

Corporate Partner
Advisory Group

Research Series

Report No. 35

July 2014

User Experiences: Shared Services in
Government Financial Management

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The authors would also like to acknowledge the efforts of Maryann Malesardi on this project.

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Executive Summary

In October 2013, AGA issued an Executive Report entitled *Envisioning and Realizing the Promises of Shared Services*¹ as a result of the executive session held at the 2013 Professional Development Training event. The session gathered lessons learned and best practices from leadership at all levels of government (federal, state and local). Building on that information, we surveyed AGA members about government use of shared services for financial management. The questions included the effects of adopting shared services on quality, timeliness, customer satisfaction and cost; transition activities needed when migrating to a shared service; and the effect on administrative and program systems.

We opened the survey to AGA members in April 2014 and received responses from more than 300 members. The responses provided insight into the level of participation in shared services. Respondents were also afforded the opportunity to answer open-ended questions; many of their comments are included in this report.

Objectives

The primary objectives of the study were to get first-hand knowledge from government finance professionals about what is happening with shared services in government, and to share

that information so that others can apply lessons learned to their efforts to increase effectiveness and efficiency, and reduce costs.

Results

Highlights from our analysis of survey responses:

Despite the surge in interest about shared services, one-third of the survey respondents are not planning to use a shared service provider (SSP). The primary reason is that their systems and processes are working well as they are. This is strongly influenced by state and local respondents, where 53 percent are not planning to use shared services. In contrast, only 21 percent of federal respondents are not planning to use shared services; 36 percent are already using shared services.

Several respondents were not familiar with the concept of shared services. The survey itself did not define shared services. It is possible that another descriptive term is used in other environments.

We noted a significant gap in the perception of how the adoption of shared services effects quality, timeliness, customer satisfaction and cost, particularly between current users and providers. On a five-point Likert scale (better = 5, about the same = 3, worse = 1), current users average 3, while providers average 4. The gap is particularly wide in the set of

customer satisfaction questions, where the majority of current users believe things are worse, while providers think they are better. Current users indicate that their costs are worse (23 percent) compared with 16 percent who say they are better. This is clearly an area in which current users and providers need to work together to address the disconnect.

The transition activities to move to a shared service showed that current users and providers tagged important activities that prospective users were not considering. In particular, current users place far greater emphasis on management activities and outside assistance than prospective users. Change management is seen as a critical success factor during transition and ongoing operations to enable realization of cost savings. Prospective users can learn from these recommendations to improve their transition planning.

Comments provided by respondents revealed strong emotions about shared services. Two mentioned job loss as a result of moving to shared services.

Only 20 evaluators or auditors responded, so it is difficult to draw conclusions for this segment. A majority reported that the number of audit findings was 'OK' to 'good.'

Those who were not current users, prospective users, providers or auditors responded to a separate set of

open-ended questions. The majority stated that government should use shared services to reduce costs. This contrasts with the experience reported by current users who only report better or somewhat better results 30 percent of the time.

Conclusion

Governments can recognize efficiencies and cost-savings through the use of shared services. This study reveals there are impediments that need to be addressed for successful adoption. AGA can serve a continuing role in providing members with information to improve the utilization and provision of shared services at all levels of government. The study will help guide relations between current or prospective users and providers to enhance quality of provider services over time.



Objectives, Scope and Methodology

Introduction

In October 2013, AGA issued an Executive Report entitled *Envisioning and Realizing the Promises of Shared Services* as a result of the executive session held at the 2013 Professional Development Training event. The session gathered lessons learned and best practices from leadership at all levels of government (federal, state, and local). Previously, in 2005, AGA issued Research Report No. 2, *Financial Management Shared Services: A Guide for Federal Users*. This study continues research about shared services by surveying AGA's membership in April and May 2014, with the analysis of 319 respondents completed in June 2014.

Objectives

The primary objectives of the study were to get first-hand knowledge from government finance professionals about what is happening with shared services in government, and to share that information so that others can apply lessons learned to their efforts to increase efficiency and effectiveness, and reduce costs.

Scope

Our research encompassed shared services for financial management used by federal, state and local government.

What Are Shared Services?²

Shared Services: Financial and administrative services provided by a single organization established to provide such services efficiently and effectively for the benefit of multiple organizations or entities.

Shared Services Provider or Shared Service Center:

A separate and distinct organization established to provide financial services to other entities efficiently and effectively. Providers may be in-house (captive) providers, external federal providers (Centers of Excellence) or external private sector providers. Municipal governments may also use these terms.

Shared Services User:

The organization or entity that receives the service; the customer or client.

Intergovernmental Service Sharing or Alternative Service Delivery: Additional terms used to describe shared services by municipal governments.³

We included all levels of government to assess similarities and differences. We gathered opinions from day-to-day users as well as management.

Anonymity

To preserve anonymity and encourage respondents to communicate openly, this study does not attribute thoughts and quotations to individuals or organizations.

Methodology

The survey was conducted via SurveyMonkey⁴ with invitations to respond emailed to AGA members on April 29, 2014 and a follow-up on May 15. The survey was closed on May 31, 2014. The survey questions are available here: www.lmi.org/SharedServicesSurvey2014

The survey—which received 319 responses—was organized into six classifications of respondents:

1. Current Users (27 percent) — individuals attached to an agency currently using financial management shared services;
2. Prospective Users (11 percent) — individuals attached to an agency that is transitioning to, planning to, or considering use of financial management shared-services ;
3. Current Providers (13 percent) — individuals who work for an

organization that currently provides financial management shared services (includes federal and commercial SSPs);

4. Evaluators/Auditors (6 percent) – individuals who currently evaluate or audit agencies, whether or not they are using financial management shared services;
5. Not Planning (31 percent) – individuals who work for an organization that does not plan to use a shared service provider for financial management; and
6. Other Respondents (12 percent) – individuals who did not respond under the five classifications above.

The survey was constructed to capture members' opinions about quality, timeliness, customer satisfaction, cost; preparation for transition; and related systems involved in using or providing shared services. We specifically analyzed results between the first three classifications to look for similarities or differences. The survey was not intended to be a statistically significant poll and none of the results are claimed to be statistically significant.

Completion Rates

This study has been prepared based on responses from members. In many cases, members did not respond to all

survey questions as evidenced by the classification selected. For the first three classifications, members were asked approximately 30 questions including the opportunity to provide comments to open-ended questions. This report reflects percentages of the number of responses received from members. Completion rates by classification are presented below. Completion rates were determined by the smallest number of responses replied to under a classification divided by the total member classification. We do not know the reasons for non-completion of some questions.

FIGURE 1. COMPLETION RATES BY CLASSIFICATION

Member Classifications	Completion Rates
Current Users	62 %
Prospective Users	77%
Current Providers	54%
Evaluators/Auditors	45%
Not Planning to use shared services	78%
Other Respondents	40%

Response Demographics

Classification of Respondents

Individuals were asked to indicate their use of shared services under the following six classifications:

AGA Member Classification	# Responding	% of Responses
Currently using financial management shared services	86	27%
Planning or considering using financial management shared services	34	11%
Current shared service provider	41	13%
Evaluating or auditing an organization that uses shared services	20	6%
Not planning to use a shared service provider	100	31%
Other	38	12%

Despite the surge in interest about shared services, one-third of the survey respondents are not planning to use a SSP.

As detailed below, their primary reason is that their systems and processes are working well as they are.

*Note: Included eight universities.

Levels of Government

	% of Responses
Federal	41%
State	36%
Local	18%
Other	5%

Number of Agencies Represented

	# of Entities
Federal	25
State*	27
Local	32
Other	84

Use of Shared Services by Level of Government

AGA Member Classification	Federal	State & Local
Currently using financial management shared services	36%	20%
Planning or considering using financial management shared services	16%	8%
Current shared service provider	16%	6%
Evaluating or auditing an organization that uses shared services	2%	5%
Not planning to use a shared service provider	21%	53%
Other	9%	8%

Of the survey respondents not planning to use a SSP, 53 percent are state and local respondents. In contrast, only 21 percent of federal respondents are not planning to use shared services; 36 percent are already current users.

Prospective users are described as members whose agencies are transitioning to, planning to, or considering the use of financial management shared services.

Providers are described as organizations that currently provide financial management shared services to other agencies.

Current Users, Prospective Users, and Providers of Financial Management Shared Services

Current users are described as agencies that are currently using shared services for financial management.

Length of Time Using or Providing Shared Services or Anticipated Length of Time for the Adoption

	Current Users	Prospective Users	Providers
10 years or more	24%	0%	74%
5–10 years	33%	32%	16%
1–5 years	29%	28%	10%
Less than 1 year	5%	28%	0%
Not sure or Don't know	9%	12%	0%

Response Demographics

Levels of Government

	Current Users	Prospective Users	Providers
Federal	58%	52%	64%
State	35%	29%	23%
Local	5%	4%	9%
Other	2%	15%	4%

Role Characterizations

	Current Users	Prospective Users	Providers
Decision-maker about shared services	18%	26%	10%
Manager whose staff uses or will use shared services, or provides the shared service solution	38%	22%	25%
Shared service user or prospective user, or staff providing shared services to customers	36%	39%	60%
Advisor to organization about shared services	2%	9%	5%
Advisor to organization about improving operations around shared services	6%	4%	0%

Evaluator or Auditor

Evaluators or auditors are described as organizations that evaluate or audit agencies. No distinction was made in whether the organizations they evaluate are using shared services for financial management.

