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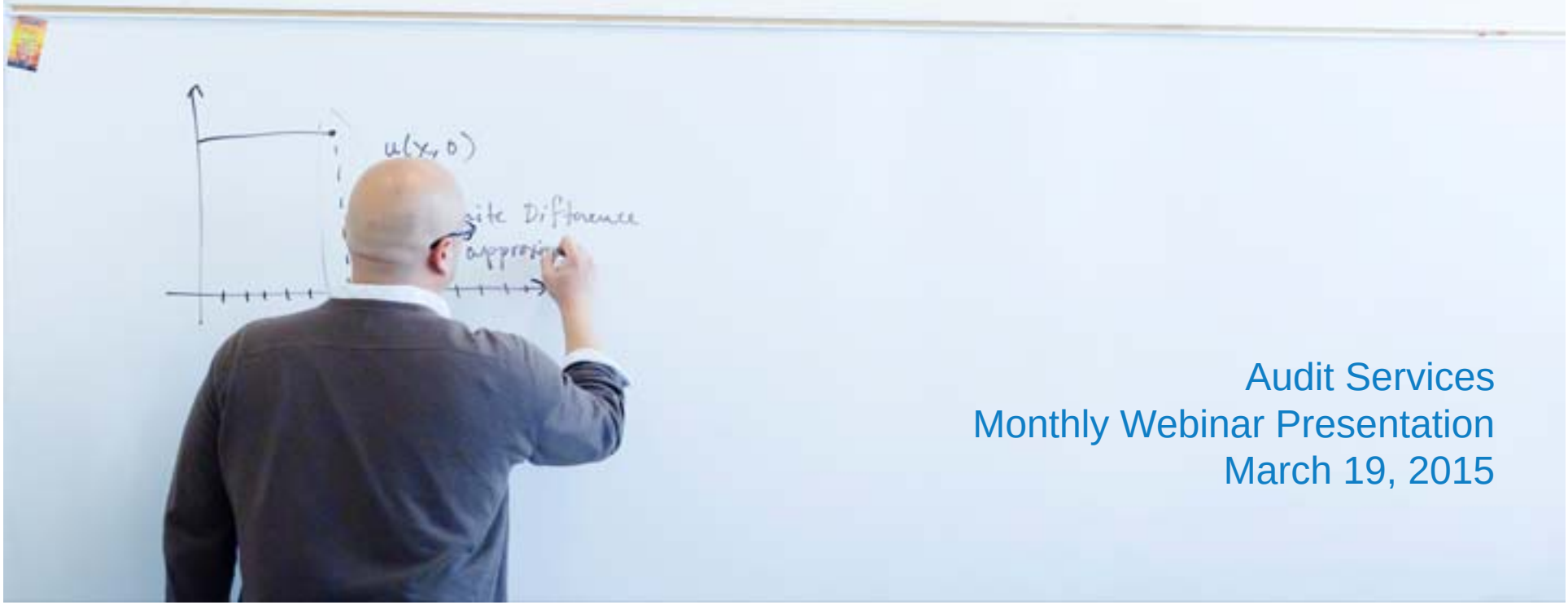
Auditing
Campus Shared Services



Audit Services
Monthly Webinar Presentation
March 19, 2015

Your Speakers

Wanda Lynn Riley

Chief Audit Executive, Audit and Advisory Services
UC Berkeley

Wanda Lynn Riley has over twenty-four years of experience in public accounting and college and university administration. She has first-hand experience in higher education from account analyses to general ledger overhaul; financial statement auditing and compilation, internal financial, operational, compliance, performance, and investigative audits; policy evaluations and proposals; and risk management. She started her career as an auditor with Deloitte & Touche LLP, served as associate controller at Tuskegee University, director of Risk Management and Audit Services at Boise State University, and director of Audit and Advisory Services at UC Santa Barbara. She has also been a presenter for the Western Association of College and University Business Officers (WACUBO) and on the faculty for WACUBO's Business Management Institute. She has her CFE and CCEP accreditations. She has a B.A. from Hampton University.

Jaime Jue

Associate Director, Audit and Advisory Services
UC Berkeley

Jaime Jue is the Associate Director in the Audit and Advisory Services group at UC Berkeley. Prior to UC Berkeley, he was a Director at KPMG LLP in their Advisory Services practice. He focused on providing Fraud Risk Management, Dispute Advisory, Internal Controls, Forensic Accounting, and Internal Investigation services for Fortune 500 companies in the financial services, healthcare, technology, and retail industries. While at KPMG, he served as a national instructor for client service staff on topics related to fraud risk management, forensic accounting, engagement risk management, and effective reporting writing, among others. He has a Ph.D. from UC Berkeley in economic history and international economics. He is a Certified Internal Auditor and Certified Fraud Examiner.

Today's Topics

- Why Shared Services?
- Genesis of Shared Services at Berkeley – Operational Excellence
- Experience of Other Universities – Harvard, Yale Michigan, and UT Austin
- How does it actually work?
- Auditing Shared Service Centers
  - Business Process Design
  - Enterprise Readiness Assessment

Learning Objectives

Understand:

- Potential benefits of implementing campus shared services
- Different approaches to campus shared services recently taken by Tier 1 research universities
- Key steps toward implementing shared services
- Separation of duties in end-to-end business processes between units, campus shared services, and central administrative units
- Auditing approaches for campus shared services
  - Business Process Design
  - Enterprise Readiness Assessment

Why Shared Services?

Why Shared Services?

- Serve as a catalyst for campus-wide improvements in service culture and performance management
- Provide professional development opportunities
- Generate significant savings that campus can redirect teaching, research, and public service missions
- Create best practices for service delivery and continuous improvement

Source: http://oe.berkeley.edu/campus-shared-services

Genesis of Shared Services at Berkeley – Operational Excellence

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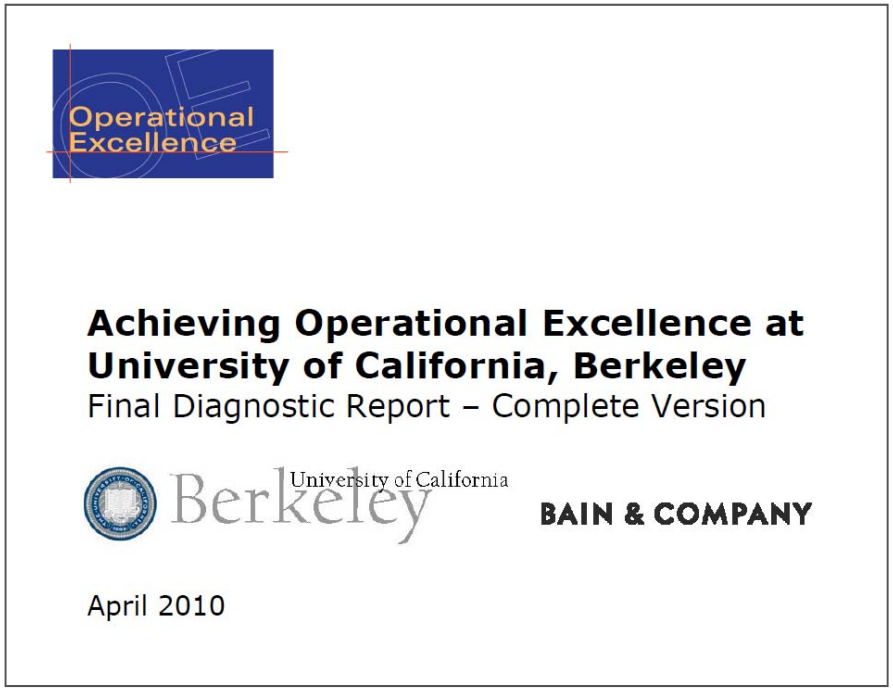
Bain & Company Review

The OE Program began in the fall of 2009 with a comprehensive diagnosis of the campus operational and financial environment led by a campus steering committee and facilitated by the outside consultancy Bain & Company.

Through this diagnosis, the committee identified several key areas that offer significant opportunities to improve UC Berkeley's operational effectiveness while reducing the costs of campus operations.

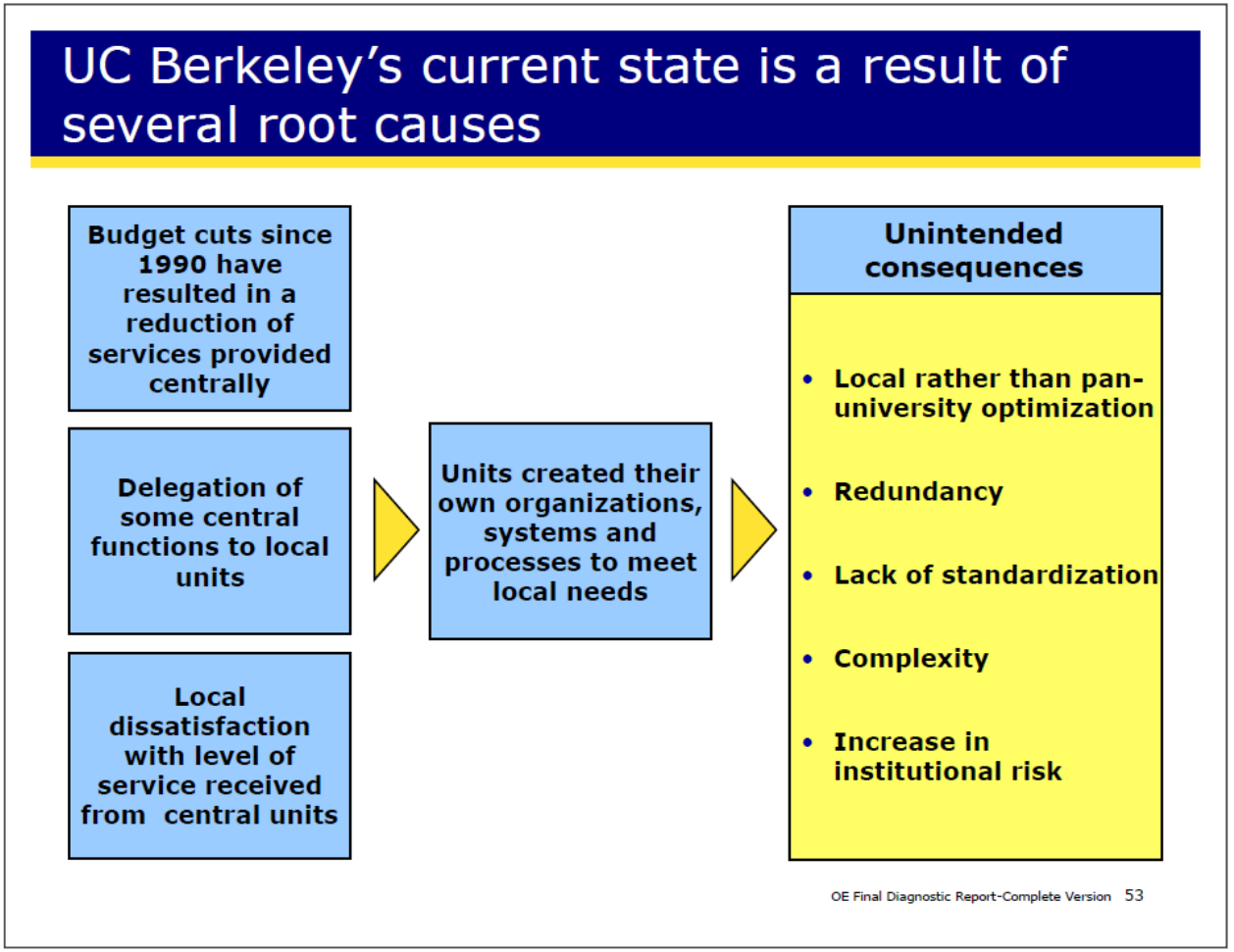
Taken together, the committee projected that UC Berkeley could potentially reduce its annual administrative expenses by $100 million; the Chancellor later chartered the effort with a goal of $75 million that leadership judged to be more achievable.



