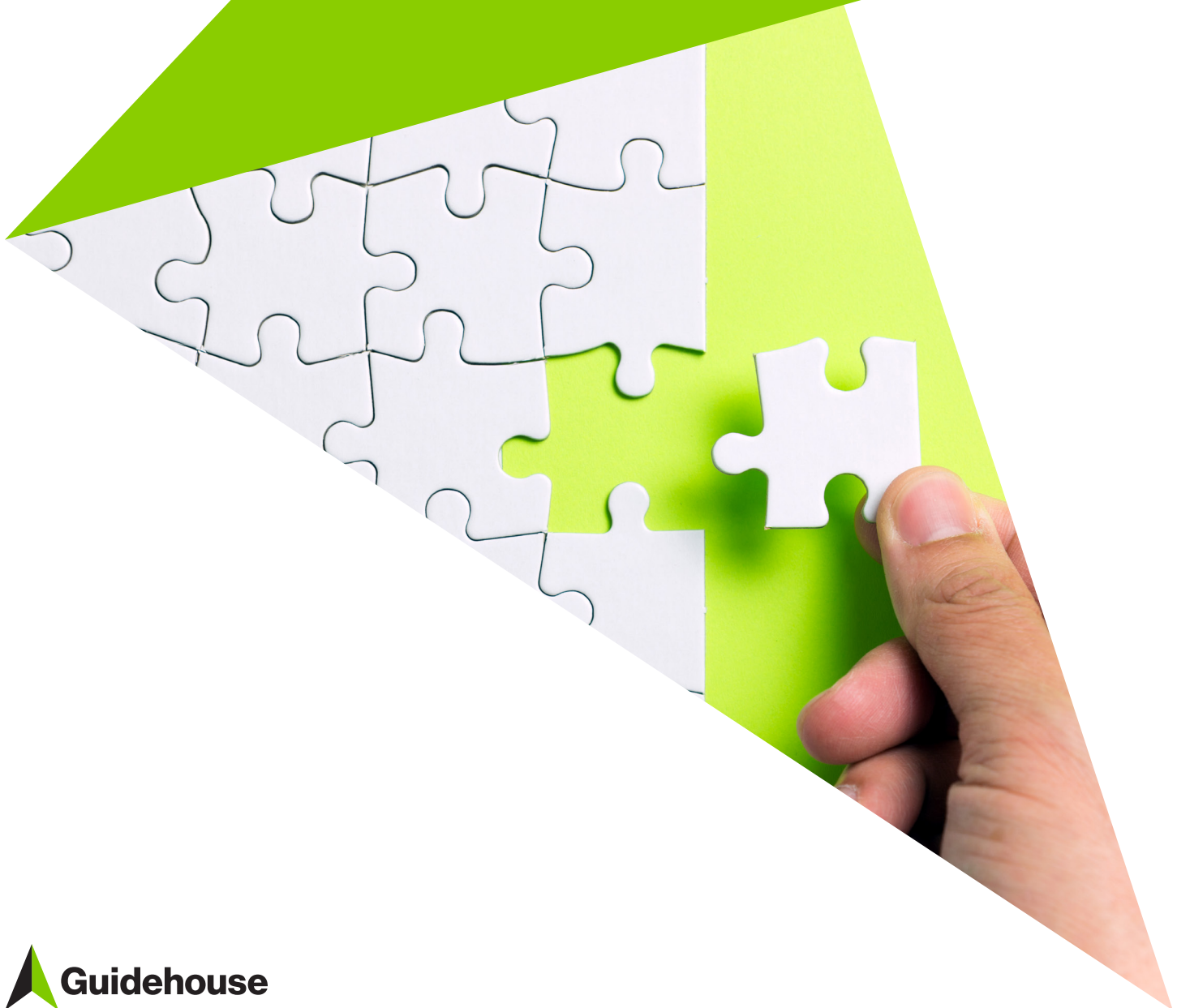


Shared Services

Addressing risks and achieving intended outcomes

Federal agencies are challenged with cost effective system implementations and shared service migrations that are expected to efficiently deliver strategic and tactical benefits without compromising the integrity of the existing environment or violating compliance requirements. Successful delivery of shared services can significantly impact an organization's efficiency and reputation. With such high risks, management can benefit from gaining comfort that their implementations will achieve their intended results. Guidehouse can help you manage these risks and deliver a successful project.



Do you have confidence that your system (shared service) implementation will be completed on-time, on budget and to specifications?