	% of Responses
Federal	22%
State	56%
Local	11%
Other	11%

Role Characterizations

	% of Responses
Evaluate organization using shared services	29%
Evaluate organization not using shared services	14%
Audit organization using shared services	57%
Audit organization not using shared services	0%

Not Planning to Use an SSP for Financial Management

Levels of Government

	% of Responses
Federal	22%
State	40%
Local	37%
Other	1%

Reasons Not Planning to Use a Shared Services Provider

	% of Responses
Already have a new system-not looking for change	16%
Don't have money to make any changes	14%
Systems and processes working fine as they are	35%
Tried already and stopped	2%
Change is very difficult in our culture	11%
Not sure or don't know	22%

The greatest number of respondents who are not planning to use a shared service provider report that their systems and processes are working fine as they are.

Has Your Organization Ever Used an SSP?

	% of Responses
Yes	17%
No	83%

It is interesting to note that 83 percent of the organizations that do not plan to use shared services have not used them in the past.

Equally interesting is that 17 percent have used a provider in the past, and are not planning to use them now. This is an area in which we wished we had asked additional follow-up questions

Other Respondents

Levels of Government

	% of Responses
Federal	41%
State	41%
Local	4%
Other	14%



Analysis of Responses from Current Users, Prospective Users and Providers

This section explores the survey responses from current users, prospective users and providers. It compares responses by classification and by levels of government, and provides comments submitted by the respondents. By **classification** or **class** compares the responses of current users, prospective users and providers.

Effect of Adopting Shared Services

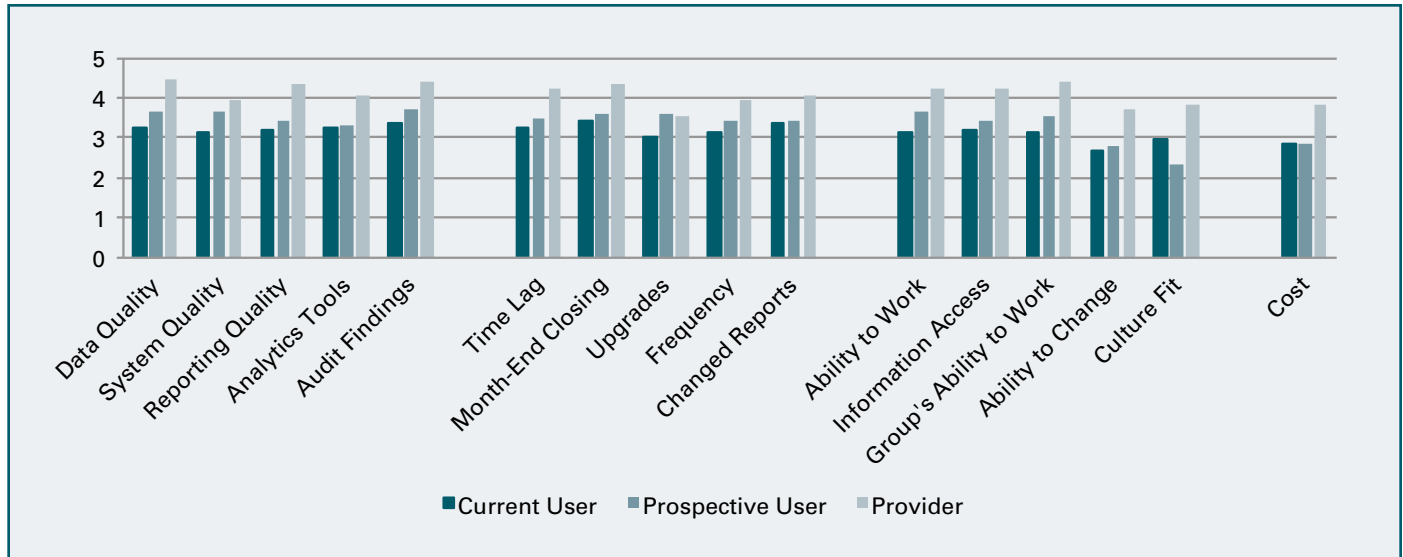
The first set of questions focused on changes in quality, timeliness, customer satisfaction and cost from adoption of shared services. For current users, the questions were about the changes they experienced; for prospective users, they were asked about expectations; and for providers, they were asked about the customers' experience. **Figure 2** illustrates the overall results.

We noted a significant gap in current users' experiences of how the adoption of shared services effects quality, timeliness, customer satisfaction and cost compared with provider perceptions. The gap is particularly wide in the set of **customer satisfaction** questions, where the majority of current users reported things are worse, whereas providers stated they are better.

Current users indicated **costs** are worse (23 percent) compared with 16 percent who say they are better. Fifty percent of providers think that their customers have better or somewhat better costs. This is clearly an area in which current users and providers need to address disconnects.

Comments appeared to be from those reporting that matters are worse. This could be because members who were motivated to comment wanted to share issues or negative experiences, whereas those with neutral or positive experiences were less likely to comment. Strong comments were revealed about shared services. Two mentioned job loss as a result of moving to shared services.

FIGURE 2. AVERAGE RESPONSES OF CURRENT USERS, PROSPECTIVE USERS, AND PROVIDERS BY CLASS



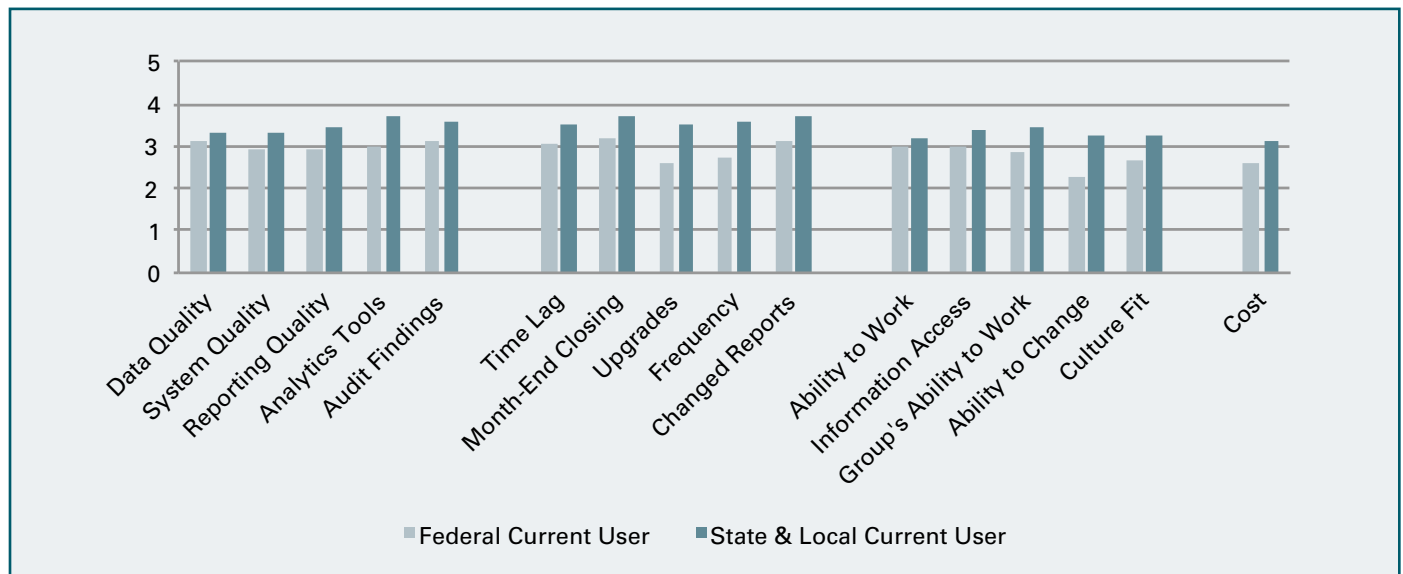
In general, providers responded more positively than users in every category. Similarly, prospective users expected better results than current

users experienced. Current users had an overall positive response.

To compare levels of government, we focused on current users within federal

government versus those in state and local. The latter were consistently more positive (see **Figure 3**).

FIGURE 3. AVERAGE RESPONSES OF CURRENT USERS BY LEVEL OF GOVERNMENT



Effect on Quality

Five questions asked how quality changed with adoption of shared services with regard to:

- Data (including level of detail, consistency, reliability and accuracy)
- System (including ease of use,

degree of modernization and depth of functionality)

- Reporting (including effort and timeframe required, and consistency of data between various reports)
- Analytical tools (including tool availability, ease of use and ability to visualize information)

■ Number and type of audit findings

Figure 4 presents the responses on shared-service adoption from each classification.