Source: http://oe.berkeley.edu/programs/oe-program

Bain & Company Review

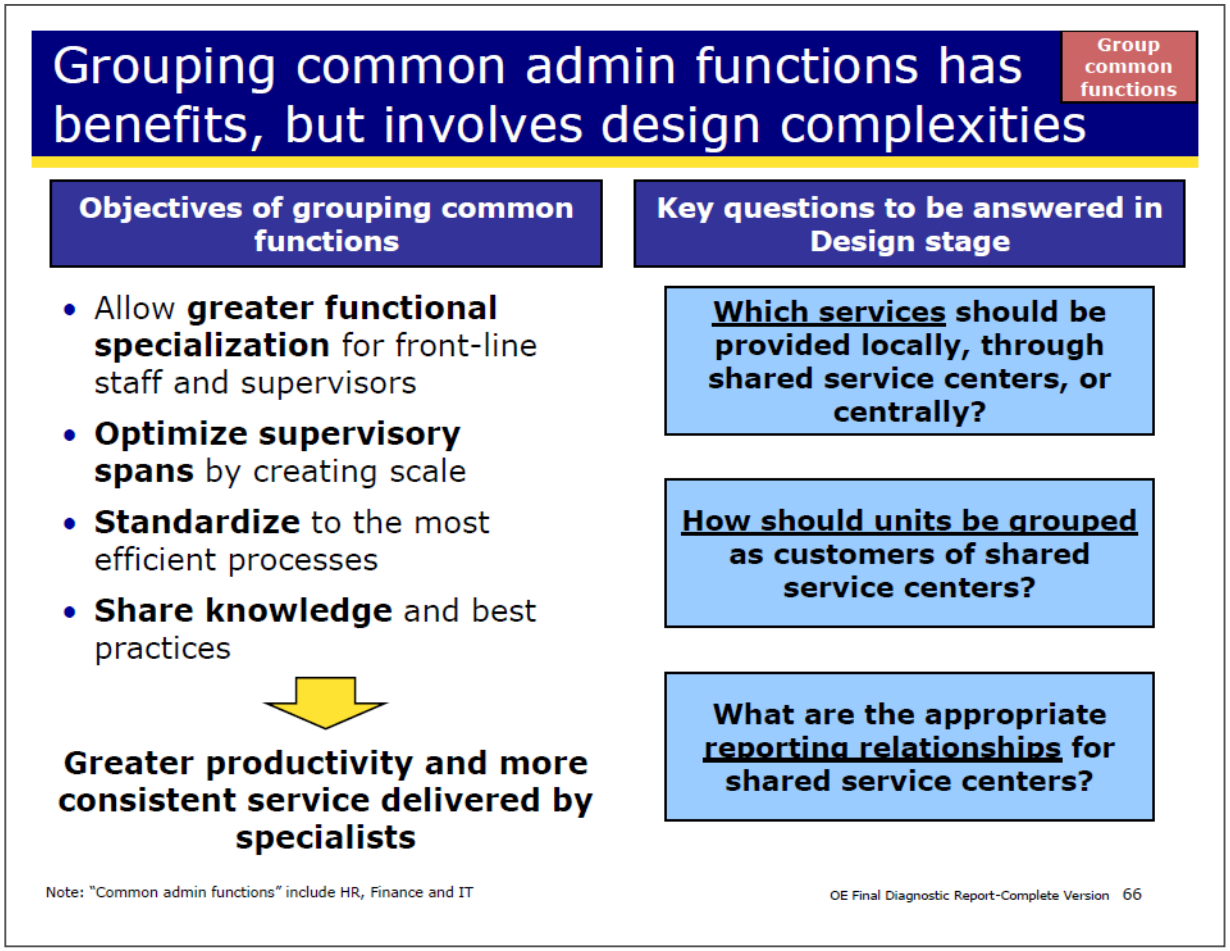
Root Causes



Source: Bain & Company, Achieving Operational Excellence at University of California, Berkeley: Final Diagnostic Report – Complete Version, April 2010, p. 53

Bain & Company Review

Design Considerations



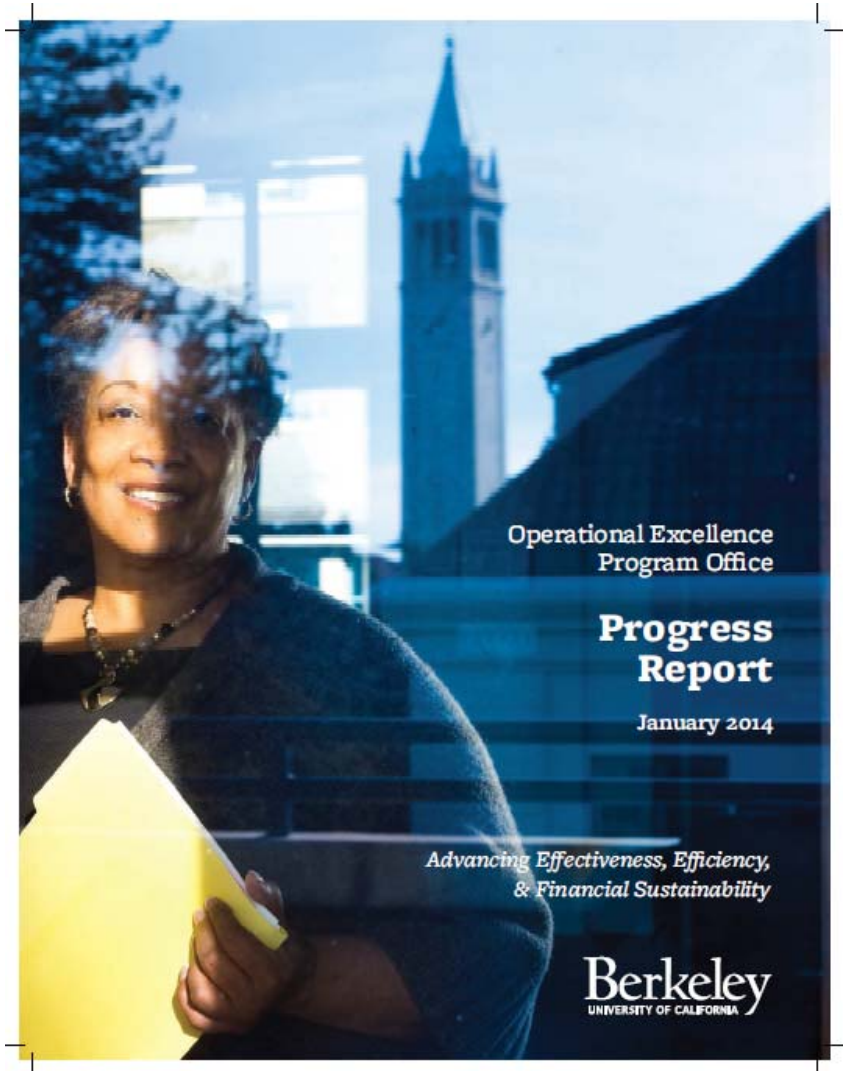
Source: Bain & Company, Achieving Operational Excellence at University of California, Berkeley: Final Diagnostic Report – Complete Version, April 2010, p. 66

Operational Excellence

The Operational Excellence (OE) Program is a multi-year, multi-project initiative that is building administrative excellence to support UC Berkeley's academic excellence. The OE Program consists of three phases--**Diagnostic, Design, and Implementation**--followed by a transition to operations.

By employing best practices in project management and other key disciplines and engaging leadership, faculty, staff, and students campus-wide, we are making excellent progress towards achieving our savings goals, building efficient and effective operations, and cultivating a culture of continuous improvement.

Source: http://oe.berkeley.edu/programs/oe-program



Experience of Other Universities – Harvard, Yale, Michigan, and UT Austin

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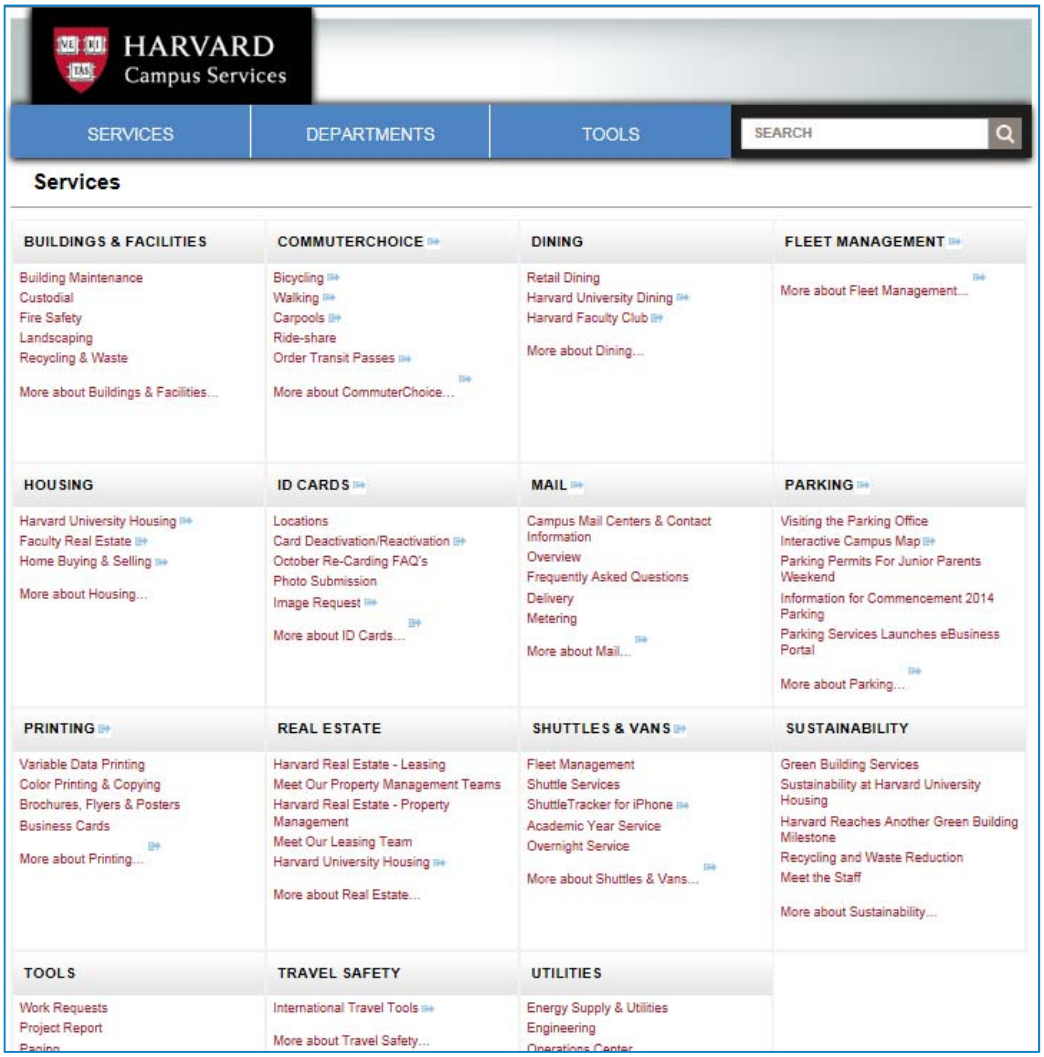
Shared Services at Harvard University

Source: http://campusservices.harvard.edu

Shared Services at Harvard University

- Building & Facilities
- CommuterChoice
- Dining
- Fleet Management
- Housing
- ID Cards
- Mail
- Parking
- Printing
- Real Estate
- Shuttles & Vans
- Sustainability
- Tools
- Travel Safety
- Utilities