Have you identified how you can enhance and maintain your control environment during system (shared services) implementations to more effectively meet your regulatory and financial reporting requirements?

Are you confident that mission benefits will be appropriately identified and realized?

How Guidehouse Can Help

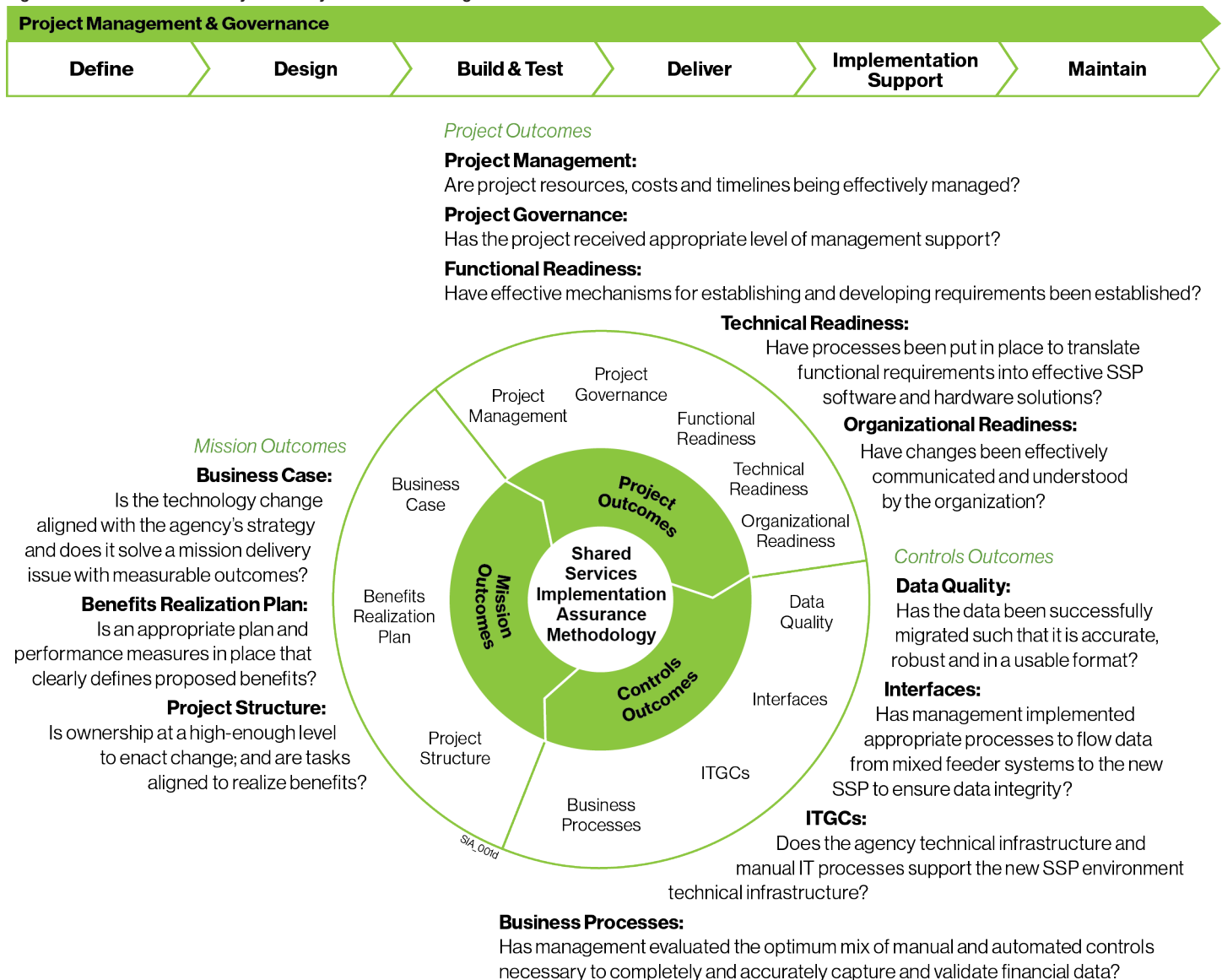
The success, durability, reputation and value of a federal agency can be positively influenced by the consistent achievement of shared service objectives and outcomes. In an environment where accountability for success is heightened, requirements are more complex and regulatory pressures—such as compliance and security—are escalating, achieving system implementation outcomes and satisfying stakeholders has become critically important and challenging. Guidehouse can help achieve these objectives by providing:

- A unique and independent perspective on relevant risks at each phase in your shared service migration efforts, presenting a clear view of the road blocks that could potentially prevent you from achieving project success
- Continuous feedback to project sponsors and project managers enabling them to proactively identify and address potential shared service adoption risks before they significantly impact the agency
- Independent comfort that your desired outcomes will be achieved and stakeholders will be satisfied

The level of comfort provided can be tailored to an agency's unique requirements, but may cover comfort over the achievement of the project, controls and mission outcomes of your system (shared service) implementation.