FIGURE 4. EFFECT OF SHARED SERVICE ADOPTION ON QUALITY

Changes in quality since adopting shared services		Data	System	Reporting	Analytical Tools	Audit Findings	Overall
Current User	Better	25%	22%	20%	22%	22%	22%
	Somewhat Better	17%	15%	15%	17%	17%	16%
	About the Same	22%	25%	28%	23%	22%	24%
	Somewhat Worse	5%	8%	6%	5%	3%	5%
	Worse	20%	18%	17%	17%	14%	17%
	Not Sure or Don't Know	11%	12%	14%	16%	22%	16%
Prospective User	Better	33%	43%	37%	30%	30%	35%
	Somewhat Better	13%	17%	20%	20%	30%	20%
	About the Same	27%	13%	7%	13%	23%	17%
	Somewhat Worse	3%	7%	17%	17%	7%	10%
	Worse	10%	17%	17%	17%	7%	13%
	Not Sure or Don't Know	14%	3%	2%	3%	3%	3%
Provider	Better	58%	34%	55%	32%	52%	46%
	Somewhat Better	21%	21%	23%	35%	23%	25%
	About the Same	15%	28%	10%	23%	16%	18%
	Somewhat Worse	0%	0%	6%	3%	0%	2%
	Worse	0%	3%	0%	0%	0%	1%
	Not Sure or Don't Know	6%	14%	6%	7%	9%	8%

■ Over 30% ■ Between 20–30% ■ Less than 20%

In general, all responded that data quality increased with adoption. Providers found it increased substantially (58 percent) while current users were more distributed with 25 percent thinking it was better. Prospective users appear to be optimistic that their system quality will be better (43 percent), with some (17 percent) believing it will be worse. Providers believe it is better or the same, although 3 percent think it is worse.

Current users are evenly spread, with most (25 percent) thinking quality is about the same. Providers believe reporting quality is much better (53 percent) — none think it is worse. In

contrast, current users think it's about the same (28 percent), with about equal numbers thinking it's better or worse.

Providers believe analytical tools are somewhat better (35 percent) or better — none think it is worse. Otherwise, responses from the three groups are similar. Providers think that audit findings are better (52 percent) — none think it is worse. Current users are evenly spread, with 22 percent better, 22 percent about the same, and 23 percent not sure. Prospective users think audit findings will be somewhat better (39 percent).

A significant number of responses were in the 'Not Sure' or 'Don't Know' categories. The comments received from current users reminded us that since shared services had already been adopted, the change was not apparent. For providers, their response to this question showed that they did not have insight into their customer's operations before adoption.

Figure 5 presents the effect of shared service adoption on quality for current users by level of government.

FIGURE 5. EFFECT OF SHARED SERVICE ADOPTION ON QUALITY FOR CURRENT USERS BY LEVEL OF GOVERNMENT

Changes in quality since adopting shared services		Data	System	Reporting	Analytical Tools	Audit Findings	Overall
Federal	Better	24%	15%	18%	21%	18%	19%
	Somewhat Better	18%	18%	15%	12%	24%	18%
	About the Same	15%	21%	21%	24%	18%	20%
	Somewhat Worse	3%	9%	6%	3%	6%	5%
	Worse	27%	24%	27%	27%	21%	25%
	Not Sure or Don't Know	13%	13%	13%	13%	13%	13%
State & Local	Better	27%	30%	22%	26%	22%	25%
	Somewhat Better	18%	9%	17%	22%	13%	16%
	About the Same	18%	22%	35%	22%	22%	24%
	Somewhat Worse	9%	9%	4%	0%	0%	4%
	Worse	18%	17%	9%	9%	9%	12%
	Not Sure or Don't Know	10%	13%	13%	21%	34%	19%

■ Over 30% ■ Between 20–30% ■ Less than 20%

In general, federal organizations were evenly distributed across the spectrum (better to worse). More state and local organizations thought quality improved than federal organizations. This could be because federal agencies are using shared services for specialized functions and/or larger organizations.

Comments on Quality

Nine prospective users, 24 current users, and 10 providers commented about quality, including:

- “The process is new and staff is adjusting to the newness.”
- “In theory, shared services make absolute perfect sense. However, the execution of using shared services is extremely poor!”
- “The other entities in the environment with us are smaller and have completely different needs, so they don’t bring pressure to improve. Standardization is fine, but without strong query tools to analyze data, we lack the tools we need to provide sufficient management reporting.”
- “My ability to approve invoices is much better using the new system than the old method. The service provides better controls and auditors love the system.”
- “Overwhelming amount of data entry errors. Reports are not accurate. Poor quality assurance at the point of original entry. A lot of time and effort correcting the data for generating useful reports.”
- “At first, there was resistance to change. The new system allows transparent access. We do not have any findings for adjustment or recovery. It takes significantly less time to audit our processes.”
- “My agency has been serviced by a SSP since its inception, so the levels of service have been pretty consistent from the start.”
- “I work at a SSP that has developed many automated solutions to reporting and data analytics. Since they have accomplished successful automated solutions to reporting, such as status of funds and financial statements, there has been a concentrated effort on data analytics and resolving issues monthly, instead of waiting for quarterly reporting; improving data validity and customer service.”

Effect on Timeliness

Five questions asked how timeliness changed with adoption of shared services:

- Time lag between data entry and access
- Time required for month-end closing
- Time required to implement upgrades (including elapsed time from beginning to go-live)
- Frequency of system upgrades (including patches and new versions)
- Time required to change reports per regulatory changes

Figure 6 presents the responses on timeliness from each classification.

“In theory, shared services make absolute perfect sense. However, the execution of using shared services is extremely poor!”

FIGURE 6. EFFECT OF SHARED SERVICE ADOPTION ON TIMELINESS

Changes in timeliness since adopting shared services		Time Lag	Month-End Closing	Upgrades	Frequency	Changed Reports	Overall
Current User	Better	22%	25%	15%	10%	13%	17%
	Somewhat Better	13%	10%	13%	18%	20%	15%
	About the Same	23%	32%	18%	30%	27%	26%
	Somewhat Worse	10%	3%	12%	3%	7%	7%
	Worse	13%	12%	15%	13%	7%	12%
	Not Sure or Don't Know	19%	18%	27%	26%	26%	23%
Prospective User	Better	28%	28%	31%	21%	34%	28%
	Somewhat Better	21%	24%	21%	21%	17%	21%
	About the Same	28%	21%	14%	31%	17%	22%
	Somewhat Worse	3%	10%	17%	10%	10%	10%
	Worse	14%	7%	7%	7%	17%	10%
	Not Sure or Don't Know	6%	10%	10%	10%	5%	9%
Provider	Better	48%	52%	22%	33%	30%	37%
	Somewhat Better	19%	18%	11%	7%	37%	19%
	About the Same	26%	19%	37%	37%	22%	28%
	Somewhat Worse	0%	0%	0%	0%	0%	0%
	Worse	0%	0%	7%	0%	0%	1%
	Not Sure or Don't Know	7%	11%	23%	23%	11%	15%

Over 30%
 Between 20–30%
 Less than 20%

Providers believe the time lag between when data is entered and when it is available is better (48 percent) – none think it is worse. This could be because their systems allow access in real time or almost real time. Most current and prospective users think it is better, somewhat better, or about the same.

Providers believe the time required for month-end closing is significantly better (52 percent). Current users think it is about the same.

The time required for system upgrades and the frequency of system upgrades are one of the few areas in

which most providers think it is about the same (37 percent) instead of better, and also were not sure (22 percent). Providers did think the frequency is better (33 percent). Most current users were not sure or didn't know (27 percent) about how the time required for system upgrades changed with adoption of shared services. This could be because they did not have information about the environment prior to adopting shared services. Prospective users were optimistic, with 31 percent thinking the time required for upgrades would be better.

Current users believe the frequency of system upgrades is about the same (30 percent) or are not sure (25 percent). Prospective users are cautious, with 31 percent thinking it will be about the same. Providers believe the time required to incorporate reporting changes is somewhat better (37 percent). Current users think it is about the same (27 percent) or are not sure (27 percent).

Figure 7 compares current user responses on timeliness by level of government.

FIGURE 7. EFFECT OF SHARED SERVICE ADOPTION ON TIMELINESS FOR CURRENT USERS BY LEVEL OF GOVERNMENT

Changes in timeliness since adopting shared services		Time Lag	Month-End Closing	Upgrades	Frequency	Changed Reports	Overall
Federal	Better	21%	24%	12%	6%	12%	15%
	Somewhat Better	9%	9%	6%	15%	21%	12%
	About the Same	24%	24%	21%	30%	27%	25%
	Somewhat Worse	18%	6%	12%	6%	12%	11%
	Worse	15%	18%	24%	21%	12%	18%
	Not Sure or Don't Know	13%	19%	25%	22%	16%	19%
State & Local	Better	22%	26%	17%	13%	13%	18%
	Somewhat Better	22%	13%	26%	26%	22%	22%
	About the Same	22%	39%	13%	30%	30%	27%
	Somewhat Worse	0%	0%	13%	0%	0%	3%
	Worse	13%	4%	4%	4%	0%	5%
	Not Sure or Don't Know	21%	18%	27%	27%	35%	25%

■ Over 30% ■ Between 20–30% ■ Less than 20%

State and local responders are more positive than federal. Federal respondents ranged across the spectrum, with no group in particular standing out.

Comments on Timeliness

Thirteen current users, five prospective users, and five providers gave comments about timeliness. Most of the user comments expanded on negative responses, with a few positive comments, including:

- “Upgraded within the time frame & budget.”
- “Our lag time has increased three fold since implementing shared services.”
- “The time between entry of data and access is real time, this enables me as a manager to analyze data in real time as required by my organization. This is a great improvement over our old financial system.”
- “We have become more proactive. System updates/enhancements are

now on a six month schedule. We have also with the assistance of our training department scheduled periodic webinars and training to demonstrate the new enhancements to the system.”

