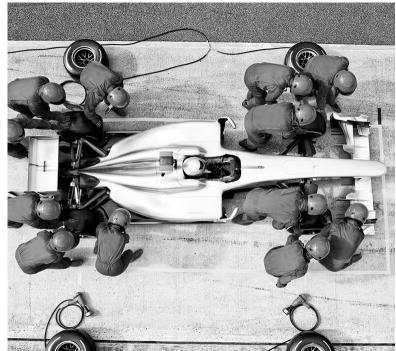# Organizational Effectiveness

A framework for finance teams to assess processes and effectively and sustainably achieve objectives

PRESENTED BY

Nick Stone, CPA, CISA
Partner, Risk Advisory Services

Cherry Bekaert LLP
CPAs & Advisors

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Webinar Administration

Quick house keeping ahead of today's session:

- ❖ Mute your line
- ❖ Use the Chat feature to ask questions
- ❖ I may ask you to raise your Hand periodically
- ❖ Files from session are located in Chat
- ❖ CPE required polling questions to be answered (5 total)
- ❖ ~ 60 minutes today depending on level of interaction
- ❖ Survey will be sent out afterwards

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1100+
Associates Firmwide

140+
Partners
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70 Years in Business

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2013
$125.9M
2008
$84.6M
2018
$200M

$200M+
Annual Revenue

9 States
& Washington, D.C.

Serving Clients
Across the U.S. &
Internationally

Founding Member of Baker Tilly International
The **8th Largest** **Accountancy and**
Business Advisory **Network** in the World
Represented by **796 Offices** in **147 Countries**
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33,600 Staff Worldwide

About Cherry Bekaert

Local Focus & Expertise

▸ Risk Advisory practice based in Raleigh ♦ Regional offices

▸ National reach ♦ Local attention

▸ Mid-market & public sector focus

▸ Big 4 experience, local firm feel

▸ Values forward ♦ People centered

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CB Risk Advisory

We help organizations leverage their system of internal control to create & protect value, power performance and build resilience

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Learning Objectives

1. Learn an organizational effectiveness framework focused on process assessment and improvement
2. Define organizational effectiveness
3. Step through 6 Dimensions of organizational effectiveness
4. Define process improvement methodology (6 Sigma DMAIC)
5. Illustrate tools including staffing benchmark & process diagnostic
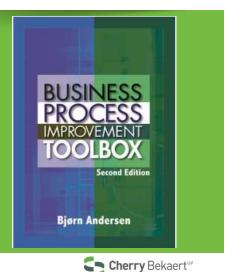6. Identify finance optimization technologies that modernize the function

LLP

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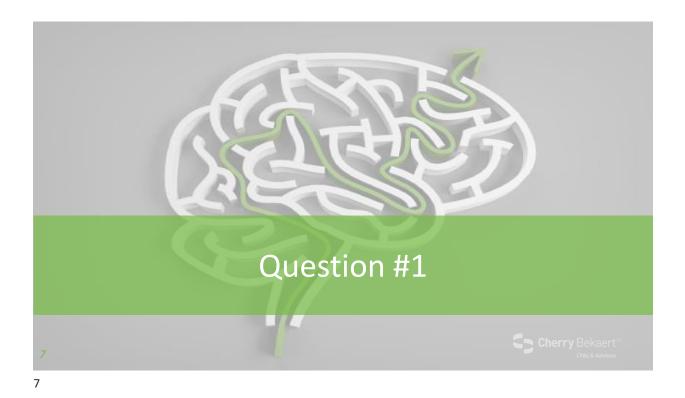
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Learning Resources

Process Assessment Toolkit

Six Sigma BOK (iassc.org)

ISO 13053-1:2011

Gartner Financial Close Quadrant

BUSINESS PROCESS IMPROVEMENT TOOLBOX

Second Edition

Bjørn Andersen

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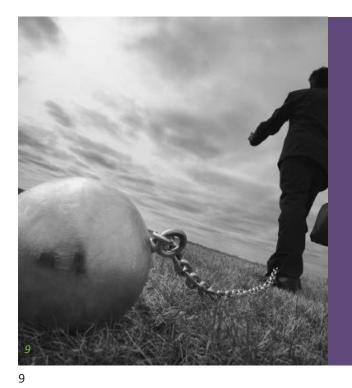
6