Source: http://campusservices.harvard.edu

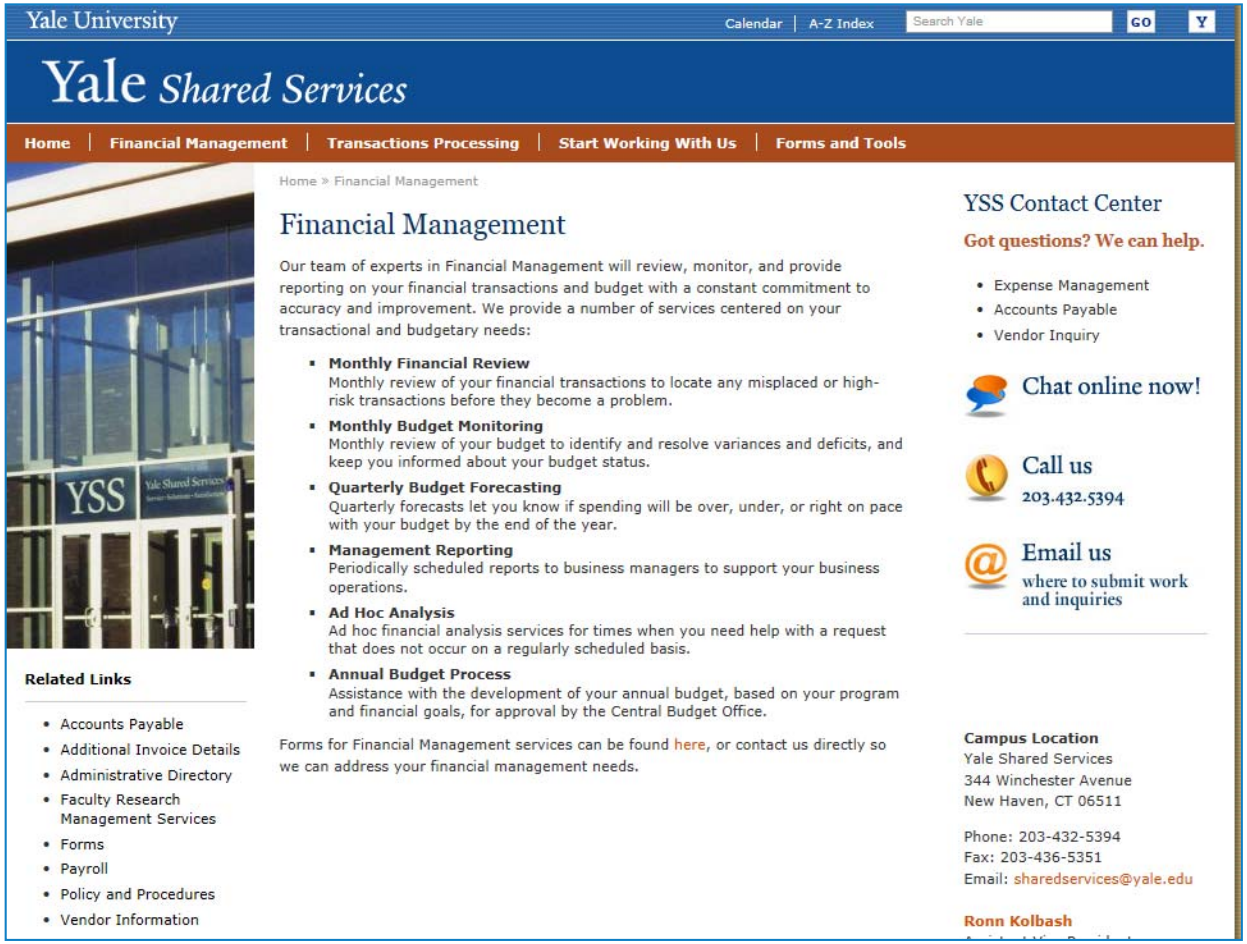
Shared Services at Yale University

Source: http://yss.yale.edu

Shared Services at Yale University

Financial Management

- Monthly Financial Review
- Monthly Budget Monitoring
- Quarterly Budget Forecasting
- Management Reporting
- Ad Hoc Analysis
- Annual Budget Process

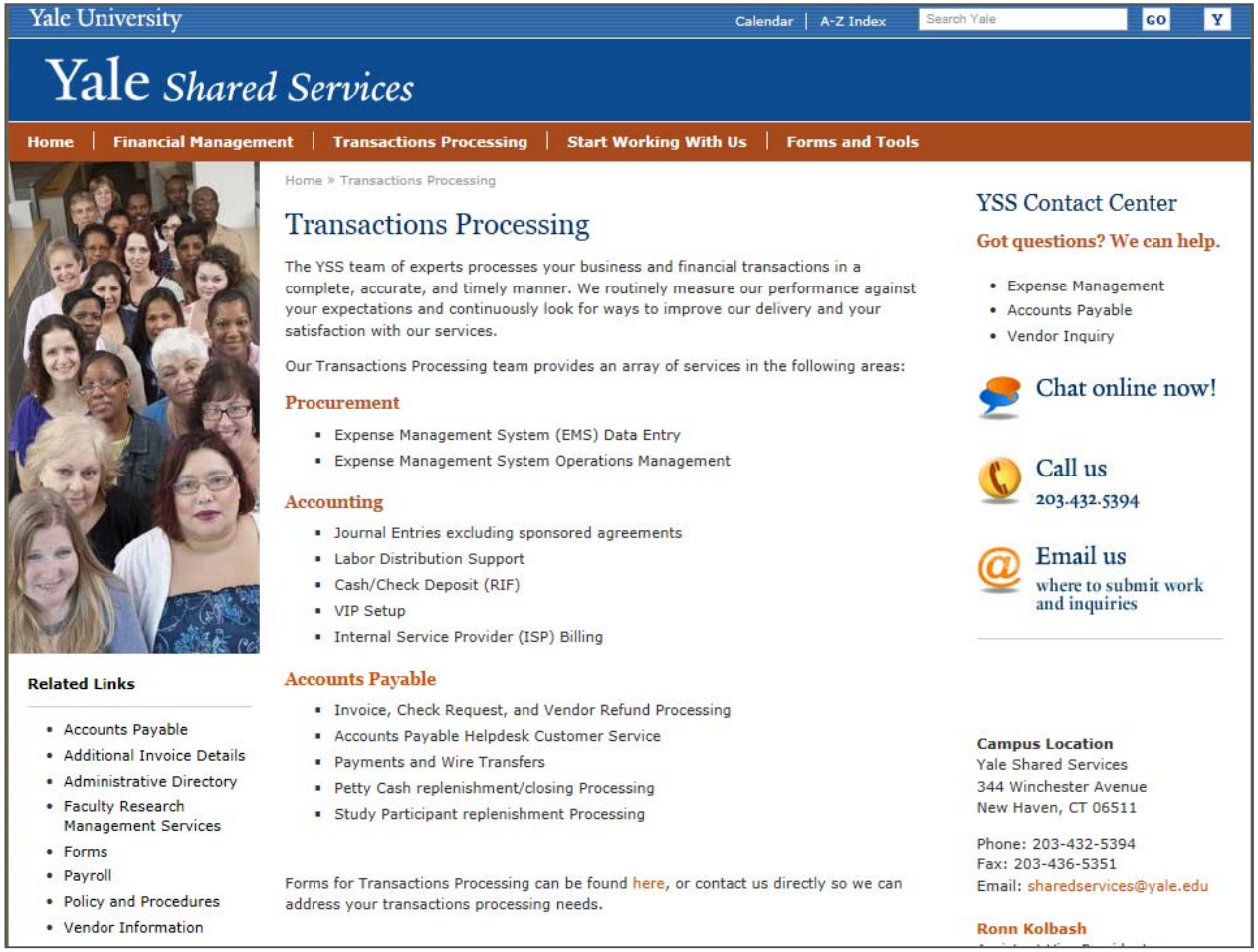


Source: http://yss.yale.edu

Shared Services at Yale University

Transactional Processing

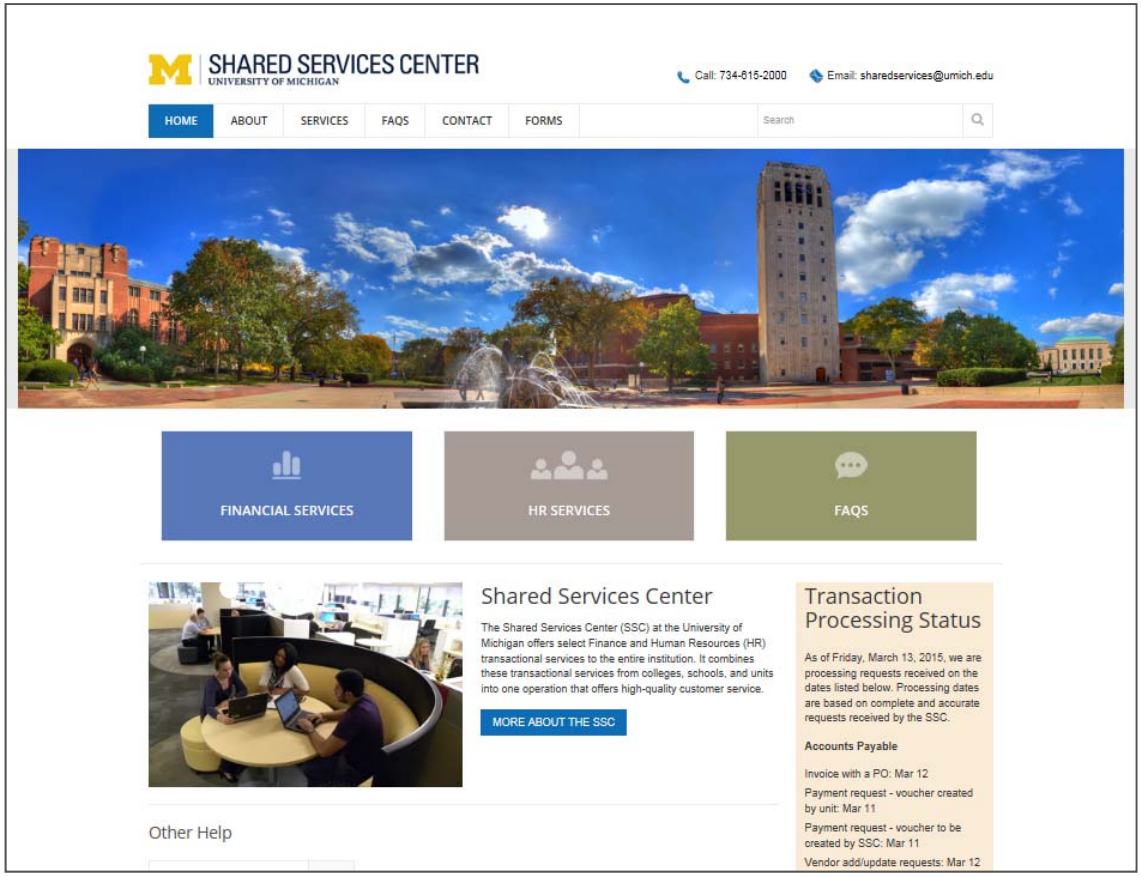
- Limited Procurement
- Limited Accounting
- Accounts Payable