- “With a home grown system environment you control your own destiny. With SSP things are done along a schedule which has both good and bad results. It is good for upgrades but is less responsive to new requirements.”
- “Being a SSP, we are always involved with upcoming legislation, so it allows us to get a jump start on updating our system.”

Effect on Customer Satisfaction

Five questions asked how customer satisfaction changed with adoption of shared services:

“The time between entry of data and access is real time, this enables me as a manager to analyze data in real time as required by my organization. This is a great improvement over our old financial system.”

- Personal ability to work
- Ability to maintain and access information
- Group’s ability to work
- Ability to change processes or systems (including ability to influence priority of change requests)
- Organization’s fit with provider culture

Figure 8 presents the responses on customer satisfaction from each classification.

FIGURE 8. EFFECT OF SHARED SERVICE ADOPTION ON CUSTOMER SATISFACTION BY CLASS

Changes in customer satisfaction since adopting shared services		Personal ability to work	Ability to maintain and access information	Group's ability to work	Ability to change processes or systems	Fit with provider culture	Overall
Current User	Better	19%	22%	19%	16%	17%	19%
	Somewhat Better	19%	16%	21%	14%	17%	17%
	About the Same	22%	22%	19%	14%	22%	20%
	Somewhat Worse	9%	9%	10%	16%	5%	10%
	Worse	19%	17%	17%	28%	26%	21%
	Not Sure or Don't Know	12%	12%	14%	14%	13%	13%
Prospective User	Better	30%	33%	33%	15%	4%	23%
	Somewhat Better	22%	22%	22%	23%	8%	19%
	About the Same	26%	11%	19%	8%	27%	18%
	Somewhat Worse	7%	11%	15%	19%	19%	14%
	Worse	7%	19%	11%	27%	27%	18%
	Not Sure or Don't Know	8%	4%	0%	8%	15%	8%
Provider	Better	46%	42%	50%	27%	31%	39%
	Somewhat Better	31%	23%	23%	19%	27%	25%
	About the Same	12%	23%	15%	27%	31%	22%
	Somewhat Worse	0%	0%	0%	12%	4%	3%
	Worse	4%	0%	0%	0%	4%	2%
	Not Sure or Don't Know	7%	12%	12%	15%	3%	9%

■ Over 30% ■ Between 20–30% ■ Less than 20%

Providers think that personal ability to work is better (46 percent), the ability to access information is better (42 percent), and that their customers are better able to do their work (50 percent) after adopting shared services. This contrasts with current users, who are evenly distributed across the spectrum.

Both current users (28 percent) and prospective users (27 percent) think that they are less able to make changes in processes or systems after adopting

shared services. This is one of the few questions about which prospective users gave a negative response. No providers think their customers are less able to make changes. This is somewhat surprising, since one of the expected benefits of adopting shared services is increased standardization, which would limit flexibility.

The question asking about organizational fit with the provider culture, followed a different pattern than most

of the other questions, in that only 8 percent of prospective users responded positively. More prospective users think that there will not be good culture fit with the provider. Current users are not as negative but still offered 26 percent thinking there is a poor fit. Providers think there is a good (31 percent) or an 'OK' (31 percent) fit.

Figure 9 compares current user responses from federal organizations to the state and local respondents.

FIGURE 9. EFFECT OF SHARED SERVICE ADOPTION ON CUSTOMER SATISFACTION FOR CURRENT USERS BY LEVEL OF GOVERNMENT

Changes in customer satisfaction since adopting shared services		Personal ability to work	Ability to maintain and access information	Group's ability to work	Ability to change processes or systems	Fit with provider culture	Overall
Federal	Better	18%	24%	15%	9%	12%	16%
	Somewhat Better	15%	6%	15%	12%	18%	13%
	About the Same	21%	24%	24%	9%	21%	20%
	Somewhat Worse	12%	12%	9%	18%	6%	12%
	Worse	21%	21%	24%	39%	33%	28%
	Not Sure or Don't Know	13%	13%	13%	13%	10%	11%
State & Local	Better	17%	17%	22%	22%	22%	20%
	Somewhat Better	22%	26%	26%	17%	17%	22%
	About the Same	26%	22%	13%	17%	22%	20%
	Somewhat Worse	4%	4%	13%	13%	4%	8%
	Worse	17%	13%	9%	13%	17%	14%
	Not Sure or Don't Know	14%	18%	17%	18%	18%	16%

Over 30% Between 20–30% Less than 20%

State and local organizations had positive responses, with better, somewhat better, or about the same dominating their responses. Federal respondents' choices spread across the spectrum, although federal respondents think they are not able to change processes or systems (39%) and have a poor fit with the provider culture (33%).

Comments on Customer Satisfaction

Eleven current users, seven prospective users, and five providers gave comments about customer satisfaction. Most of the comments expanded on negative responses, with a few positive comments. Several comments are provided below.

- "We couldn't be more disappointed in our level of service received. Worst part about it is that now we are simply a number to our shared

service provider and no one seems to care about our needs. We are constantly being put into cookie cutter vanilla solutions that do not meet our needs."

- "The system has enabled the team's overall ability to be more efficient; however some employees do not adapt as quickly to new systems packets. In our case we have a foreign national workforce and if manuals in the language of these employees were available it would be much easier for them to comprehend. The new terminology was difficult for native English speakers and was challenging for our foreign nationals."
- "The key to beginning a relationship with a customer is change management. Change is painful and can severely impact the

relationship from an on-boarding customer. Through intense change management, we try to establish trust and confidence with our customers up front that leads into a seamless team with the customer."

- "Our customers use our services because we are experts in all areas of accounting. When we lose an employee our customers don't feel the effects because there are many qualified individuals working in each area."

"The key to beginning a relationship with a customer is change management."

Effect on Cost

There is only one question about cost — is it better or worse? **Figure 10** presents the responses from each classification.

FIGURE 10. EFFECT OF SHARED SERVICE ADOPTION ON COST BY CLASS

Changes in cost since adopting shared services		
Current User	Better	16%
	Somewhat Better	14%
	About the Same	13%
	Somewhat Worse	11%
	Worse	23%
	Not Sure or Don't Know	23%
Prospective User	Better	15%
	Somewhat Better	15%
	About the Same	23%
	Somewhat Worse	19%
	Worse	19%
	Not Sure or Don't Know	9%
Provider	Better	31%
	Somewhat Better	19%
	About the Same	19%
	Somewhat Worse	8%
	Worse	4%
	Not Sure or Don't Know	19%

Over 30%
 Between 20–30%
 Less than 20%

Providers think that costs are better or somewhat better (50 percent). Current users think they are worse or somewhat worse (34 percent) or don't know (23 percent). Prospective users are more evenly distrusted across the spectrum,

with 23 percent thinking they will be about the same. This means that current users are not recognizing the savings anticipated from adopting shared services.

Figure 11 compares current user responses on cost by level of government.

FIGURE 11. EFFECT OF SHARED SERVICE ADOPTION ON COST FOR CURRENT USERS BY LEVEL OF GOVERNMENT

Changes in cost since adopting shared services		
Federal	Better	16%
	Somewhat Better	6%
	About the Same	13%
	Somewhat Worse	13%
	Worse	28%
	Not Sure or Don't Know	24%
State & Local	Better	14%
	Somewhat Better	27%
	About the Same	14%
	Somewhat Worse	9%
	Worse	18%
	Not Sure or Don't Know	18%

Over 30%
 Between 20–30%
 Less than 20%

Federal respondents believe costs after adopting shared services are worse or somewhat worse (41 percent). Also, 25 percent were not sure or didn't know. State and local respondents were more positive with 41 percent thinking costs are better or somewhat better.

Comments on Cost

Six prospective users, 19 current users, and six providers gave comments about cost, including:

- "We were sold on the fact that our costs would significantly decrease by going to an SSP. In some areas it has, however in rework, lost productivity, and having to always track someone down at the SSP our costs have significantly increased."
- "We're paying less, but not as much less as we'd anticipated and we're getting less service."
- "Costs are higher than what we could be/were paying for in house processing, and the error rate has increased."
- "Our shared service centers resulted in administrative efficiencies, improved customer service, economy of scale in software and consulting, the reduction of "shadow" systems and duplication of effort and the reduction in staff time for the operation of the system."
- "We still have our original costs, now we have the shared services costs, too."
- "Using a shared services provider is very expensive. But on the other hand, now we have a USSGL compliant system, we generate auditable financial statements in a much more streamlined fashion and months earlier than we did on the old system. So, the increased cost includes much more increased

"Operation and maintenance (O&M) costs are expected to be higher with SSP system. Our old system was in steady state with limited O&M efforts. However, capabilities will be increased with the greater cost."

compliance, timeliness of completing the audit, and increased functionality.”

- “Operation and maintenance (O&M) costs are expected to be higher with SSP system. Our old system was in steady state with limited O&M efforts. However, capabilities will be increased with the greater cost.”
- “All of our customers have benefited from sharing costs and economies of scale. Through standardization and consolidation of business processes, our customers experience better efficiencies with less staff.”

Transition Activities

The second set of questions focused on the activities needed to migrate to

shared services. For current users and providers, they asked what activities they would recommend; for prospective users, they asked what activities they were planning or undertaking.