Question #1

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Government Finance Survey

Focus: Municipalities, State Departments & Agencies

Size: 50 finance teams

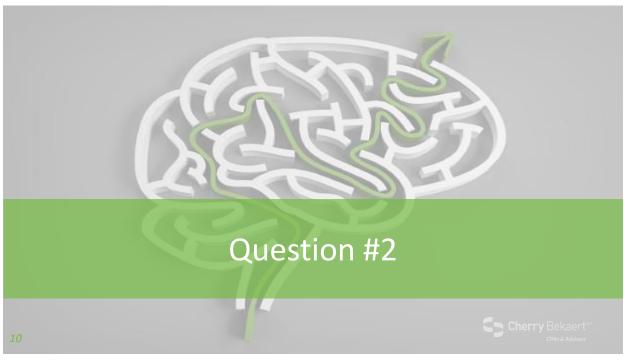**Topic:** Finance team size, structure, and pain points

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Common Challenges

Survey Responses from Government Finance Teams

▸ Staffing levels
▸ Recruitment & retention
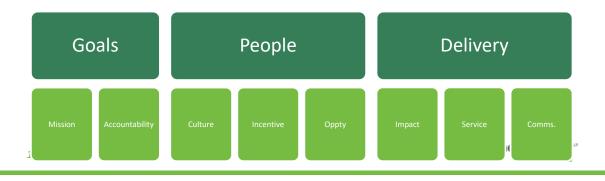▸ Manual transaction processing
▸ Reporting obligations
▸ IT support

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Question #2

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Organizational Effectiveness

Part 1: Describe an organizational effectiveness framework for finance teams to assess processes in order to effectively and sustainably achieve objectives

- Communication
- Accountability
- Leadership
- Delivery
- People
- Measurement

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Organizational Effectiveness

Organizational effectiveness is the concept of how well an organization achieves its objectives in the context of limited resources and competing priorities

Goals		People			Delivery		
Mission	Accountability	Culture	Incentive	Oppty	Impact	Service	Comms.

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Process Improvement

Continuous efforts to achieve stable and predictable process results…

❖ using characteristics that can be defined, measured, analyzed, improved, and controlled

❖ achieving measurable and quantifiable results

❖ *as prioritized, communicated and supported by leadership*

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Our Perspective

❖ Org effectiveness requires a consistent framework of holistic criteria (6 Dimensions)

❖ Effectiveness can be achieved using Six Sigma based process improvement methodologies

❖ Improvement process must be practical and accessible, and applicable to financial teams

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6 Dimensions of Organizational Effectiveness

1. Leadership
2. Communication
3. Accountability
4. People
5. Delivery
6. Measurement

Communication

Measurement

Leadership

Accountability

People

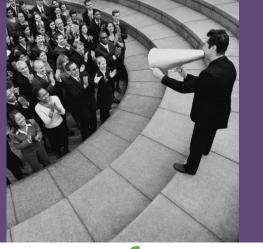Delivery

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1. Leadership

Define vision, strategy and expectations

Translate vision and values into objectives, accountability, actions and performance.

o Required first step
o Non-negotiable; critical to success (defines "effective")
o Top-down, tone at the top

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2. Communication

Disseminate objective, goals and priority

Define expected behaviors

Align of resources around goal

Establish accountability

Catalyze timely change management

Reinforce, react and reiterate
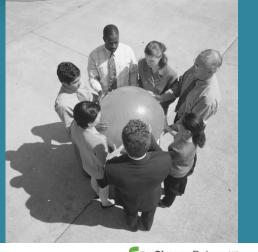
Frequent, consistent, targeted

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3. Accountability

Clarify ownership to enable discipline

Define performance expectations

Support predictability and trust

Set incentives and consequences

Enforced by org structure & reporting lines

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4. Performance

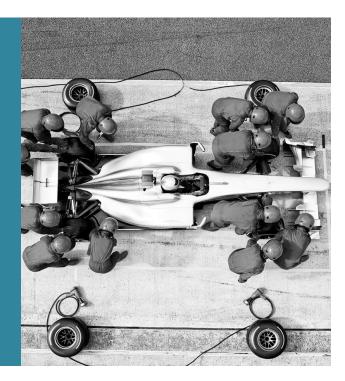## People Focused, Team Centered

- ❖ Staffing level assessment
- ❖ Attract, train, and retain
- ❖ Performance management
- ❖ Retention risk and morale
- ❖ Load balancing
- ❖ Org structure efficiency