Source: http://yss.yale.edu

Shared Services at the University of Michigan

- Financial Services
- HR Services

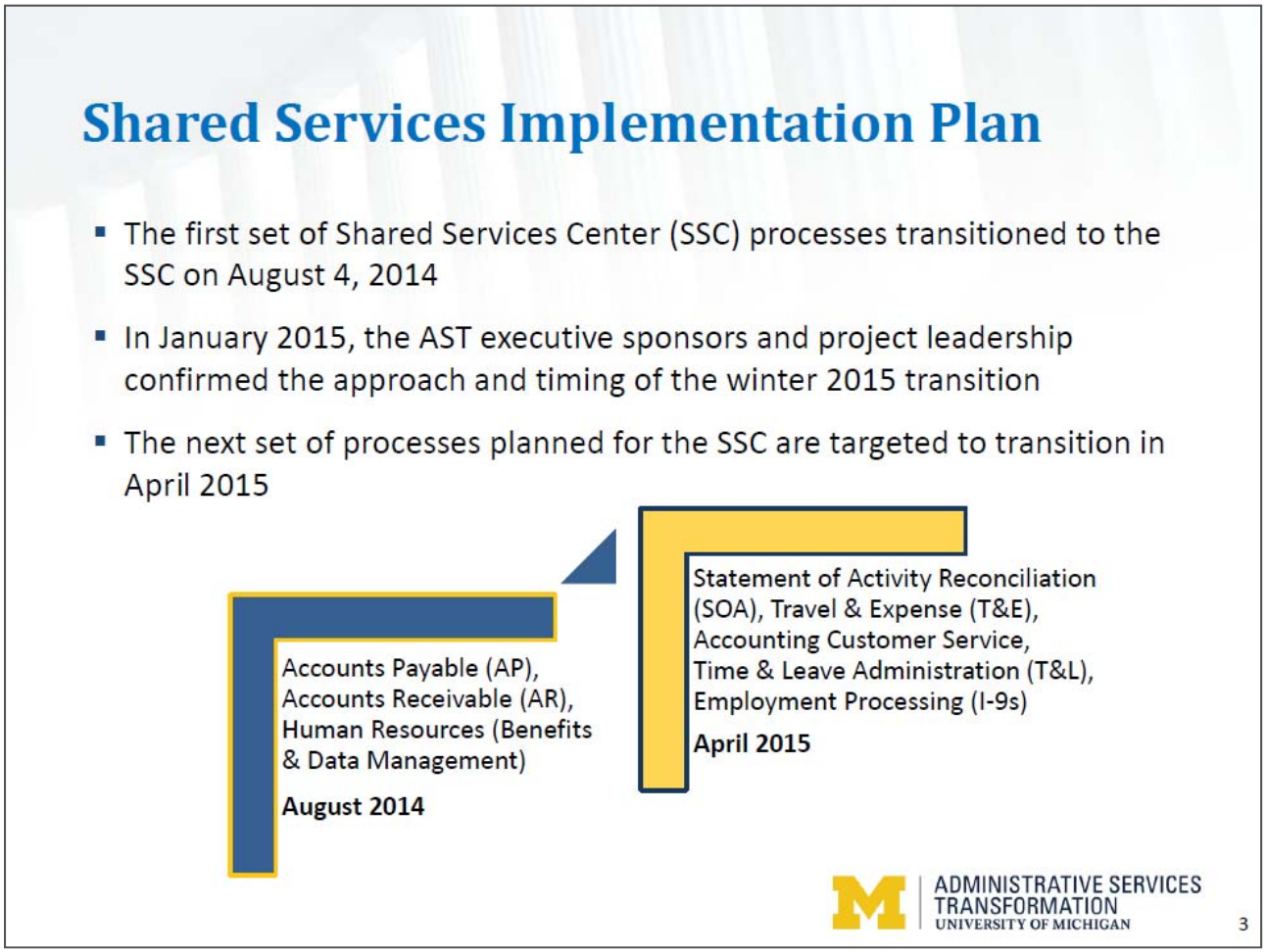


Source: http://ssc.umich.edu/

Shared Services at the University of Michigan

August 2014

- Accounts Payable
- Accounts Receivable
- Human Resources (Benefits & Data Management)

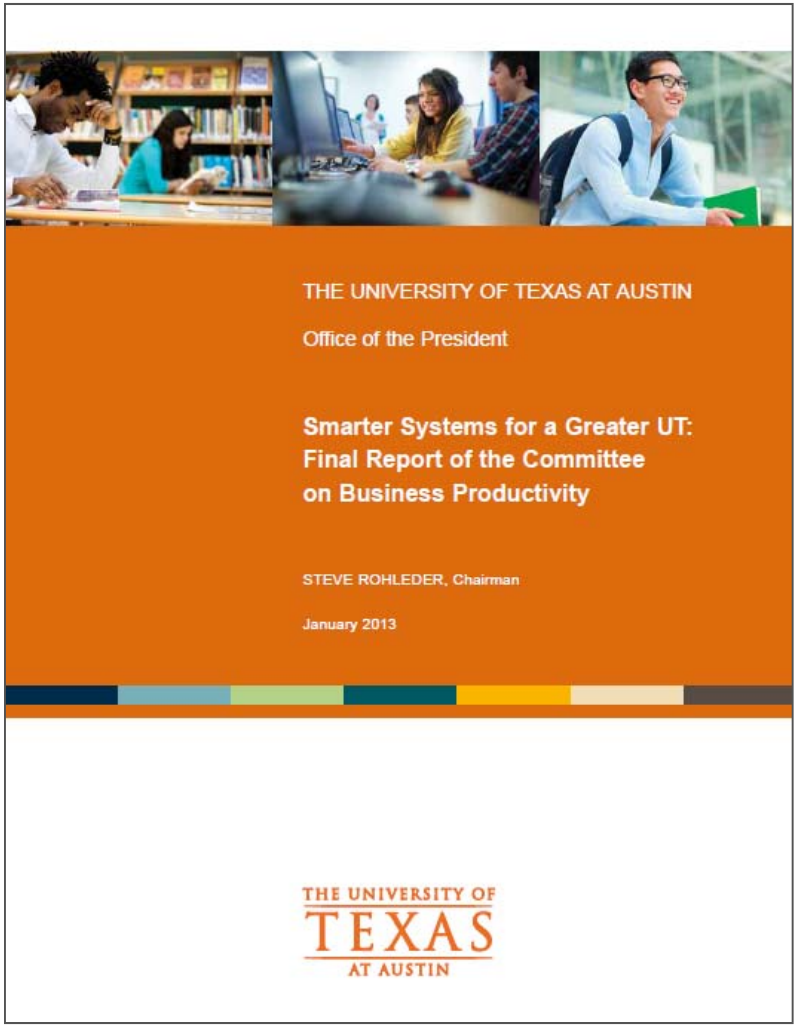


http://ssc.umich.edu/communications

Shared Services at the University of Texas Austin

In 2012, a group of 13 alumni and business leaders were asked to examine UT Austin's administrative structure and operations with the goal of increasing business productivity. Their recommendations, recorded in the report, Smarter Systems for a Greater UT, were released to campus in January 2013.

One major recommendation of the committee was to consolidate certain administrative functions across campus to increase efficiency - a model known as shared services.



Source: http://www.utexas.edu/transforming-ut/shared-services

Shared Services at the University of Texas Austin

In 2013, Accenture was engaged to gather data and to educate our campus on what others in higher education were doing with shared services. This work was published in the UT Shared Services Draft Plan. Accenture has since completed its work and left the campus in February 2014.

Source: http://www.utexas.edu/transforming-ut/shared-services

Shared Services at the University of Texas Austin

Jan 2014

THE AUSTIN CHRONICLE NEWS FOOD MUSIC SCREENS ARTS CALEND

NEWS

Shared Services or Shared Suffering: UT's Plan to Cut 500 Jobs

Critics charge lack of transparency

BY LIZZIE JESPERSEN, FRI., JAN. 24, 2014

Like 348 Tweet 9 +1 1 Submit print write a letter

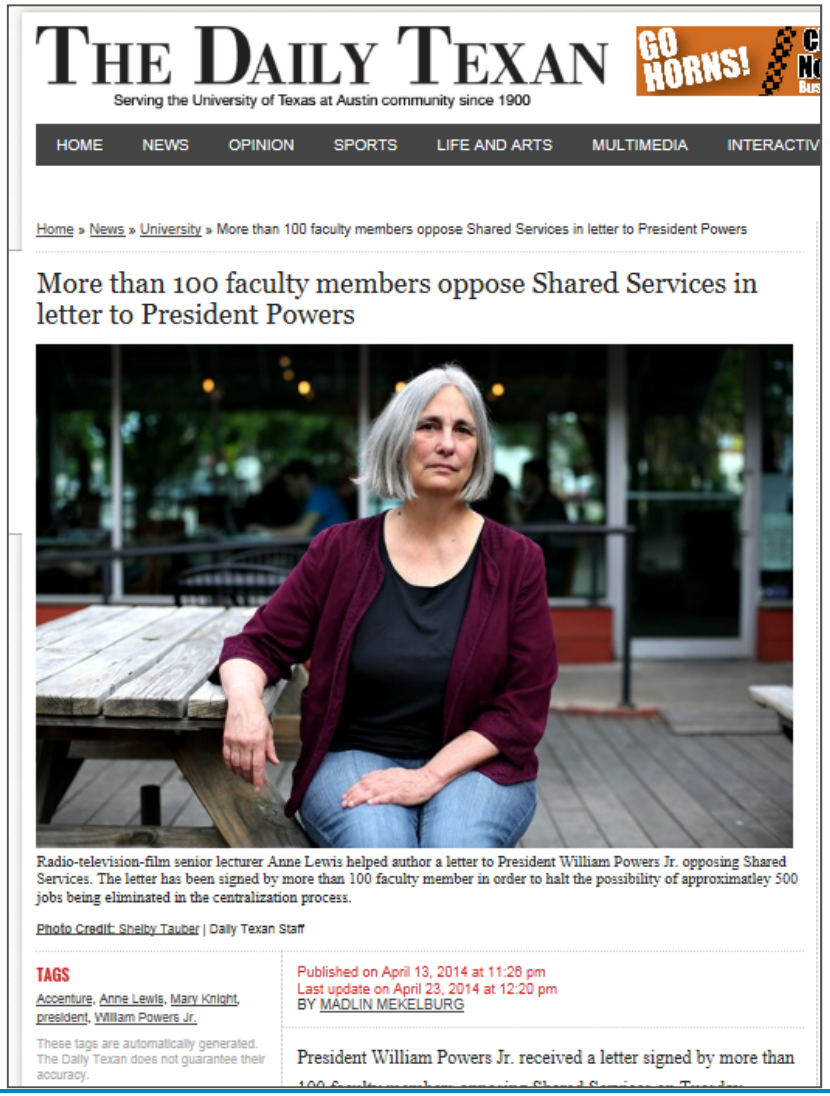
Some faculty members will be returning to UT this semester with plans to educate their university beyond course curricula. The controversial subject they will dissect, complete with petition rhetoric and a real-life economic case study, is "Shared Services."

The Shared Services business model, currently being implemented at select UT colleges as a pilot program, suggests eliminating 500 administrative positions in finance, procurement, human resources, and information technology. A number of these jobs would then be centralized in a "**Shared Services Contact Center**," where employees are each assigned specific functions instead of serving as a department's jack-of-all-

Source: The Austin Chronicle, January 24, 2014

Shared Services at the University of Texas Austin

April 2014



THE DAILY TEXAN

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HOME NEWS OPINION SPORTS LIFE AND ARTS MULTIMEDIA INTERACTIV

Home » News » University » More than 100 faculty members oppose Shared Services in letter to President Powers

More than 100 faculty members oppose Shared Services in letter to President Powers

Radio-television-film senior lecturer Anne Lewis helped author a letter to President William Powers Jr. opposing Shared Services. The letter has been signed by more than 100 faculty member in order to halt the possibility of approximatley 500 jobs being eliminated in the centralization process.

Photo Credit: Shelby Tauber | Daily Texan Staff

TAGS

Accenture, Anne Lewis, Mary Knight, president, William Powers Jr.

These tags are automatically generated. The Daily Texan does not guarantee their accuracy.

Published on April 13, 2014 at 11:26 pm
Last update on April 23, 2014 at 12:20 pm
BY MADLIN MEKELBURG

President William Powers Jr. received a letter signed by more than

Source: The Daily Texan, April 13, 2014

Shared Services at the University of Texas Austin

April 2014

THE AUSTIN CHRONICLE NEWS FOOD MUSIC SCREENS ARTS CALEND

NEWS

UT's 'Shared Services' Begins Sharing ... Layoffs

Powers endorses controversial plan

BY LIZZIE JESPERSEN, FRI., APRIL 18, 2014

Like 134 Tweet 12 +1 1 Submit print write a letter

"BREAKING NEWS: President Powers makes a landmark decision to stand with UT faculty, students, and staff, stop Accenture's bad shared services plan, and restore sanity to UT Austin!"