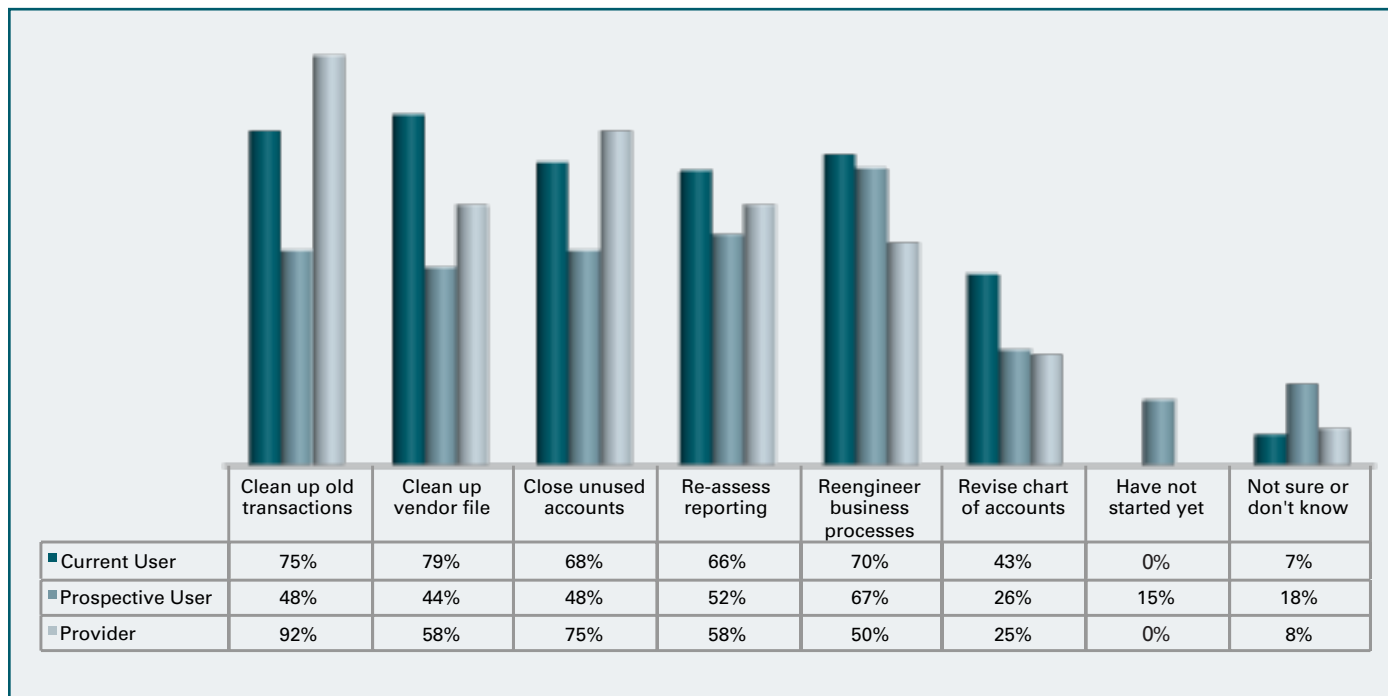
The questions provided six or seven activities; respondents could select all that applied, and also add activities. As reported below, a few differences stand out in how current users, prospective users, and providers view transition activities. Current users and providers tagged important activities that prospective users were not considering. In particular, current users place far greater emphasis on management activities and outside assistance than prospective users. This may be caused by their own lack of preparation that created more

costs than expected in adopting shared services. Prospective users can learn from these recommendations to improve their transition planning.

Preparation for Transition

What sort of preparation for moving to shared services would you recommend? Select all that apply.

FIGURE 12. PREPARATION FOR MOVING TO SHARED SERVICES BY CLASS

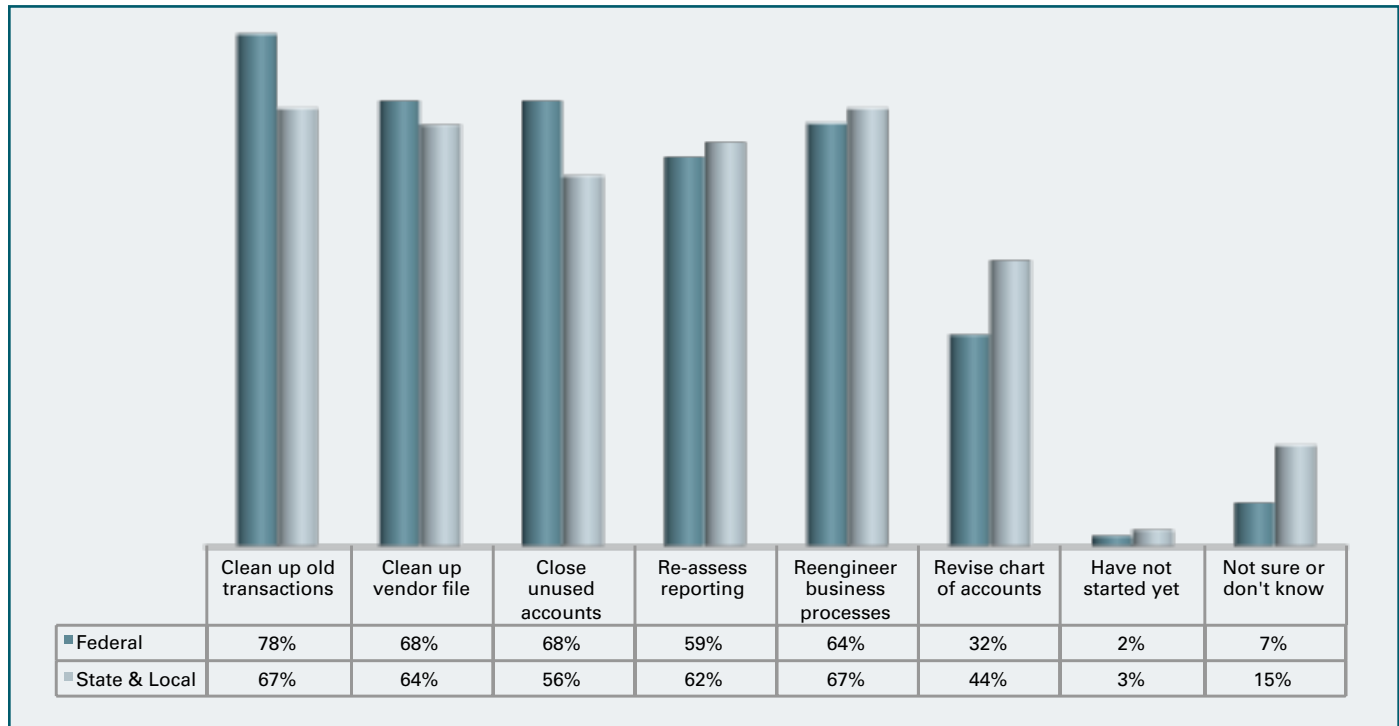


Providers placed greatest emphasis on cleaning up old transactions and closing unused accounts, while current users

believed that cleaning up the vendor file and old transactions and reengineering business processes were important.

Prospective users emphasized reengineering business processes.

FIGURE 13. PREPARATION FOR MOVING TO SHARED SERVICES BY LEVEL OF GOVERNMENT



Responses from federal versus state and local respondents were similar.

Additional Recommended Preparation Activities

One prospective user, 11 current users, and four providers gave comments about preparation activities, including:

- "Do not even think about going to an SSP until after the SSP reviews your current business lines and gives you a plan on how the conversion should take place and what you should expect during the conversion timeline."

"Training, training and more training. There is no such thing as too much training when implementing a new system."

- "Understand that the more you rely on a shared services provider to pay your bills, process your accounting transactions, perform your reconciliations, and prepare your financial statements, the less the customer will be able to explain the numbers, defend the numbers, and "own" the numbers. The customer must retain a strong CFO staff. The CFO staff must work closely with the shared services provider on a monthly basis to understand the data trends."
- "Training, training and more training. There is no such thing as too much training when implementing a new system."
- "Clearly define the boundaries and responsibilities of each process owner and establish relationships along the financial supply chain."