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5. Delivery

Finance Service Delivery

- ▸ Delivery enabled by underlying processes and systems
- ▸ Requires activity-level understanding of processes
- ▸ Balance activity importance, risk, and level of effort
- ▸ Process diagnostic tool
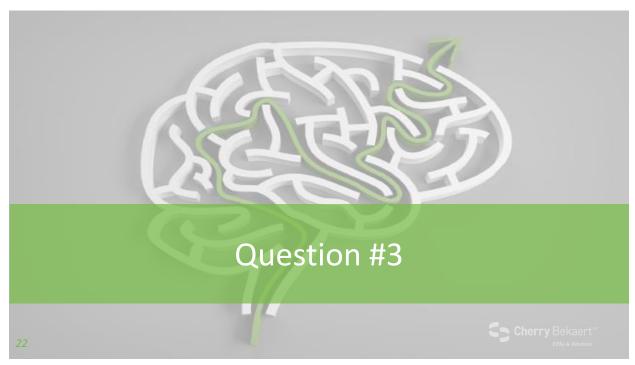
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6. Measurement

Data driven change & results

o KPIs & performance metrics
o Measure as-is process capability
o Improve capability and KPI
o Monitor for control over time
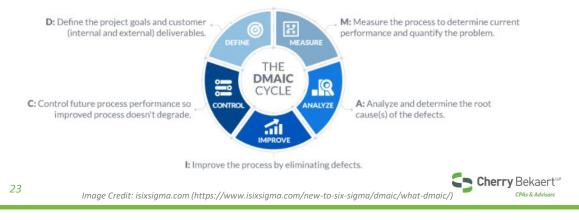o Data management & dashboard technologies
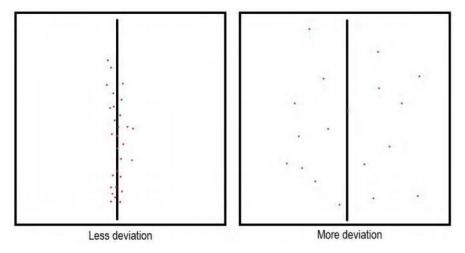
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Question #3

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Org Effectiveness Process

Organizational effectiveness can be achieved using
Six Sigma <u>based</u> process improvement methodologies

Image Credit: isixsigma.com (https://www.isixsigma.com/new-to-six-sigma/dmaic/what-dmaic/)

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6 Dimensions & DMAIC

	Six Sigma Step	Primary Org Effectiveness Dimension(s)
Define	Specify goals and customer deliverables (critical to quality, CTQ)	Leadership, Accountability, Communication
Measure	Determine current process capability and quantify problem	Measurement, People
Analyze	Assess process and determine root causes for defects	Delivery, People
Improve	Improve process to reduce defects and optimize metrics/CTQs	Delivery, People, Measurement
Control	Monitor process and control performance	Measurement, Delivery

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DMAIC: Minimize Variation

Less deviation　　　　　　　More deviation

25　　Image Credit: Six Sigma Council: @ https://www.sixsigmacouncil.org/wp-content/uploads/2018/08/Six-Sigma-A-Complete-Step-by-Step-Guide.pdf

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DMAIC: What is the goal or outcome?

$$y = f(x)$$

Y, the problem is a function of x, the cause(s)
or outcome or input (s)

26　　Image Credit: Six Sigma Council: @ https://www.sixsigmacouncil.org/wp-content/uploads/2018/08/Six-Sigma-A-Complete-Step-by-Step-Guide.pdf

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DMAIC: Define

DEFINE
- o Identify the problem
- o Define requirements
- o Set goals for success
- o Build team, define roles
- o Enable change management
- o Articulate risks

Common Tools
Critical to Quality (CTQ)
SIPOC
Process Boundaries
Customer Focus
Inputs & Suppliers
Drivers of Quality
Cost of Quality (Risk)

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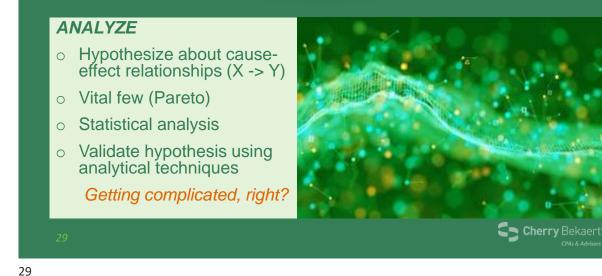CPAs & Advisors

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DMAIC: Measure

MEASURE
- o Use data to validate process assumptions (capability)
- o Gather data
- o Maybe revisit Define phase
- o Establish as-is capability
- o KPII, KRI, CoQ

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DMAIC: Analyze

ANALYZE

- o Hypothesize about cause-effect relationships (X -> Y)
- o Vital few (Pareto)
- o Statistical analysis
- o Validate hypothesis using analytical techniques

  Getting complicated, right?