That was the April Fools' status update posted on April 1 to the Facebook page of UT's **Save Our Community Coalition**. In reality, in a memorandum addressed to the "Members of the University Community," UT-Austin President **Bill Powers** had signed a full endorsement of the "**Shared Services**" program just the previous day – stirring UT students, faculty, and staff to implore him to reconsider.

Students show their love for UT staff.
PHOTO COURTESY OF BIANCA HINZ-FOLEY

Shared Services is an administrative attempt to respond to UT's budgetary problems in the wake of federal funding cuts, recurring state budget reductions

Source: The Austin Chronicle, April 18, 2014

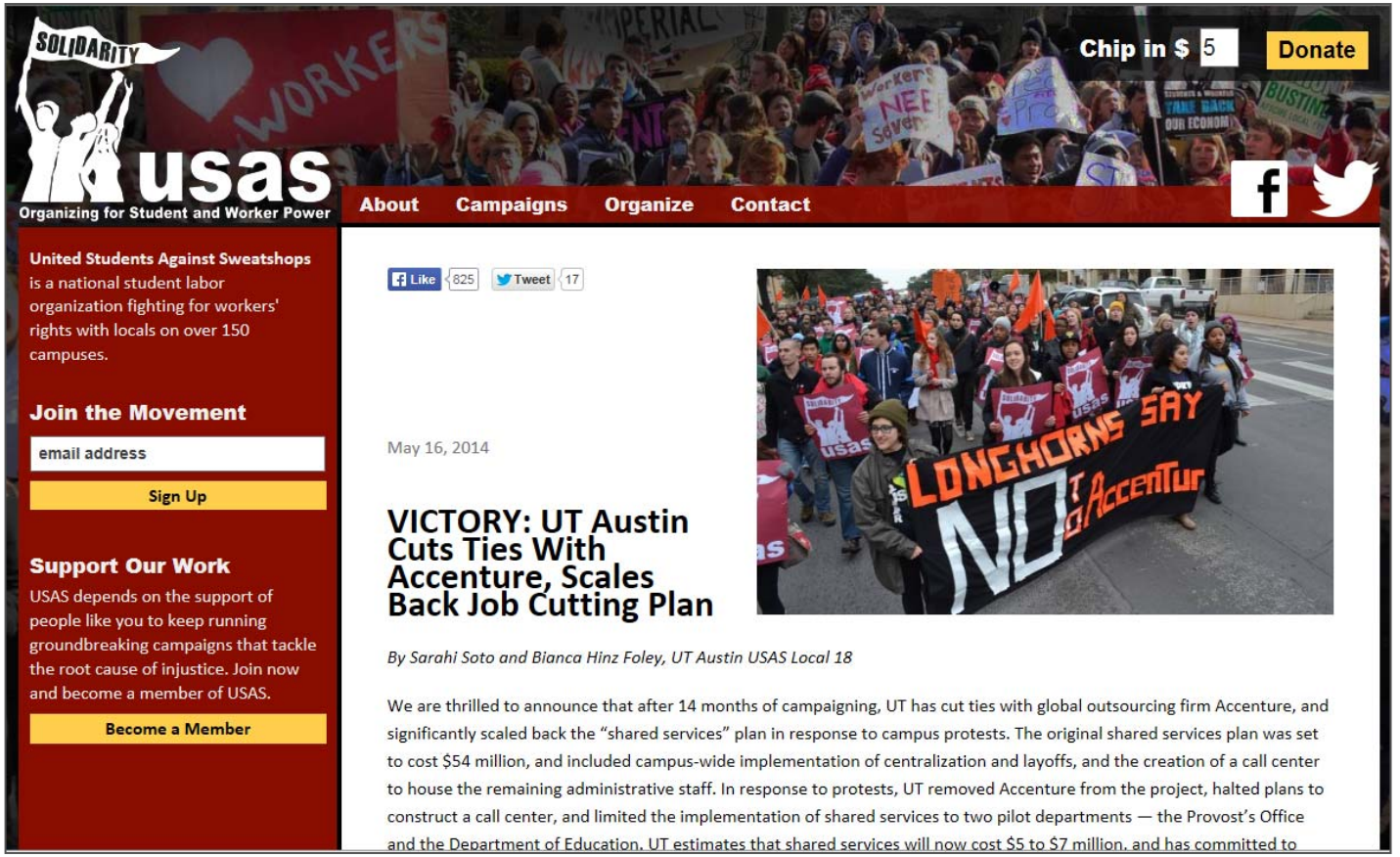
Shared Services at the University of Texas Austin

April 2014

Source: The Texas Observer, April 23, 2014

Shared Services at the University of Texas Austin

May 2014



Source: http://usas.org/2014/05/16/victory-ut-austin-cuts-ties-with-accenture-scales-back-job-cutting-plan/

How does it actually work?

Shared Services at Berkeley

In 2010, UC Berkeley decided to move forward with creating a campus-wide shared services solution. Aside from achieving savings, the goal is to create a high-quality, reliable administrative infrastructure for all departments on campus.

In January 2013, Campus Shared Services (CSS) began implementation efforts to provide support to the campus faculty, staff and students in an effort to reduce the cost and compliance risks that are created by redundant work and paper-based systems. The implementation work will conclude by the end of March 2015, and the next phase will be to focus on service delivery. This has an impact on everything we do in CSS – how we interact with our campus colleagues, how we approach our work, and how we ensure we are meeting the service needs of the campus

Berkeley Campus Shared Services

Service Overview

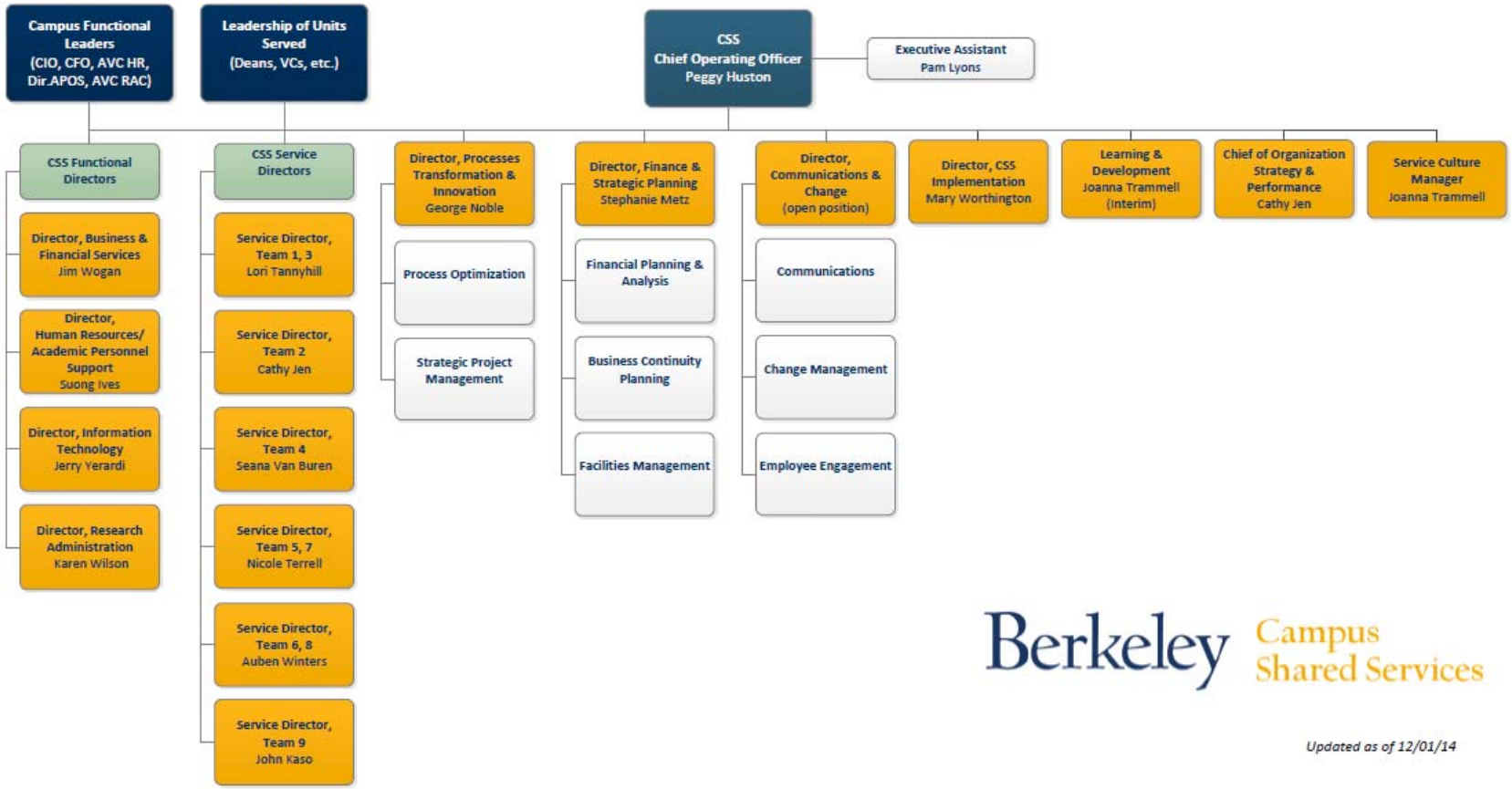
This document describes the scope of services provided by Campus Shared Services, including associated policies and administrative procedures. This document, formerly referred to as the Service Level Agreement (SLA), applies uniformly to all UC Berkeley units unless a Memorandum of Understanding (MOU) is in effect to accommodate a special/unique business need. Unit leaders who feel that their units require services or service levels outside the scope described in this document should contact their respective CSS Service Director.

Updated as of January 2015

How does it actually work?

- Standardized business processes / process transformation
- Assigned service teams / matrixed reporting
- Separation of duties
  - Shared Services
  - Central Administrative Units
  - Individual Units
- Ticketing / Workflow System
- Quality Assurance
- Financial Model