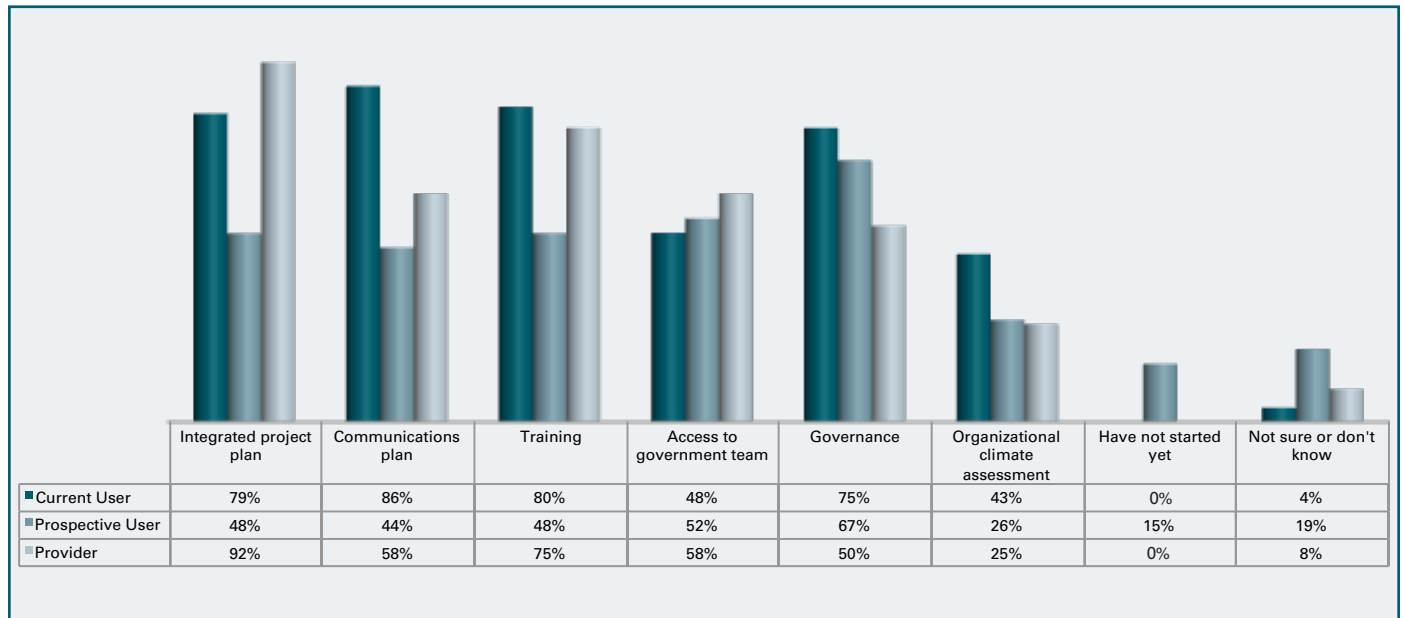
- "Take care of problem employees before switching to shared services by either keeping them in the organization or training them for upcoming changes."
- "Union concerns, establish project and change management team, ensure senior leadership buy in."

"Clearly define the boundaries and responsibilities of each process owner and establish relationships along the financial supply chain."

Management Activities

What management activities do you think would help agencies in moving to shared services? Select all that apply.

FIGURE 14. MANAGEMENT TRANSITION ACTIVITIES BY CLASS

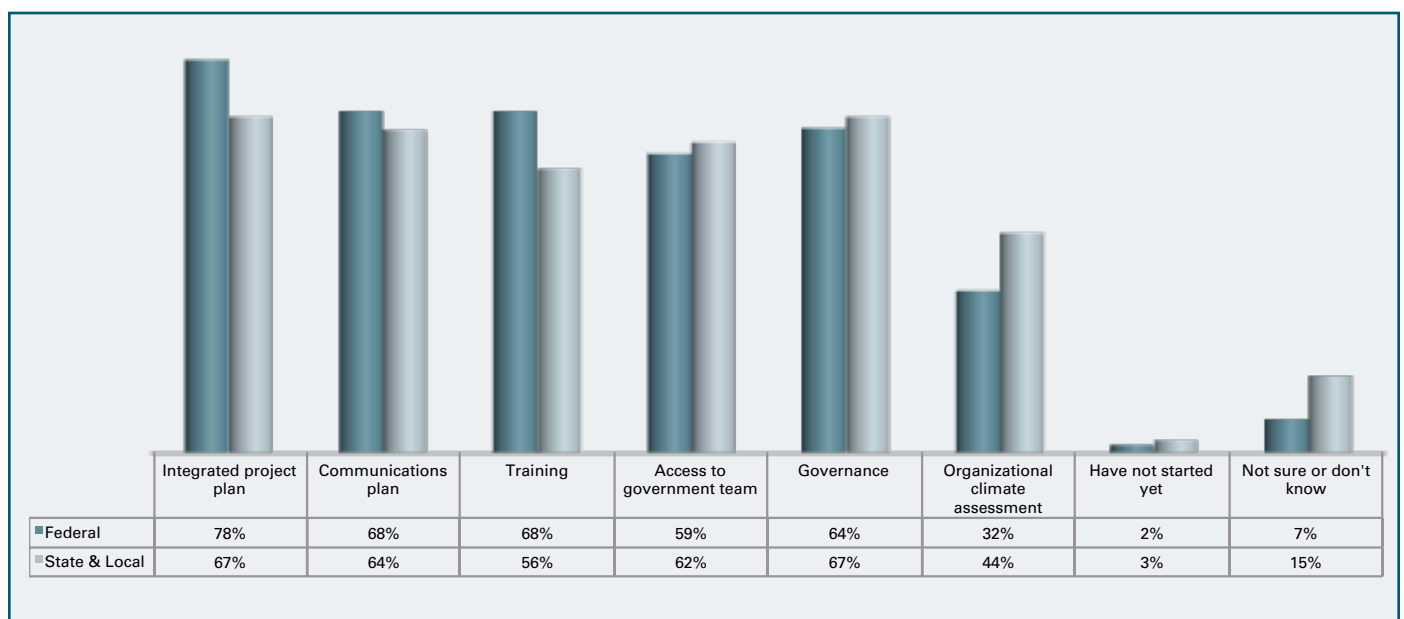


Among management activities, providers lean most heavily toward the need for an integrated plan and stress training,

while current users believe that governance and a communication plan are equally as important as the integrated

project plan and training. Prospective users believe that governance is the key management activity.

FIGURE 15. MANAGEMENT TRANSITION ACTIVITIES BY LEVEL OF GOVERNMENT



Responses from federal versus state and local respondents were similar. A notable exception is related to training. Though both believe it is important, the gap between the two groups indicates that federal respondents believe it is significantly more important than state and local.

Additional Recommended Management Activities

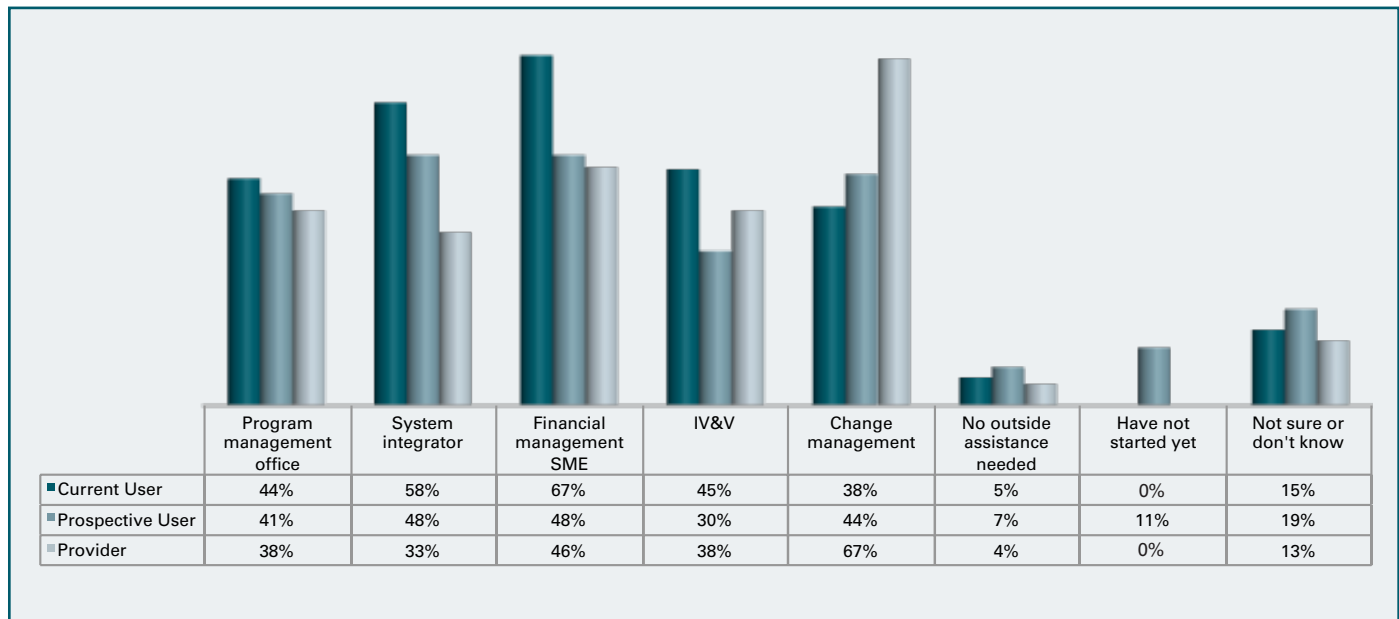
Ten current users and one provider gave comments about preparation activities, but none of the prospective users offered comments. Suggestions for activities in addition for the ones provided in the question included:

- "Need to get buy-in from the users."
- "Lead by example."
- "Online and classroom training are important but hands on using real data forces the employee to adapt to the changing environment. Having on-site assistance for at least three months following implementation would also be comforting to employees who are a bit slower in transitioning."
- "Leadership support."

Types of Valuable Outside Assistance

What type of outside assistance do you think is valuable in moving to a shared service provider? Select all that apply.