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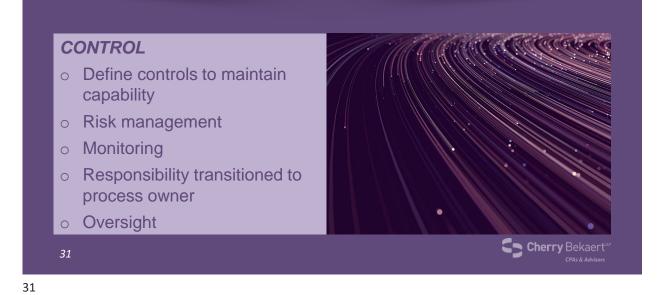*CPAs & Advisors*

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DMAIC: Improve

IMPROVE

- o Design and implement ideas to achieve goal (CTQs)
- o Use data to test solutions
- o Validate capability (KPIs)
- o Standardize processes (sustainability)

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DMAIC: Control

CONTROL

o Define controls to maintain capability

o Risk management

o Monitoring

o Responsibility transitioned to process owner

o Oversight

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A Pragmatic Approach

❖ DMAIC can be perceived as overly complex for finance and related business processes – scope beyond today's webinar

❖ A <u>simplified</u> DMAIC process improvement framework can be used to efficiently evaluate and analyze financial departments and business processes

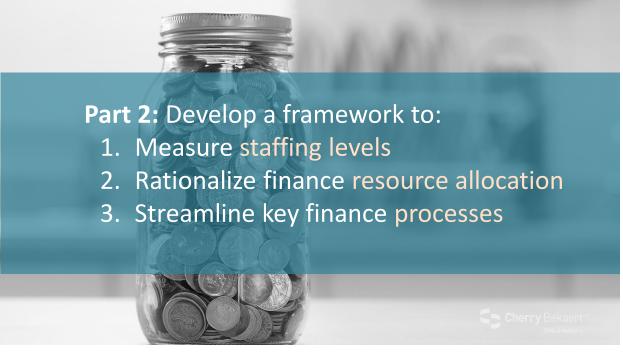❖ Let's explore a pragmatic methodology and a few supporting tools… a short-cut if you will…

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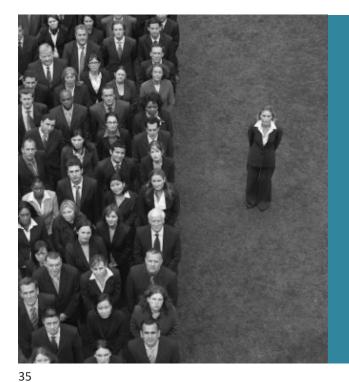Cherry Bekaert LLP
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Applications to Accounting & Finance

❖ Evaluate overall organizational structure, alignment and resource usage

❖ Level of effort analysis to optimize available resources

❖ Specific business process analysis and improvement (Ledger, AP, Payroll, Investment, Billing, etc.)

❖ Risk management and internal control rationalization

Let's explore one specific use case & some tool examples...

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Part 2: Develop a framework to:
1. Measure staffing levels
2. Rationalize finance resource allocation
3. Streamline key finance processes

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Step 1: Benchmark

Comparing Finance Team Size & Structure

▸ Define what finance means
▸ Normalize population by finance function
▸ Calculate adjusted FTE
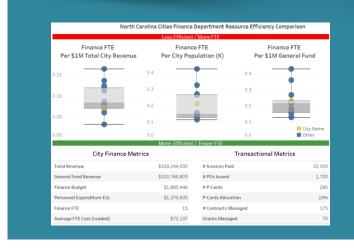▸ Select denominator

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Finance FTE Metrics

Approximate Load on Financial Services Organization

▸ FTE Per $1M Total Revenue
▸ FTE Per Operating Budget
▸ FTE Per $1M General Fund
▸ Others comps may be org specific