Shared Services at the Berkeley Matrixed Organization

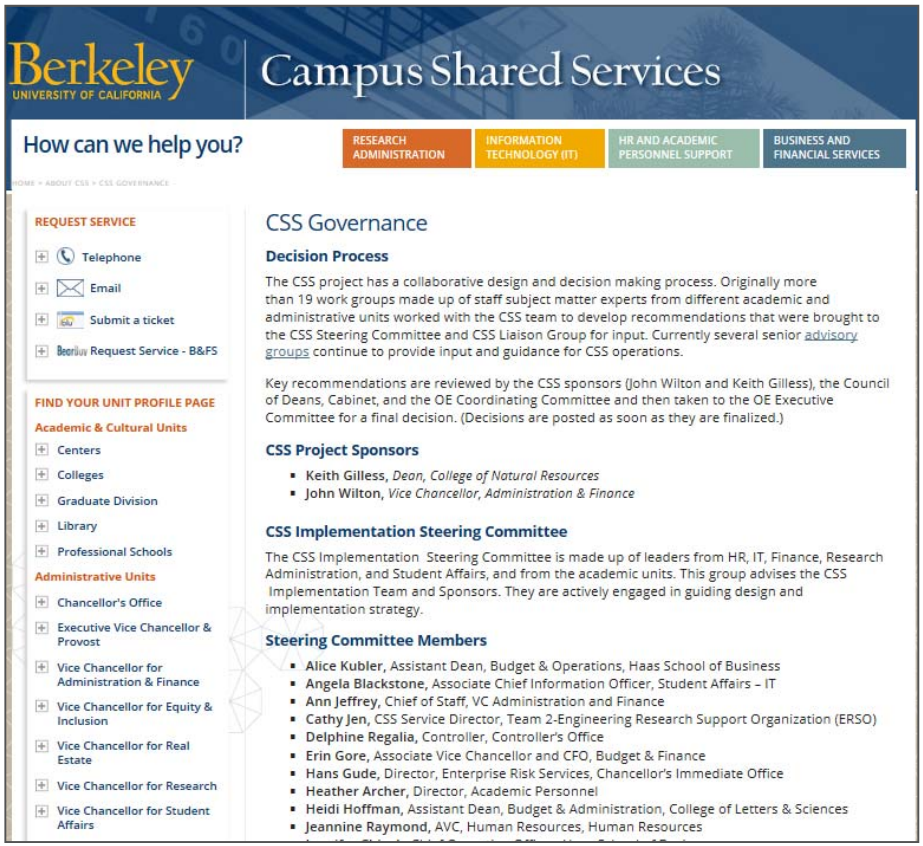


Shared Services at the Berkeley Governance

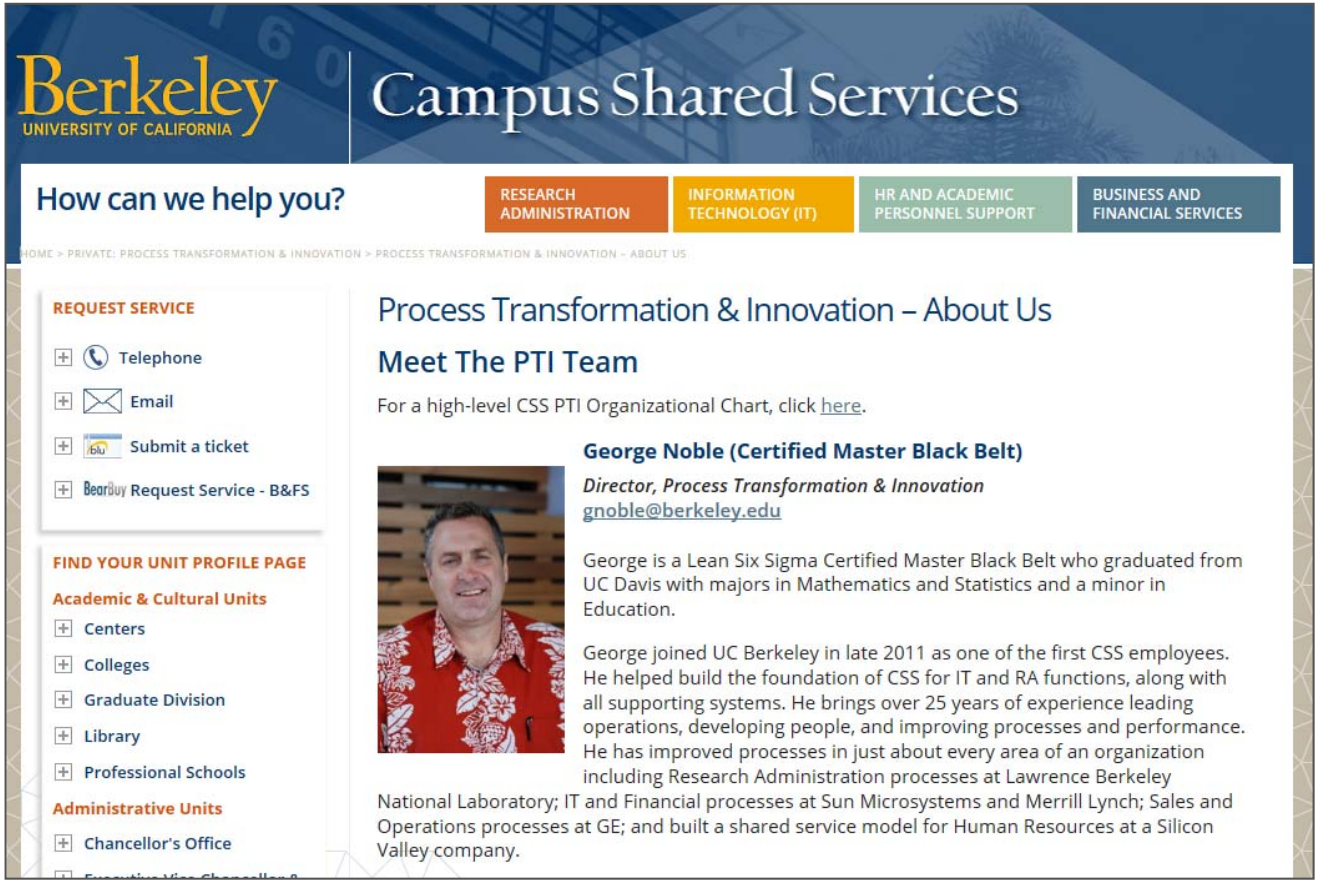
Decision Process

The CSS project has a collaborative design and decision making process. Originally more than 19 work groups made up of staff subject matter experts from different academic and administrative units worked with the CSS team to develop recommendations that were brought to the CSS Steering Committee and CSS Liaison Group for input. Currently several senior advisory groups continue to provide input and guidance for CSS operations.

Key recommendations are reviewed by the CSS sponsors (John Wilton and Keith Gilless), the Council of Deans, Cabinet, and the OE Coordinating Committee and then taken to the OE Executive Committee for a final decision. (Decisions are posted as soon as they are finalized.)



Shared Services at the Berkeley Process Transformation and Innovation



Shared Services at the Berkeley Metrics and Reporting

Toward a goal of operational excellence, CSS is currently developing a consistent, systematic and standardized methodology of measuring the organization in terms of the following areas:

- Productivity
- Service Satisfaction
- Cost Savings
- Staff Satisfaction
- Reduction of Unit's or Faculty Administrative Burden
- Risk Mitigation

Benchmarks and baselines are being established using data currently available. These measurements are used to address any service issues, process gaps, and opportunities for service improvement in a timely fashion.

Shared Services at the Berkeley Funding Model

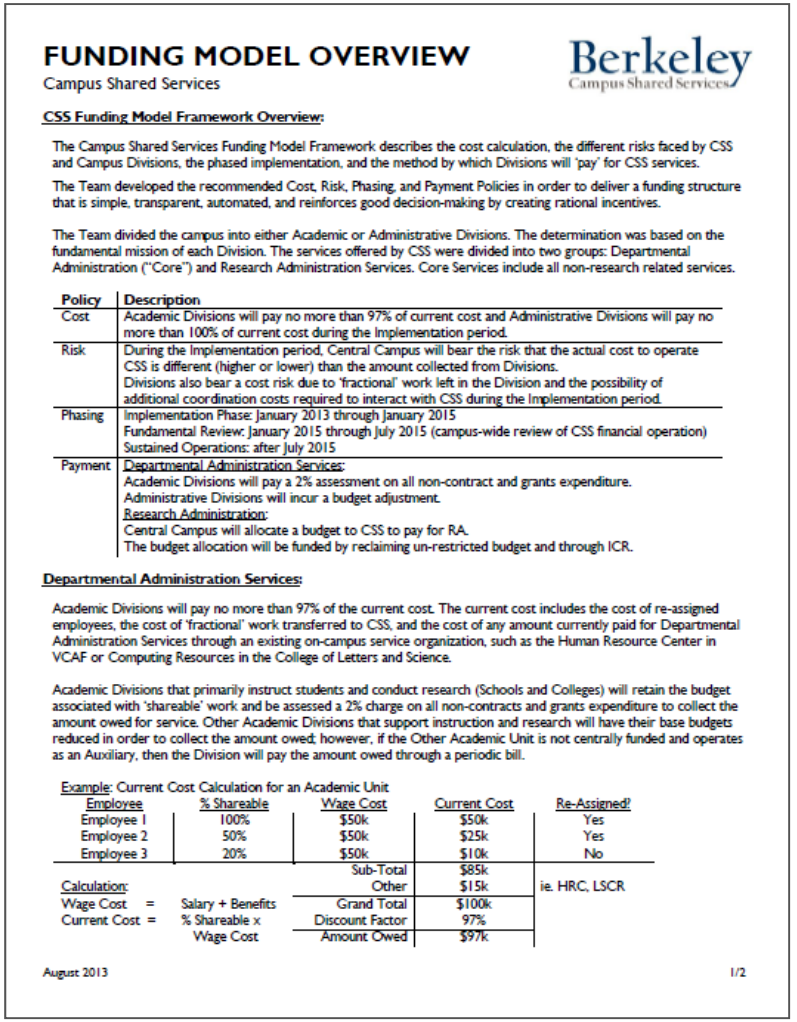
Departmental Administration ("Core") Services:

Academic Divisions will pay for Departmental Administration services through a 2% assessment on all non-contracts and grants expenditures.

Research Administration:

All Academic and Administrative Divisions will have access to Research Administration services without any periodic or per-use charge after the Division makes the initial ICR and unrestricted budget contributions to the CSS RA budget.

To pay for Research Administration, Central Campus will establish an operating budget for CSS. The budget allocation for CSS will be funded from the indirect cost generated by sponsored activity and by reclaiming all RA-designated unrestricted budget used to pay for RA from the Division. The current ICR distribution model used to return ICR funds to Divisions will be 'turned-off' and replaced with a new ICR distribution model.



FUNDING MODEL OVERVIEW

Campus Shared Services

Berkeley Campus Shared Services

CSS Funding Model Framework Overview:

The Campus Shared Services Funding Model Framework describes the cost calculation, the different risks faced by CSS and Campus Divisions, the phased implementation, and the method by which Divisions will 'pay' for CSS services.

The Team developed the recommended Cost, Risk, Phasing, and Payment Policies in order to deliver a funding structure that is simple, transparent, automated, and reinforces good decision-making by creating rational incentives.

The Team divided the campus into either Academic or Administrative Divisions. The determination was based on the fundamental mission of each Division. The services offered by CSS were divided into two groups: Departmental Administration ("Core") and Research Administration Services. Core Services include all non-research related services.

Policy	Description
Cost	Academic Divisions will pay no more than 97% of current cost and Administrative Divisions will pay no more than 100% of current cost during the Implementation period.
Risk	During the Implementation period, Central Campus will bear the risk that the actual cost to operate CSS is different (higher or lower) than the amount collected from Divisions. Divisions also bear a cost risk due to 'fractional' work left in the Division and the possibility of additional coordination costs required to interact with CSS during the Implementation period.
Phasing	Implementation Phase: January 2013 through January 2015 Fundamental Review: January 2015 through July 2015 (campus-wide review of CSS financial operation) Sustained Operations: after July 2015
Payment	Departmental Administration Services: Academic Divisions will pay a 2% assessment on all non-contract and grants expenditure. Administrative Divisions will incur a budget adjustment. Research Administration: Central Campus will allocate a budget to CSS to pay for RA. The budget allocation will be funded by reclaiming un-restricted budget and through ICR.

Departmental Administration Services:

Academic Divisions will pay no more than 97% of the current cost. The current cost includes the cost of re-assigned employees, the cost of 'fractional' work transferred to CSS, and the cost of any amount currently paid for Departmental Administration Services through an existing on-campus service organization, such as the Human Resource Center in VCAF or Computing Resources in the College of Letters and Science.

Academic Divisions that primarily instruct students and conduct research (Schools and Colleges) will retain the budget associated with 'shareable' work and be assessed a 2% charge on all non-contracts and grants expenditure to collect the amount owed for service. Other Academic Divisions that support instruction and research will have their base budgets reduced in order to collect the amount owed; however, if the Other Academic Unit is not centrally funded and operates as an Auxiliary, then the Division will pay the amount owed through a periodic bill.