FIGURE 16. TYPES OF VALUABLE OUTSIDE ASSISTANCE BY CLASS

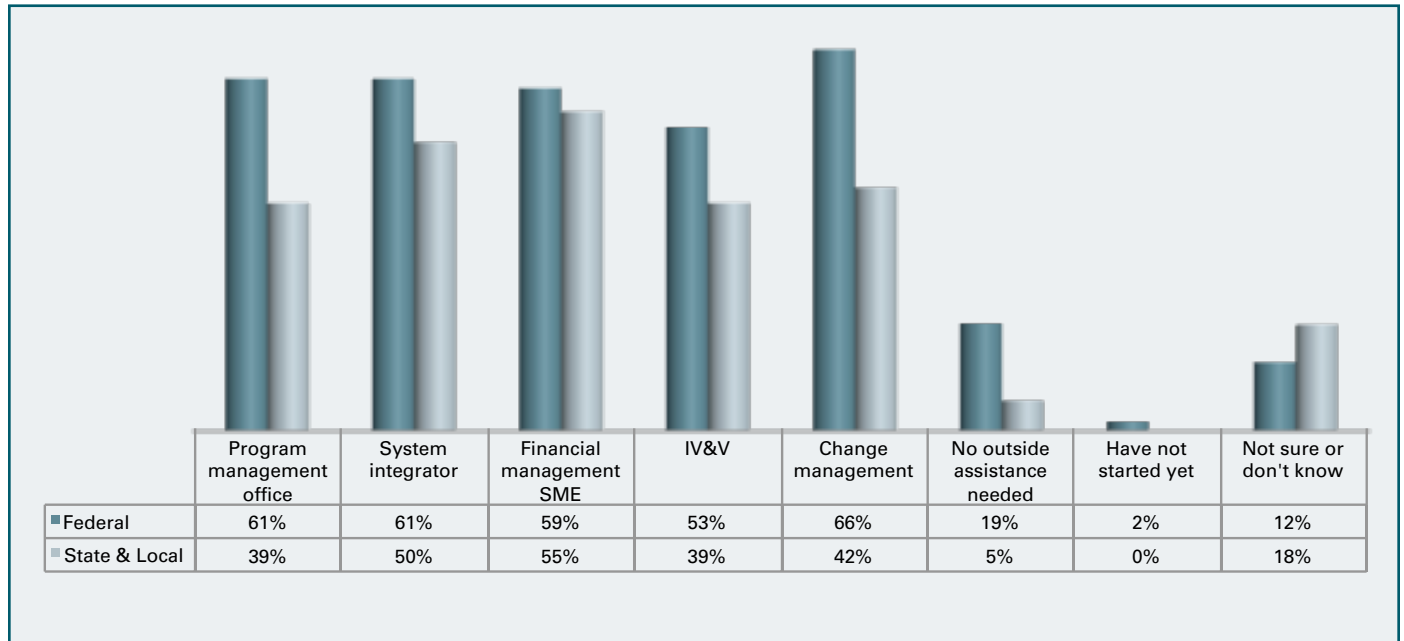


In terms of outside assistance, current users emphasized the need for financial management subject matter

expertise, while providers emphasized the need for change management. It can be noted that providers see outside

assistance with change management as a positive impact on the outcome of adopting shared services.

FIGURE 17. TYPES OF VALUABLE OUTSIDE ASSISTANCE BY LEVEL OF GOVERNMENT



Federal respondents most frequently identified change management (66 percent) as desirable outside assistance. State and local respondents gave greatest emphasis to financial management subject matter expertise (55 percent).

Additional Types of Outside Assistance

Seven current users and one provider gave comments about valuable types of outside assistance, including:

- “So much depends on values, ethics, motivation, goodwill, intentions, etc. Things are moving so fast, and sometimes, outside assistance may not be in the interest of the group. There are always new problems when old ones are corrected, and sometimes the ramifications of the new problems could be worse than what was corrected. I think for those reasons, I chose change management and independent verification and validation to screen for motives and intentions before proceeding.”

- “We involved our auditor to understand why we were receiving so many findings and what would it take to resolve those with our new system design.”
- “When we implemented our ERP, we had a bunch of incompetent contractors available to assist. I would have rather had access to one expert than the worthless folks who couldn’t help me.”
- “Project team of subject matter experts on the customer side.”

Comments on Transition

Four prospective users, 11 current users, and one provider gave additional comments about transition activities, including:

- “Shared services providers that are responsible for running the accounting system and processing transaction level activity (like paying bills) do not necessarily understand the challenges of a customer CFO office. For example, the customer

must protect against the shared services provider making changes in the shared accounting system that are detrimental to the ability to prepare auditable financial statements. Systems people in the shared services organization are not experts in financial reporting, FASAB standards, etc.”

- “Be prepared for anything. Be open to new ideas and feedback.”
- “Folks need to know how what they are doing now will be performed in the new shared environment. We are not re-inventing the wheel, we are just rolling it different. Map every

“We involved our auditor to understand why we were receiving so many findings and what would it take to resolve those with our new system design.”

existing process and confirm to the folks who will be using the new shared services how the map changes.”

- “Fix the broken processes first. Move the new customer to standardized processes that provider is already using.”

“Fix the broken processes first. Move the new customer to standardized processes that provider is already using.”

Other Provider Systems Used or Offered

What other systems supported by the provider do you use or plan to use?

Changes in Systems

The third set of questions focused on systems that integrate with the core financial system. One question was

about other systems that the provider supports. Two questions asked about interfaces with user systems.

FIGURE 18. SYSTEMS USED OR OFFERED BY THE PROVIDER

By Classification	Current User	Prospective User	Provider
Budget formulation	65%	52%	77%
Asset / property management	57%	52%	74%
Acquisition management	65%	60%	65%
Grants management	54%	60%	68%
Travel	87%	67%	80%
Employee relocation	46%	41%	63%
Analytics tools	56%	71%	67%
Purchase cards	73%	58%	78%
Fleet management	42%	48%	55%
Human resources	64%	57%	70%
Payroll	90%	68%	75%

■ Over 75% ■ Between 60–75% ■ Less than 60%

The provider systems in addition to the financial system that most current users are using are payroll (90 percent), travel (87 percent), and purchase cards (73 percent). The system most anticipated by prospective users is analytics tools (71 percent). This indicates that

prospective users are more focused on financial management from their provider, and less concerned about related systems that could be available.

More current users are using payroll than providers are offering it. This could be due to how the question was

interpreted. For example, federal payroll is consolidated at four providers who are not the same as the financial management providers. While payroll systems interface with the core financial system, the payroll system itself is not offered by the financial management provider.

FIGURE 19. PROVIDER SYSTEMS USED BY CURRENT USERS, BY LEVEL OF GOVERNMENT

By Level, Current Users only	Federal	State & Local
Budget formulation	63%	67%
Asset / property management	64%	42%
Acquisition management	71%	56%
Grants management	48%	61%
Travel	92%	83%
Employee relocation	59%	24%
Analytics tools	53%	58%
Purchase cards	80%	65%
Fleet management	38%	50%
Human resources	59%	73%
Payroll	88%	91%

Over 75%
 Between 60–75%
 Less than 60%

Many federal respondents (92 percent) are using travel, payroll, and purchase card systems supported by the provider. Many state and local respondents (91 percent) are using provider-supported payroll and travel systems.

Effort to Interface Other Systems

Two questions were asked about the extent of changes to agency systems to interface with the provider:

- Administrative systems
- Program systems

Figure 20 presents the responses for effort required for interfaces from each classification.

FIGURE 20. EFFORT REQUIRED FOR INTERFACES

Effort required for interfaces		Admin systems	Program systems	Overall
Current User	Not Much	16%	9%	12%
		2%	5%	4%
	Some	27%	14%	20%
		7%	14%	11%
	A Lot	25%	35%	30%
	Not Sure or Don't Know	23%	23%	23%
Prospective User	Not Much	15%	11%	13%
		4%	4%	4%
	Some	15%	11%	13%
		4%	7%	6%
	A Lot	52%	59%	56%
	Not Sure or Don't Know	10%	8%	8%
Provider	Better	23%	9%	16%
	Somewhat Better	5%	14%	9%
	About the Same	27%	18%	23%
	Somewhat Worse	5%	18%	11%
	Worse	5%	23%	14%
	Not Sure or Don't Know	35%	18%	27%

■ Over 30% ■ Between 20–30% ■ Less than 20%

Current users reported some or a lot of changes were required (52 percent) to their administrative systems and a similar percentage (49 percent) to their program systems. Prospective users are expecting a lot of changes (52 and

59 percent) to both types of systems. Providers are not sure or don't know (36 percent) about their customers' administrative systems, presumably lacking visibility into this aspect. Providers do not think as many changes

were needed to program systems as users did (23 percent).

Figure 21 compares current user responses from federal organizations to the state and local respondents.

FIGURE 21. EFFORT REQUIRED FOR INTERFACES FOR CURRENT USERS BY LEVEL OF GOVERNMENT

Effort required for interfaces		Admin systems	Program systems	Overall
Federal	Not Much	19%	12%	15%
		0%	0%	0%
	Some	25%	15%	20%
		6%	15%	11%
	A Lot	28%	39%	34%
	Not Sure or Don't Know	22%	19%	20%
State & Local	Not Much	13%	4%	9%
		4%	13%	9%
	Some	30%	13%	22%
		9%	13%	11%
	A Lot	22%	30%	26%
	Not Sure or Don't Know	22%	27%	23%

Over 30%
 Between 20–30%
 Less than 20%

Comments on Systems

Ten current users, five prospective users, and one provider gave comments about systems, including:

- “Over the long term, legacy mission systems will need to be upgraded to

provide better financial information and use the same accounting classification elements.”