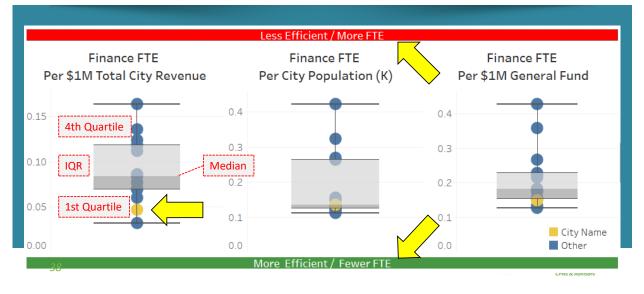Cherry Bekaert LLP
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Benchmark

Where Do You Stand?

▸ Compare FTE metrics using Box-Whisker Visualization

▸ Sensitivity analysis using What-Of scenarios

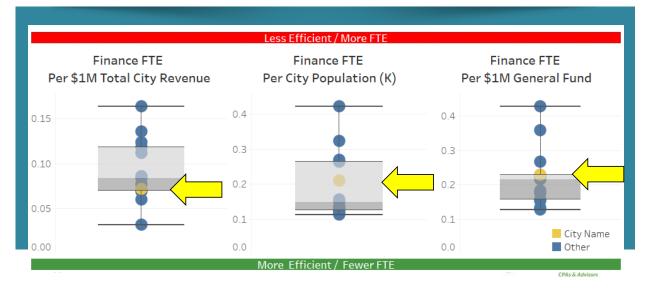▸ Reference finance transaction processing metrics
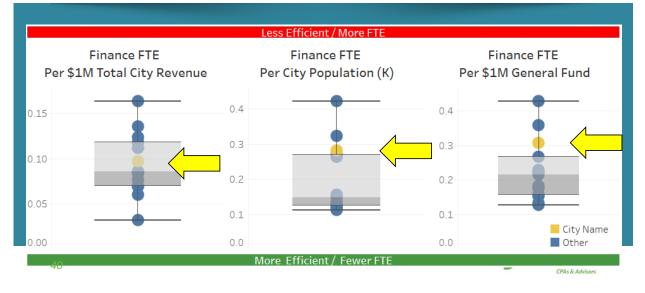
37

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Interpreting The Benchmark

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What If… We Add 1 FTE

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What If… We Add 2 FTE

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Other Metrics For Finance Functions

Procurement

- # Bids (Formal/Informal)
- # Contracts Processed
- # POs Issued
- P-Card Txns Volume
- P-Card Issuance %
- P-Card Rebate % of Total Spend
- P-Card Coding Corrections

Accounts Payable

- Invoices & Pmts. Processed Per FTE
- % Invoice Payments on PO
- % Voucher Payments
- # Physical Checks
- % Electronic Payments
- Early Payment Discounts Earned
- Invoice Holds # and $

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Additional Considerations

- Service Delivery Metrics
- Grants Managed # and $
- # Employees
- # Late Reporting (CAFR, Legislative, Grants, etc.)
- Period Close Duration
- Personnel Services Budget; Labor Cost Per FTE
- Internal Controls Findings (SD and MW)
- ERP System and available data

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So Now What?

Casting a Broader Net...

‣ Benchmark is a capacity indicator
‣ Where does the effort go?
‣ How are functions performing?
‣ Are resources aligned to priorities?
‣ DMAIC offers a compelling approach to these questions

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Question #4

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Step 2. Assess Org Structure

People Centered Approach
Before Process Analysis

▸ Structural efficiency
▸ Morale & employee attitudes
▸ Retention risk
▸ Matriculation path
▸ Compensation parity
▸ Load balance

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Team Restructure?

Effective, But Seldom Used

▸ Group related functions
  (Txn Processing, Close, Financing, etc.)
▸ Change assignments; fresh eyes
▸ Create space for project work
▸ Define succession path for mgrs.
▸ Increase Fin. Director strategic focus
▸ Performance management

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Step 3: Process Diagnostic

Develop a deeper understanding of your processes

- ▸ DMAIC short-cut (first pass)
- ▸ Walkthrough each function
- ▸ Identify key activities
- ▸ Characterize activities by effort, priority and risk
- ▸ Rationalize & redesign

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Steps in the Process Diagnostic