Example: Current Cost Calculation for an Academic Unit

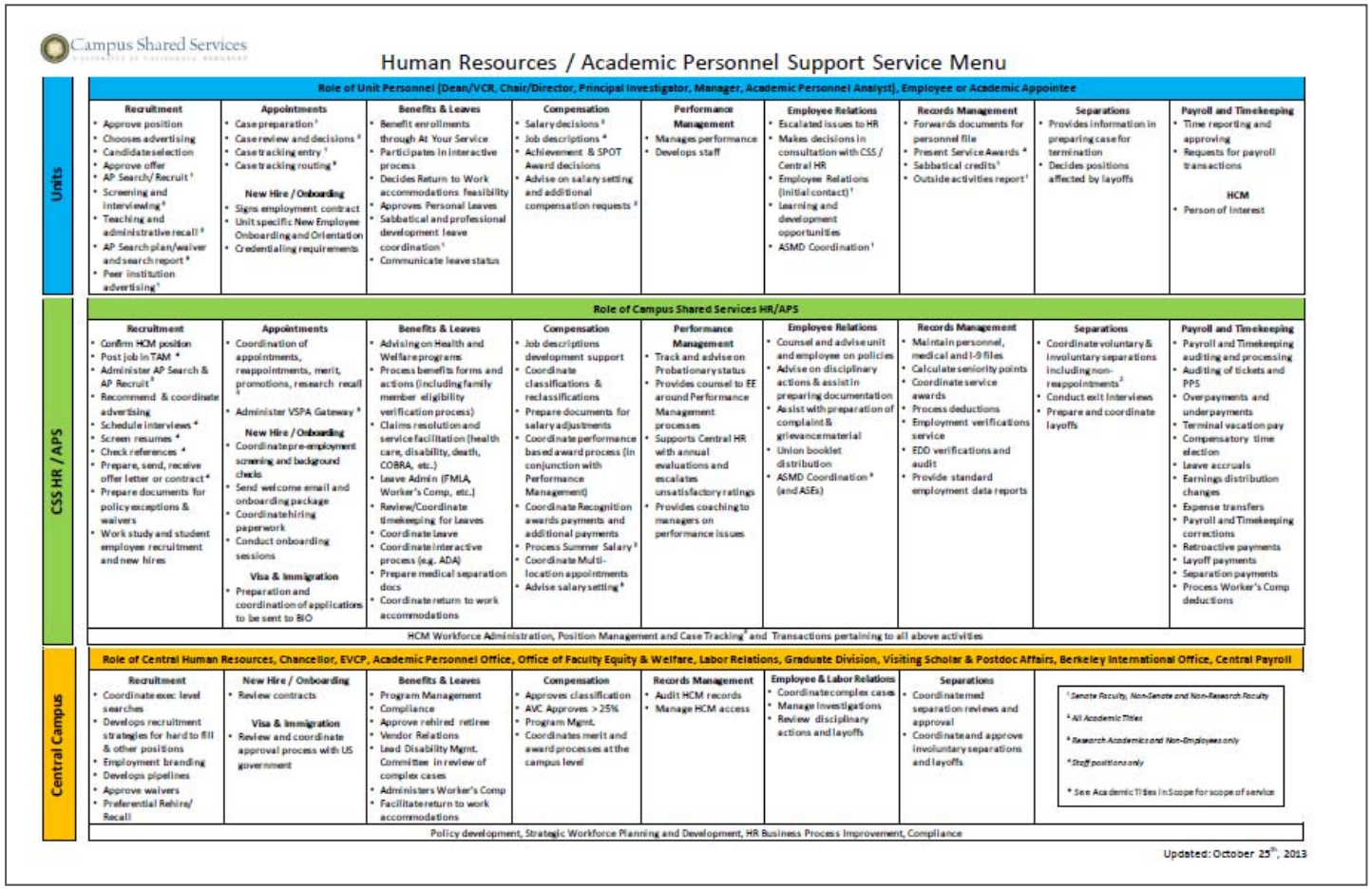
Employee	% Shareable	Wage Cost	Current Cost	Re-Assigned?
Employee 1	100%	$50k	$50k	Yes
Employee 2	50%	$50k	$25k	Yes
Employee 3	20%	$50k	$10k	No
		Sub-Total	$85k	
		Other	$15k	ie. HRC, LSCR
		Grand Total	$100k	
		Discount Factor	97%	
		Amount Owed	$97k	

Calculation:
Wage Cost = Salary + Benefits
Current Cost = % Shareable x Wage Cost

August 2013 1/2

Separation of Duties – Human Resources

Process Examples



Campus Shared Services

Human Resources / Academic Personnel Support Service Menu

Units

Role of Unit Personnel [Dean/VCR, Chair/Director, Principal Investigator, Manager, Academic Personnel Analyst], Employee or Academic Appointee

Recruitment	Appointments	Benefits & Leaves	Compensation	Performance Management	Employee Relations	Records Management	Separations	Payroll and Timekeeping
• Approve position • Chooses advertising • Candidate selection • Approve offer • AP Search/ Recruit [1] • Screening and interviewing [2] • Teaching and administrative recall [3] • AP Search plan/waiver and search report [4] • Peer institution advertising [5]	• Case preparation [1] • Case review and decisions [2] • Case tracking entry [3] • Case tracking routing [4] **New Hire / Onboarding** • Signs employment contract • Unit specific New Employee Onboarding and Orientation • Credentialing requirements	• Benefit enrollments through At Your Service • Participates in interactive process • Decides Return to Work accommodations feasibility • Approves Personal Leaves • Sabbatical and professional development leave coordination [1] • Communicate leave status	• Salary decisions [2] • Job descriptions [4] • Achievement & SPOT Award decisions • Advise on salary setting and additional compensation requests [3]	• Manages performance • Develops staff	• Escalated issues to HR • Makes decisions in consultation with CSS / Central HR • Employee Relations (initial contact) [1] • Learning and development opportunities • ASMD Coordination [1]	• Forwards documents for personnel file • Present Service Awards [4] • Sabbatical credits [1] • Outside activities report [1]	• Provides information in preparing case for termination • Decides positions affected by layoffs	• Time reporting and approving • Requests for payroll transactions **HCM** • Person of Interest

CSS HR / APS

Role of Campus Shared Services HR/APS

Recruitment	Appointments	Benefits & Leaves	Compensation	Performance Management	Employee Relations	Records Management	Separations	Payroll and Timekeeping
• Confirm HCM position • Post job in TAM [4] • Administer AP Search & AP Recruit [5] • Recommend & coordinate advertising • Schedule interviews [4] • Screen resumes [4] • Check references [4] • Prepare, send, receive offer letter or contract [4] • Prepare documents for policy exceptions & waivers • Work study and student employee recruitment and new hires	• Coordination of appointments, reappointments, merit, promotions, research recall [1] • Administer VSPA Gateway [4] **New Hire / Onboarding** • Coordinate pre-employment screening and background checks • Send welcome email and onboarding package • Coordinate hiring paperwork • Conduct onboarding sessions **Visa & Immigration** • Preparation and coordination of applications to be sent to BIO	• Advising on Health and Welfare programs • Process benefits forms and actions (including family member eligibility verification process) • Claims resolution and service facilitation (health care, disability, death, COBRA, etc.) • Leave Admin (FMLA, Worker's Comp, etc.) • Review/Coordinate timekeeping for Leaves • Coordinate Leave • Coordinate interactive process (eg. ADA) • Prepare medical separation docs • Coordinate return to work accommodations	• Job descriptions development support • Coordinate classifications & reclassifications • Prepare documents for salary adjustments • Coordinate performance based award process (in conjunction with Performance Management) • Coordinate Recognition awards payments and additional payments • Process Summer Salary [3] • Coordinate Multi-location appointments • Advise salary setting [3]	• Track and advise on Probationary status • Provides counsel to EE around Performance Management processes • Supports Central HR with annual evaluations and escalates unsatisfactory ratings • Provides coaching to managers on performance issues	• Counsel and advise unit and employee on policies • Advise on disciplinary actions & assist in preparing documentation • Assist with preparation of complaint & grievance material • Union booklet distribution • ASMD Coordination [4] (and ASEs)	• Maintain personnel, medical and I-9 files • Calculate seniority points • Coordinate service awards • Process deductions • Employment verifications service • EDD verifications and audit • Provide standard employment data reports	• Coordinate voluntary & involuntary separations including non-reappointments [2] • Conduct exit interviews • Prepare and coordinate layoffs	• Payroll and Timekeeping auditing and processing • Auditing of tickets and PPS • Overpayments and underpayments • Terminal vacation pay • Compensatory time election • Leave accruals • Earnings distribution changes • Expense transfers • Payroll and Timekeeping corrections • Retroactive payments • Layoff payments • Separation payments • Process Worker's Comp deductions

HCM Workforce Administration, Position Management and Case Tracking [4] and Transactions pertaining to all above activities

Central Campus

Role of Central Human Resources, Chancellor, EVCP, Academic Personnel Office, Office of Faculty Equity & Welfare, Labor Relations, Graduate Division, Visiting Scholar & Postdoc Affairs, Berkeley International Office, Central Payroll

Recruitment	New Hire / Onboarding	Benefits & Leaves	Compensation	Records Management	Employee & Labor Relations	Separations
• Coordinate exec level searches • Develops recruitment strategies for hard to fill & other positions • Employment branding • Develops pipelines • Approve waivers • Preferential Rehire/ Recall	• Review contracts **Visa & Immigration** • Review and coordinate approval process with US government	• Program Management • Compliance • Approve rehired retiree • Vendor Relations • Lead Disability Mgmt. Committee in review of complex cases • Administers Worker's Comp • Facilitate return to work accommodations	• Approves classification • AVC Approves > 25% • Program Mgmt. • Coordinates merit and award processes at the campus level	• Audit HCM records • Manage HCM access	• Coordinate complex cases • Manage Investigations • Review disciplinary actions and layoffs	• Coordinate med separation reviews and approval • Coordinate and approve involuntary separations and layoffs

[1] Senate Faculty, Non-Senate and Non-Research Faculty
[2] All Academic Titles
[3] Research Academics and Non-Employees only
[4] Staff positions only
[5] See Academic Titles in Scope for scope of service

Policy development, Strategic Workforce Planning and Development, HR Business Process Improvement, Compliance

Updated: October 25th, 2013

Source: Berkeley Campus Shared Services, Human Resources / Academic Personnel Support Service Menu, October 25, 2013

Separation of Duties – Human Resources

Process Examples

- Recruitment
- New Hire/Onboarding
- Compensation
- Benefits & Leaves
- Employee Relations
- Records Management
- Separations

Source: Berkeley Campus Shared Services, Human Resources / Academic Personnel Support Service Menu, October 25, 2013

Separation of Duties – Human Resources Employee Relations

Role of Unit	Role of CSS	Role of Central Campus
• Escalated issues to HR • Makes decisions in consultation with CSS / Central HR • Employee Relations (initial contact) • Learning and development opportunities • ASMD Coordination	• Counsel and advise unit and employee on policies • Advise on disciplinary actions & assist in preparing documentation • Assist with preparation of complaint & grievance material • Union booklet distribution • ASMD Coordination (and ASEs)	• Coordinate complex cases • Manage Investigations • Review disciplinary actions and layoffs