- “It depends on the level of data held by the SSP, whether it is at a summary level or all the way down to the detailed level. For consolidated

reporting requirements, some level of detail is needed to post the financial data to the correct line on financial reports and it varies based on the type of funding and other variables.”

Analysis of Responses from Evaluators and Auditors

Only 20 evaluators or auditors responded, so it is difficult to draw conclusions for this segment. **Figure 22** presents the responses on quality from evaluators and auditors of organizations.

FIGURE 22. EVALUATOR AND AUDITOR PERCEPTION OF QUALITY

Evaluated organization's quality	Data	System	Reporting	Analytical Tools	Audit Findings	Overall
Good	8%	15%	8%	0%	17%	9%
Somewhat Good	23%	23%	15%	23%	8%	19%
OK	23%	15%	23%	31%	33%	25%
Somewhat Poor	23%	15%	23%	15%	0%	15%
Poor	8%	15%	8%	15%	8%	11%
Not Sure or Don't Know	15%	17%	23%	16%	34%	21%

Over 30%
 Between 20–30%
 Less than 20%

Evaluators and auditors are split on their perceptions of quality. Only 28 percent perceived overall quality as

somewhat good or good, 25 percent said about the same, and 26 percent indicated overall quality somewhat poor

or poor. Whereas 58 percent indicated audit findings were 'OK' to 'good'.

FIGURE 23. EVALUATOR AND AUDITOR PERCEPTION OF TIMELINESS

Evaluated organization's timeliness	Time Lag	Month-End Closing	Upgrades	Frequency	Changed Reports	Overall
Good	11%	0%	0%	0%	0%	2%
Somewhat Good	11%	11%	0%	0%	11%	7%
OK	56%	22%	22%	33%	11%	29%
Somewhat Poor	0%	11%	33%	33%	33%	22%
Poor	0%	11%	11%	0%	11%	7%
Not Sure or Don't Know	22%	45%	34%	34%	34%	34%

Over 30%
 Between 20%–30%
 Less than 20%

Overall, 29 percent of evaluators and auditors thought timeliness was poor or somewhat poor, 29 percent OK, and 33

percent indicated not sure or don't know. Time required to upgrade, frequency of upgrades, and time required to

change reports were rated 33 percent as somewhat poor.

Analysis of Responses from Others

Respondents who were not users, providers, or auditors responded to a separate set of open-ended questions. The majority believe that government should use shared services to reduce costs. This contrasts with current users who only report better or somewhat better results 30 percent of the time.

Responses to Open-Ended Questions

Members who classified themselves as other respondents were asked several open-ended questions. The questions are noted below along with some of the more common responses and themes.

Do you think government organizations should use shared services? Why or why not?

Most individuals responded “yes” with the following reasons.

- Economies of scale, cost effective, greater efficiency and effectiveness
- Concentrated knowledge-base of specialists
- It is the wave of the future and governments should use shared services
- Improved standard business processes
- Makes sense from a cost management strategy
- Less likelihood of fraud

- Risk that quality of transactions will suffer
- No. Negative extreme political and social influences trump common sense as does bad policy

Several members stated they were not knowledgeable about the subject or unsure of what shared services consist of.

Do you know of any private industry examples that would be a good model for government shared services to follow? If so, please describe them.

- IT helps desks. Call one number for any kind of IT problem
- Most major corporations outsource back office functions
- Amazon Cloud Services
- Proctor and Gamble and major hospital chains

Is there a size where economy of scale is no longer relevant? How do you determine what that point is?

- Always. It must be determined by the laws of economics. Cost benefit analysis should inform the company of the point of diminishing returns
- Transaction volume and user base will challenge SSPs for large organizations
- Complexity that make it difficult to

have a one size fits all system, and the development costs outweigh the benefits

- Ask Wal-Mart. How they manage size is important

What are the benefits and drawbacks of having all bureaus within an agency use the same external SSP?

Benefits

Common capabilities and reporting, consistency and continuity, more efficient deployment of changes, allows for human capital to be moved across the organization with ease, utilize the same platform for systems, applications and associated functions, improved auditability, and greater ability to make comparisons across government.

Drawbacks

Solution isn't the same for everyone, SSP does not allow for unique requirements, major cultural and paradigm shifts, politics and human factors, less responsiveness to change, and security of data.

When is it beneficial to obtain transactional services through an SSP, in addition to the financial system platform?

- When transaction processing is not a core capability or mission component of the agency;

Analysis of Responses from Others

- It would only make sense to receive the transactional services at the same time when you can downsize your own administrative staff;
- When the service can fit the business model of the organization without much interruption;
- When the organizational culture will buy in; and
- Best when you can no longer reduce further without cutting services.

What do you think about an agency using one SSP to support financial management and a different SSP for human resources (or other functions)? When does it make sense to consolidate shared services under one provider?

- It would make sense for purposes of cross reporting, as well as if there is a cost savings using the same provider.
- If you structure data for finance and human resources transactions, the “systems” and the provider of the systems are much less relevant. They truly are just the back office.
- It doesn’t make sense to split the platforms. They should all be under the same framework.
- Combined service providers makes sense if you don’t lose functionality.

Suppose Agency 1 is an SSP for itself and also for Agency 2. What are good governance structures for allowing Agency 2 to have a voice in system or process changes?

- This is challenge with federal SSPs today — they don’t have customer service expertise most of us have come to expect, so governance consists of meetings with customers asking for things that never get done.
- User groups with voting rights and any changes in configuration or scaling concerns, budget.
- It must be outlined up front how decisions of priority are made, and then the hosting agency must be held accountable to it.
- Agency 2 should have the same voice as Agency 1. Nicely presented policy and agreements between both agencies. Agreements should be performance-based.
- Independent auditors from a third agency.

Any other comments you would like to make about shared services?

- The fact the federal government left out private SSPs really creates a longer term tail to accomplish the goal of shared services. Four providers will take 10+ years to move to SSPs if done correctly. With a

“Private SSPs need to be given access to the federal agency customer market.”

- public/private partnership model, the results likely could have been achieved much faster with more cost savings.
- Private SSPs need to be given access to the federal agency customer market.
 - Too many shared services are attempts to show how well a particular system or application can be used “across-the-board”, when in reality there was very little, if any, research, review and analysis not just of requirements, but of specific needs, that would ensure the shared service system, application, or product could be effectively used in the context of the affected agencies, bureaus and organizations. Furthermore, it appears that “shared services” is often used to advance the agenda(s) of management and not take into consideration the needs, concerns and issues of the rank-and-file.
 - There is a risk that the SSP will not understand the business of the agency and the ultimate quality of the transactions will suffer.

Conclusions

This shared-services study reflects the current 'state of being' of respondents across a broad classification of current users, prospective users, providers, evaluators and auditors, and those not planning to use shared services. The data obtained reveals patterns of responses, and the nature of comments provides insight into the experiences of government financial management professionals concerning the use of shared services for financial management. The following general conclusions have been developed:

1. There is disparity in experience regarding customer satisfaction and cost. Most notably, prospective users and providers of shared services showed more positive responses than current users. Additionally, customer satisfaction was lower and costs higher for current users in the federal government.
2. Shared services can result in improved quality and timeliness.
3. Change management is seen as a critical success factor during transition and ongoing operations to enable realization of cost savings.
4. Respondents — who use, provide, and evaluate or audit shared services — serve in a variety of roles including decision-makers, managers, users and advisors.
5. Shared services are used by all levels of government (federal, state and local) and have been in existence for some time.
6. The conclusions lead the authors to believe AGA can serve a continuing role in providing government finance professionals with information to improve the utilization and provision of shared services all at levels of government. The study will help guide relations between current or prospective users and providers to enhance quality of provider services over time.

Appendix A: Survey Instrument

Email Letter Inviting AGA Members to Take the Survey

Thank you, in advance, for completing this survey about shared services in the public sector. At the conclusion of the study, a report will be issued and discussed at AGA's Professional Development Training in Orlando, Florida (July 13–16).

Our primary target is employees of government organizations. If you are in the private sector and provide services to the public sector, we also want your input regarding the organization that you most closely work with.

The survey includes:

- *A section to identify whether you currently use shared services, may in the future, or are a provider or evaluator;*
- *Questions (if applicable) about quality, timeliness, customer satisfaction and cost of using shared services; and*
- *A profile section to characterize your organization to help us report out in meaningful dimensions.*

Please know that your privacy is assured; your participation will remain confidential and your responses will be kept anonymous.

I appreciate your participation in this survey. We are excited about this opportunity to provide AGA members with up-to-date information about the evolving government shared services environment.

Regards,

Relmond Van Daniker, DBA, CPA

Executive Director, AGA

1. Select this link to complete the main survey: SurveyMonkey link deactivated
2. After completing the main survey, if you are interested in participating in focus groups and/or organizational culture and climate surveys related to shared services that we may initiate in the near future, provide your contact information (which is in no way tied to your main survey responses) here: link deactivated

Survey Questions

The survey questions can be obtained at the following link:
www.lmi.orgSharedServicesSurvey2014

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Endnotes

1. *Envisioning and Realizing the Promises of Shared Service*, AGA Executive Report, October 2013.
2. *Financial Management Shared Services: A Guide for Federal Users*, AGA CPAG Research Series, Report No 2, July 2005.
3. "An Elected Official's Guide: Intergovernmental Service Sharing", Government Finance Officers Association, 2007.
4. SurveyMonkey is an online (web-based) survey tool.

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