Activity Description	Type	Volume	Complexity	Judgement	Location	Decentralization	Personnel	Fraud	Risk Score
Employee Master Maintenance									
New hire setup	Proc	H	L	L	L	L	L	H	3.3
Termination	Proc	M	L	L	M	L	L	M	1.9
Retirement	Proc	L	M	L	L	L	L	L	1.3
Inactivation (Seasonal Employees)	Proc	M	L	L	M	L	L	L	1.6
Promotions and demotions	Proc	H	L	L	L	L	L	L	2.1
Probation maintenance	Proc	M	L	L	L	L	L	L	1.3
Department transfers	Proc	M	L	L	L	L	L	L	1.3
Status change (Part Time, Full Time)	Proc	L	L	L	L	L	L	L	1.0
Wage adjustment	Proc	M	M	L	L	L	L	H	2.7
In-class wage adjustment	Proc	L	M	L	L	L	L	H	2.4
Address change	Proc	H	L	L	L	L	L	L	2.1
Qualified benefit changes	Proc	M	L	L	L	L	L	L	1.3
Open enrollment benefit maintenance	Proc	H	L	L	L	L	L	L	2.1
Employee manager maintenance	Proc	M	L	L	L	L	L	L	1.3
JDE division maintenance	Proc	L	L	L	L	L	L	L	1.0
Proximity card provisioning	Proc	M	L	L	L	L	L	M	1.6
Proximity card replacement	Proc	L	L	L	L	L	L	L	1.0
Shared PTO management	Proc	L	L	L	L	L	L	M	1.3
Grade and level maintenance	Proc	H	L	L	L	L	L	H	3.3
Annual pay rate implementation	Proc	H	M	L	L	M	L	H	3.9

1. Agree on assessment criteria
2. Catalog process activities
3. Characterize activities against assessment criteria in workshop sessions
4. Analyze risks, resource alignment, and level of effort
5. Identify improvement opportunities and define management response

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Assessment Criteria

Measure effort, priority & risk

▸ Level of effort
▸ Priority (importance)
▸ Relevance (to Finance)
▸ Complexity
▸ Judgment
▸ Automation
▸ Risk of Error
▸ Fraud Risk

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Example Process Diagnostic

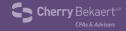| Function	Sub-Process	Transaction or Activity Description	Freq.	Level of Effort	Priority	Relevance	Complexity	Judgment	Automation	Risk of Error	Fraud Risk	Review	Ref. #
Procure-To-Pay	Governance	Maintain AP operating procedures, check lists, priorities and process documentation	Not Performed									▲	--
Procure-To-Pay	Vendor Maintenance	One Time Vendor setup (single use primarily for refunds)	As Needed	L	M	H	L	L	M	L	H	▲	AP-01
Procure-To-Pay	Vendor Maintenance	Voucher Vendor setup (AP initiated for voucher payment requests)	As Needed	L	M	H	L	L	M	L	H	▲	AP-01
Procure-To-Pay	Vendor Maintenance	PO Vendor setup	As Needed	L	M	H	L	L	M	L	H	▲	AP-01
Procure-To-Pay	Invoice Processing	Inbound invoices sent from vendors to AP and field departments	Daily	L	L	M	L	L	L	M	M	▲	AP-02
Procure-To-Pay	Invoice Processing	AP forwards all invoices received to related department for authorization in hard-copy	Daily	M	L	L	L	L	L	M	L	▲	AP-03
Procure-To-Pay	Invoice Processing	For PO related invoices, department provides PO# and returns hard-copy to AP.	Daily	L	M	H	L	L	L	M	L	✔	--
Procure-To-Pay	Invoice Processing	For Voucher invoices, departments create Voucher Request, authorizes Voucher Request, and returns hard-copy to AP.	Daily	L	M	H	L	L	L	M	M	▲	AP-03
Procure-To-Pay	Invoice Processing	Voucher Requests reviewed by AP Supervisor daily (coding)	Daily	M	M	M	L	L	L	M	L	✔	--
Procure-To-Pay	Invoice Processing	Invoices keyed into _____ by AP according to alpha-assignment	Daily	H	M	H	L	L	L	M	L	✔	--

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Diagnostic Results

Rationalize Current State & Identify Improvement Opptys

- ▸ Understand your processes
- ▸ Align effort with priority & risk
- ▸ Identify pain points
- ▸ Efficiency opportunities (FTE)
- ▸ Develop improvement plan
- ▸ Not DMAIC, but faster perspectives