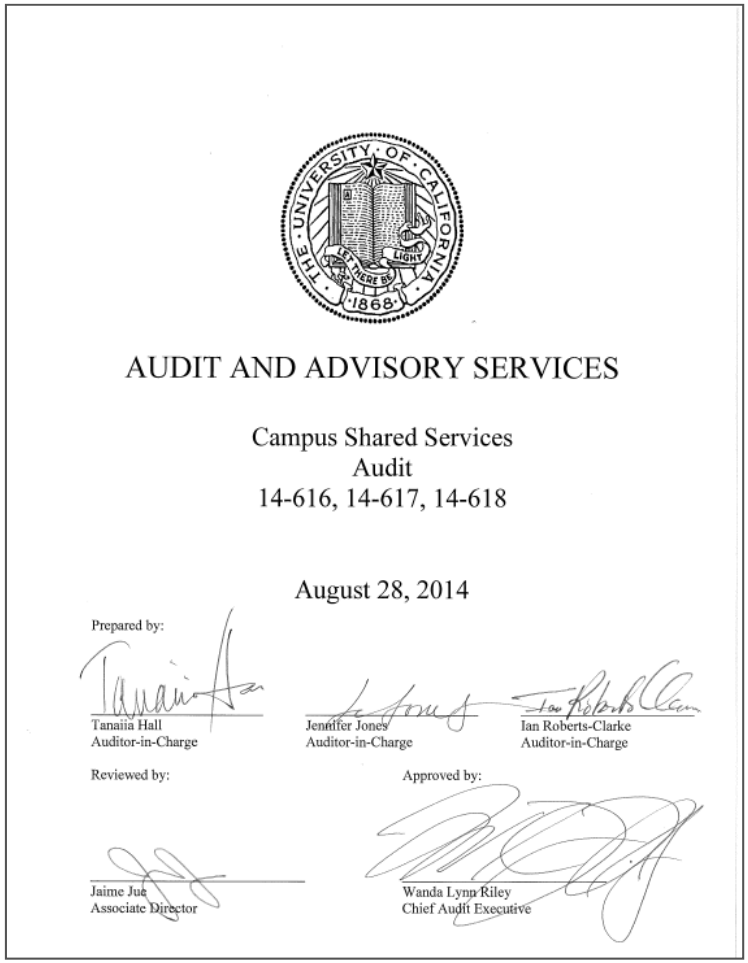
Source: Berkeley Campus Shared Services, Human Resources / Academic Personnel Support Service Menu, October 25, 2013

Auditing Shared Service Centers

UNIVERSITY
OF
CALIFORNIA

Auditing Shared Service Centers –
Business Process Design

- Audit Objective
- Scope
- Planning
- Audit Procedures
- Observations
- Lessons Learned



AUDIT AND ADVISORY SERVICES

Campus Shared Services
Audit
14-616, 14-617, 14-618

August 28, 2014

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Auditing Shared Service Centers –
Business Process Design

- **Audit Objective**

  Evaluate the design and implementation of standardized processes and key internal controls that support critical end-to-end business functions in Business and Financial Services, Human Resources, and Research Administration

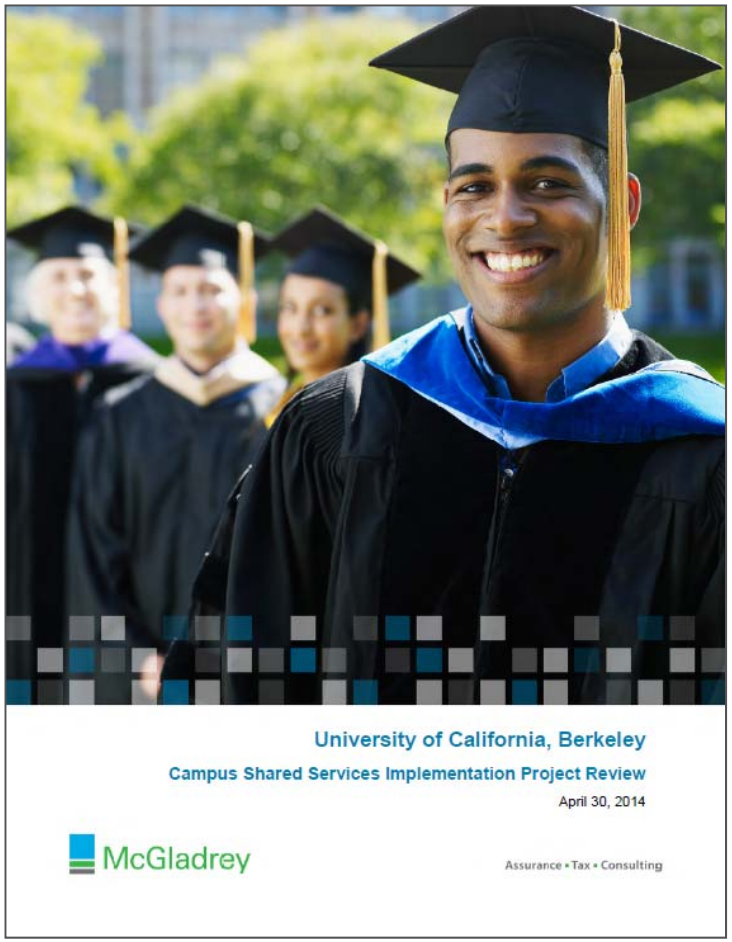
- **Planning**

Auditing Shared Service Centers –
Business Process Design

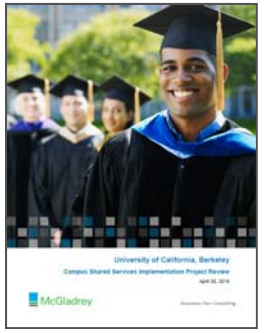
- Observations
- Lessons Learned

Auditing Shared Service Centers –
Enterprise Readiness Assessment

- Audit Objective
- Scope
- Planning
- Audit Procedures
- Observations
- Lessons Learned



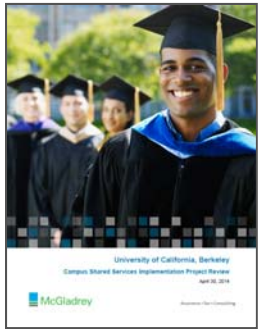
Auditing Shared Service Centers –
Enterprise Readiness Assessment



Audit Objectives

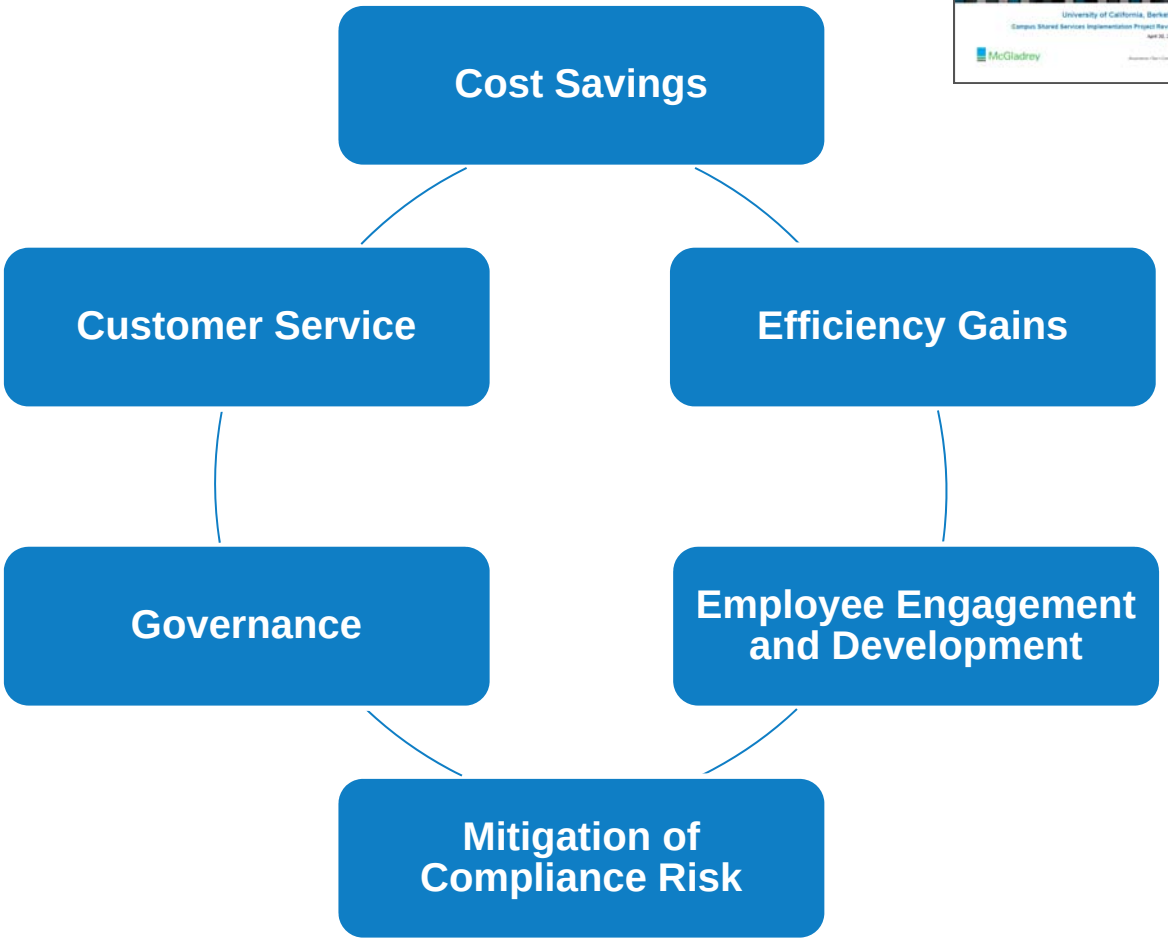
- McGladrey LLP was engaged to assist with a current state assessment and gap analysis against the approved project plan and to provide a gap analysis against relevant leading practices in shared service center implementation and service delivery at comparable organizations.
- More specifically, the objective of the of the engagement was for McGladrey to provide an independent assessment on whether senior management can be reasonably assured that the management objectives related to the Campus Shared Services implementation are (1) currently being met as of December 31, 2013 or (2) will likely be achieved by December 31, 2014.

Auditing Shared Service Centers –
Enterprise Readiness Assessment

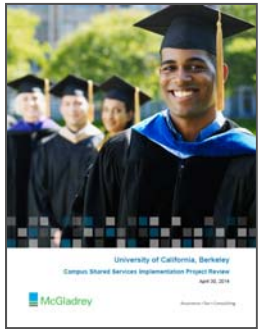


Management Objectives

Audit and Advisory Services outlined the following objective categories for evaluation relative to the approved project plans. They are excerpted from the CSS team's foundation charter documents



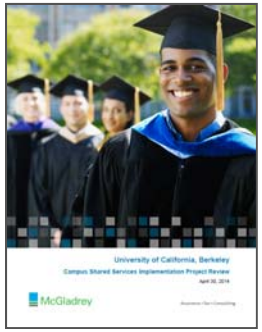
Auditing Shared Service Centers –
Enterprise Readiness Assessment



Management Objectives – Cost Savings

- Fundamental management assumptions underlying multi-year cost savings model at the time the project was approved are still reasonable and applicable.
- Cost savings to date are in line with projections made at the time the project was approved or as subsequently approved.
- Management estimates of future cost savings are still reasonable, achievable and sustainable.
- Administrative costs have been reduced in line with the cost savings model proposed at the time the project was approved or as subsequently approved.
- The pricing model for provision of services at standard, minimum levels as well as those above are sustainable.
- Additional services above standard, minimum levels have established prices that cover incremental costs of service.

Auditing Shared Service Centers – Enterprise Readiness Assessment



How McGladrey's Observations were presented:

A Summary of the Original Baseline

- Approved, documented plans that act as the baseline against which we compared project progress

A Summary of Current State Observations Regarding Project Progress

- Notable efforts undertaken
- Areas for potential risk and management attention

Recommendations for Facilitating CSS Excellence

- Recommendations for additional actions to aid implementation and enhance effectiveness of controls

Evaluation Criteria

- Further assessment criteria from McGladrey experience working with other organizations establishing shared services centers

Risk Rating and Conclusion

- Our team's assessment of potential threats to the success of the project

Learning Objectives

Understand:

- Potential benefits of implementing campus shared services
- Different approaches to campus shared services recently taken by Tier 1 research universities
- Key steps toward implementing shared services
- Separation of duties in end-to-end business processes between units, campus shared services, and central administrative units
- Auditing approaches for campus shared services
  - Business Process Design
  - Enterprise Readiness Assessment

Questions

This presentation was prepared solely for delivery to Audit Services for the University of California. It is intended to supplement an online webinar. The information contained herein is of a general nature and is not intended to address the circumstance of any particular campus, unit, or individual. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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Thank You