Guidehouse, following our recent merger with Navigant, is exceptionally qualified to address the unique challenges facing federal agencies, and to guide and implement innovative strategies that produce intended outcomes. We continue to deliver bold innovative management, technology, and risk consulting to our government clients. For more information on our approach to shared services, please contact us.

Figure 2: Common Guidance for Cybersecurity and Financial Management



Your challenges

Delivery of a successful project requires that expectations of all stakeholders be met and numerous outcomes be achieved, including:

- Project Outcomes: will the project be completed on-time, on budget and to specification?
- Controls Outcomes: will the responsibilities and roles of controls satisfy financial reporting, operational, and regulatory requirements in an efficient and effective manner?
- Mission Outcomes: have expected delivery benefits beyond cost been clearly defined and communicated?

Our capabilities

Through an Implementation Assurance approach, the nature, timing and extent of reviews will be tailored to meet the unique risks of the project and may include one or more of the following types of reviews:

- Project Risk Assessment: completion of a risk assessment at any phase of the project to identify key project risks and areas for management focus;
- Pre-Implementation Review: the review of your resources, project plans, timelines, controls design and implementation plans, and data conversion techniques prior to the implementation activities to provide comfort around the project prior to commencement;
- Go-Live Assessment: the performance of a health check, pre go-live, to determine whether project plans, testing and other key implementation project activities have been successfully completed prior to cutting over to the new system;
- Post-Implementation Review: review and verification that the planned outcomes defined in the earlier stages of the project are in place and operating, and that intended benefits have been realized.

Our expertise

At Guidehouse, our wide range of expertise allows us to navigate our clients toward success by providing:

- Federal Audit and Financial Management Industry Experience: the ability to provide diverse experience across a number of capabilities, with people who have the right mix of project, process, controls, and business knowledge;
- Technology Experience: a deep knowledge of industry specific Enterprise Resource Planning (ERPs), Shared Services Provider (SSP), applications and other technology platforms utilized by our client base in both the public and private sectors;
- Project Implementation Experience: the ability to provide proven knowledge of system implementation controls, project, and business outcomes, while also providing knowledge of issues typically encountered, and having insight in to practical solutions to help resolve them;
- Proven Methodologies and Tools: the capability to utilize a proven shared services methodology to identify, plan and execute procedures that provide the appropriate level of comfort to your implementation based on a solid understanding of your desired outcomes and inherent risks;
- Network and Coordination: a network of resources and knowledge that can be deployed, that clearly understand the federal SSP requirements, culture and business environment and can work together to identify the key risks related to a system implementation while providing sound guidance.

Shared Services Implementation Assurance (SIA) Services

A leading practice for shared services transitions includes defining the responsibilities and duties of stakeholders leading the implementation assurance process and the SSP software provider. A lesson learned is that a lack of adequate assurance activities, such as change management, business process design assessments, data quality reviews, and internal controls, increases the likelihood of misunderstandings and project failure. Leading practice governance models for an SSP implementation maintain a systems assurance function. This creates the necessary checks and balances throughout the project to maintain integrity in the process and allows for a more cost effective migration. Systems assurance remains a critical element of shared services implementation success.

The following are examples of typical types of activities that would be performed by the SIA team.

Control Outcomes

- Conduct internal control training for ITGCs and application controls specific to the agency
- Assess the internal control design and operating effectiveness of the mixed feeder systems
- Review the control design before the design is finalized
- Independent IV&V of test documentation for completeness of controls tested
- Document management's internal controls for use in current or future audits
- Post implementation control review and/or testing

Project Outcomes

- Review systems specs with a focus on key business processes and IT controls
- Assess data quality and cleanse data
- Assess data conversion results in support of current or future audits
- Post implementation assessment of IT, financial data, conversion results and support procedures

Business Outcomes

- Review business case assumptions
- Conduct business process improvements
- Collect benefit metrics