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Function	Sub-Process	Transaction or Activity Description	Freq.	Level of Effort	Priority	Relevance	Complexity	Judgment	Automation	Risk of Error	Fraud Risk	Review	Ref. #
Procure-To-Pay	Governance	Maintain AP operating procedures, check lists, priorities and process documentation	Not Performed									▲	–
Procure-To-Pay	Vendor Maintenance	One Time Vendor setup (single use primarily for refunds)	As Needed	L	M	H	L	L	M	L	H	▲	AP-01
Procure-To-Pay	Vendor Maintenance	Voucher Vendor setup (AP initiated for voucher payment requests)	As Needed	L	M	H	L	L	M	L	H	▲	AP-01
Procure-To-Pay	Vendor Maintenance	PO Vendor setup (initiated via CHP self-service)	As Needed	L	M	H	L	L	M	L	H	▲	AP-01
Procure-To-Pay	Invoice Processing	Inbound invoices sent from vendors to AP and field departments	Daily	L	L	M	L	L	L	M	M	▲	AP-02
Procure-To-Pay	Invoice Processing	AP forwards all invoices received to related department for authorization in hard-copy	Daily	M	L	L	L	L	L	M	L	▲	AP-03
Procure-To-Pay	Invoice Processing	For PO related invoices, department provides PO# and returns hard-copy to AP.	Daily	L	M	H	L	L	L	M	L	✔	–
Procure-To-Pay	Invoice Processing	For Voucher invoices, departments create Voucher Request, authorizes Voucher Request, and returns hard-copy to AP.	Daily	L	M	H	L	L	L	M	M	▲	AP-03
Procure-To-Pay	Invoice Processing	Voucher Requests reviewed by AP Supervisor daily (coding)	Daily	M	M	M	L	L	L	M	L	✔	–
Procure-To-Pay	Invoice Processing	Invoices keyed into Lawson by AP according to alpha-assignment	Daily	H	M	H	L	L	L	M	L	✔	–
Procure-To-Pay	Invoice Processing	Reviewed vouchers keyed into Lawson by AP according to alpha-assignment	Daily	H	M	H	L	L	L	M	M	✔	–
Procure-To-Pay	Invoice Processing	Hard-copy invoice and voucher documentation retained for 3 years	Daily	L	L	M	L	L	L	L	L	✔	–
Procure-To-Pay	Payment Processing	AP Supervisor approves (through ap126) all vouchers entered by AP staff	Daily	M	L	M	L	L	M	M	M	▲	AP-04
Procure-To-Pay	Payment Processing	AP Supervisor approves all invoices entered by Hi-Tran staff and Fleets staff	Daily	L	L	L	L	L	M	M	M	▲	AP-04
Procure-To-Pay	Payment Processing	AP Supervisor releases all vouchers and invoices in Lawson for payment	Daily	M	H	H	L	L	L	L	M	✔	–
Procure-To-Pay	Payment Processing	All invoices entered by Hi-Tran staff and Fleets staff require individual release and approval from email notification and in basket approval to ensure proper budgetary department approval.	Daily	L	L	M	L	L	L	L	L	▲	AP-04
Procure-To-Pay	Payment Processing	Run ap520 for payroll disbursements to interface into ap150 disbursement report.	Bi-weekly	L	H	M	L	L	H	L	L	✔	–
Procure-To-Pay	Payment Processing	Process invoices for payment by running ap150 in non-update mode.	Weekly	L	H	H	L	L	H	L	L	✔	–
Procure-To-Pay	Payment Processing	Reconcile cash distribution report to every hard-copy voucher and invoice packets for completeness and accuracy	Weekly	H	M	M	L	L	L	M	M	▲	AP-05
Procure-To-Pay	Payment Processing	Correct released but not posted invoices	Weekly	L	H	H	L	L	M	L	L	✔	–
Procure-To-Pay	Payment Processing	Change payment schedule	Weekly	L	H	H	L	L	M	L	L	✔	–
Procure-To-Pay	Payment Processing	Cancel invoice/voucher payment	Weekly	L	H	H	L	L	M	L	L	✔	–
Procure-To-Pay	Payment Processing	Resolve incorrect receiving for PO receipts	Weekly	L	H	M	L	L	M	L	L	✔	–
Procure-To-Pay	Payment Processing	After AP staff review, approve any open invoices not approved when released. (ap92)	Weekly	L	H	H	L	L	M	L	L	✔	–
Procure-To-Pay	Payment Processing	Re-run invoice Processing using ap150 (update mode)	Weekly	L	M	M	L	L	M	L	L	✔	–
Procure-To-Pay	Payment Processing	Print checks (ap155) - All checks printed hard- copy	Weekly	M	M	M	L	L	M	L	L	✔	–
Procure-To-Pay	Payment Processing	AP staff stuffs checks in envelopes for mailing	Weekly	M	L	L	L	L	L	M	M	▲	AP-06
Procure-To-Pay	Payment Processing	Mail department seals envelopes, applies postage, and mails checks	Weekly	L	L	L	L	L	L	M	L	✔	–
Procure-To-Pay	Payment Processing	Run check register (ap265)	Weekly	L	H	H	L	L	H	L	L	✔	–
Procure-To-Pay	Payment Processing	Run payment processing (ap170) and Paid Invoice Activity jobs (ap178)	Weekly	L	H	H	L	L	H	L	L	✔	–
Procure-To-Pay	Payment Processing	Generate positive pay file (zb901)	Weekly	L	H	H	L	L	M	L	M	✔	–
Procure-To-Pay	Payment Processing	Reconcile check register to positive pay file	Weekly	L	H	H	L	L	M	L	L	✔	–
Procure-To-Pay	Payment Processing	Load positive pay file to bank	Weekly	L	H	H	L	L	M	L	L	✔	–
Procure-To-Pay	Payment Processing	Reconcile positive pay confirmation to check register	Weekly	L	H	H	L	L	L	L	L	✔	–
Procure-To-Pay	Payment Processing	Void, reinstate and cancel checks (Lawson)	Weekly	L	H	H	L	L	M	L	L	✔	–
Procure-To-Pay	Payment Processing	Void checks in BOA Cashpro for reissuance or stop payment.	Weekly	L	H	H	L	L	M	L	L	✔	–
Procure-To-Pay	Payment Processing	Approve processing of emergency checks outside of weekly	Weekly	L	H	M	L	L	M	L	L	✔	–

Typical Findings

Manual processes (failure to automate)

System interface issues

Staffing issues (capacity, retention, training)

Lack of electronic processing

Cumbersome reporting requirements

Outdated toolsets

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Process Diagnostic Outcomes

Understanding
of key business processes and systems

Measurement
of subjective as-is process capability
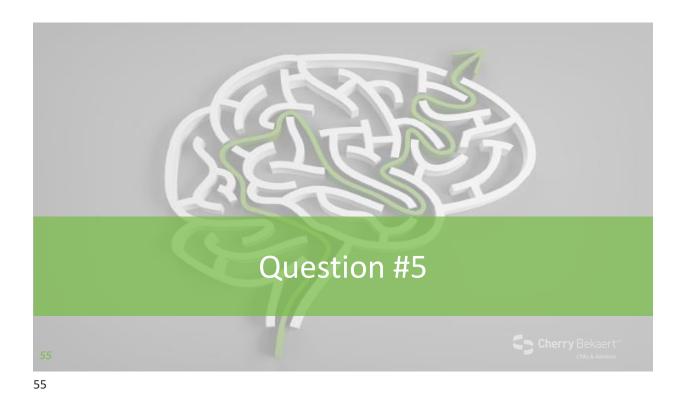
Assessment
of risks, issues & improvement opportunities

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Next Steps

▸ Our short-cut approach takes your through Define, Measure, and Analyze

▸ Next steps focus on implementing selected improvement opportunities and re-measuring process capability

▸ Control techniques are then used to stabilize, monitor and maintain process capability

▸ But we are out of time….

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Question #5

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Tools For Process Improvement

Financial Close

- Blackline
- Adra (Trintech)
- Cadency (Trintech)

Analysis, Monitoring & Control

- Tableau / PowerBI
- Alteryx
- FiveTran
- Boomi

Process Automation & Workflow

- UiPath
- Automation Anywhere
- Blue Prism
- Nintex
- MS SharePoint
- MS Power Automate
- KissFlow
- Appian
- DocuSign

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Recap

Themes Underlying Successful Org Effectiveness Projects

▸ Incorporate the 6 Dimensions

▸ Follow DMAIC principles but don't get stuck

▸ Accelerate perspectives using process diagnostics

▸ Benchmark staffing to baseline productivity metrics

▸ Investigate progressive toolsets available on the market

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Questions

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