



## Finance Officer as Business Process Analyst

By Maria Zuniga and Chelle Stringer

Changing needs have required the finance officer to evolve into a more analytical role in the organization, and a properly implemented ERP system allows for greater adaptability, efficiency, and effectiveness.

Managers, elected officials, and citizens all require more information than ever. As the need for public-sector services grows, finance officers play a key role in helping the jurisdiction get the most from its limited resources. At Bernalillo County, New Mexico, any position that uses financial information, from the county manager to department staff positions, contains an aspect of the finance officer's role. This role is increasingly about providing timely, easily understood data that can be used to make decisions and improve performance.

This kind of informed decision making is increasingly important as organizations shift from individual departments using separate financial tools to well-integrated organizations that use enterprise resource planning systems for financial transactions and reporting throughout the jurisdiction. With this transformation, the role of the finance officer has evolved accordingly, establishing a crucial partnership with the business system analyst to provide the kind of oversight and communication that ERP requires, and to develop processes for prioritizing and implementing ongoing financial projects.

### ERP EVOLVES INTO A BUSINESS TOOL

Implementing an enterprise-wide system is a major feat, and doing it

correctly requires considerable time and resources. Bernalillo County spent two years conducting a needs analysis, gathering requirements, and selecting the system and vendors. A project team of the county's best and brightest experts in all related areas then spent another year on implementation, working on nothing but ensuring that requirements were met and business processes were mapped to the new system. The project team then stayed in place to support the system for a full year after it went live; after that, a long-term support organization within the IT department took over. A few years later, changing fiscal and executive climates led to ERP being moved into the finance division. A Budget and Business Improvement department was formed within the finance department to handle ERP and better meet the needs of the organization by combining business process improvements with the maximum use of technology.

**Getting Started.** Bernalillo County used a traditional project model during the implementation stage of its ERP system. This included functional leads, who represented departmental needs and business processes; technical leads, who were responsible for back-end system support; and departmental subject matter experts, who participated in design sessions. There was also

user acceptance testing and end-user training; a project management office, which included the project manager and business transformation consultants; and a project steering committee, with representatives from the departments that were heavily affected by the ERP system. This model was in place from the pre-project planning through post go-live support.

**Stabilizing the System.** Because the second stage of the project focused on stabilizing the ERP system, the functional and technical leads remained in place. They worked closely with the department subject matter experts and key users to restore the technology to working order when it failed and to make sure the system configuration was aligned with the county's newly redesigned business processes. During this phase, a great deal of effort was put into developing reports (e.g., forms such as invoices and purchase orders, and analytical reports), so the county could roll out its month-end and year-end reporting.

**Support from IT.** When the ERP support organization was created as part of the IT department, project team members applied for full-time permanent positions as business system analysts, which focused on security, database administration, and system development, and technical support personnel. The county implemented processes allowing departments to request ERP functions and reporting, using an ERP request form. The steering committee was in transition during this time, reviewing requests as ERP moved from an implementation project to a support organization.

**The Move to Budget and Business Improvement.** The Budget and Business Improvement department was formed to more strategically align the budget with county priorities, business process improvements, and technological efficiency. The ERP organization was moved from IT to Budget and Business Improvement, and the business systems analyst role became more tightly integrated with the finance officer role. During this stage, the broad ERP steering committee was disbanded and replaced with a project advisory group for each major ERP initiative.

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Under the Budget and Business Improvement department, ERP successfully took on many new projects over the past year, including automating vendor invoices via workflow; implementing a new governance, risk, and compliance module to enhance security and ensure segregation of duty compliance; and developing a mobile tablet-based work order.

### **CHANGING ROLES**

The finance officer and business systems analyst began to work together closely to ensure that the needs of all constituencies were met. While the finance officer was historically a behind-the-scenes reporting role,

changing times have pushed the position to the forefront as the link between the data, performance measures, and reporting and management.

**Finance Officers.** Finance officers are now expected to analyze financial information and make recommendations, helping with budget priorities, and aligning funding to organizational priorities, making the most efficient possible use of resources. Decision makers need data, but not just any kind of data; it needs to be in a format that allows for analysis. Gone are the days of providing reports containing pages and pages of raw data. Information must be summarized in meaningful ways, graphically depicted whenever possible, and provided in the context of industry standards. Managers need this level of information to establish the right metrics to track.

As the one responsible for making this shift, the finance officer particularly needs real-time financial information. An enterprise-wide ERP system provides it, integrating aspects of finance, from budget to purchasing to accounts payable and general ledger reporting. As needs change, the system must be adaptable, able to handle both big and small changes. The finance officer needs to be able to communicate changes to the business systems analyst, who in turn must be able to translate that need to technical developers and system implementers.

**Business Systems Analysts.** Department experts were transformed into functional leads during ERP implementation, and they evolved again into business systems analysts in the sup-

port environment. This role works best when a functional expert is willing to learn the technology, as the desired skillset is difficult to find through recruiting. For instance, a strong budget analyst makes an excellent candidate for a business systems analyst supporting the budget module in an ERP system. This person's in-depth knowledge of the business function, when combined with technical training in areas such as light system configuration and report development, is a valuable asset to the organization; by adapting the system to better meet data and reporting needs, one strong business systems analyst can create reports that make finance officers throughout the entire organization more efficient and effective.

The business systems analyst is the bridge between the functioning of the system and the needs of the department. Increasing demands for accurate, timely, and easily understood information make this role more important now than ever. To meet the departmental need for functionality and support, the business systems analyst also requires a link with technical support – traditional system developers. As such, Bernalillo County pairs every business systems analyst with a technical counterpart in ERP on each request for functionality.

**MOVING TO A THREE-TIERED OVERSIGHT MODEL**

The steering committee was very effective during the ERP implementation phase, but once ERP was incorporated into day-to-day operations, the county needed a more comprehensive system for linking county needs to project scope and prioritization of new ERP

projects. The recently implemented three-tiered oversight model performs this function, ensuring continuous department engagement and making sure that ERP supports business needs. (The model is illustrated in Exhibit 1.)

The top tier of the model is the executive/leadership level, including the county manager, chief finance officer/ERP executive sponsor, division and department leadership, and elected official. The primary activities at this level include conducting discussions with department and division leadership and elected officials to help everyone understand how the ERP group is supporting the organization's business needs.

The second tier comprises three focus areas: project-related oversight and communication; two-way, ongoing communication between ERP users for a given module and the business systems analyst responsible for that module; and two-way communication between department staff and ERP staff.

An advisory group is formed for every major ERP project to provide project-related oversight and communication. This group comprises business owners, key stakeholders, and key ERP staff. The purpose of the advisory group is to help keep key stakeholders involved and to promote direct, frequent discussions for the duration of each project. These discussions focus on the project schedule and key decisions, and the effects of the new business processes and functioning on internal department processes, procedures, roles, responsibilities, and approval levels.

Ongoing communication between ERP users and ERP staff is maintained by establishing user groups for each major business process and ERP module. Each user group focuses on specific module function updates, business process changes, issues, and needs. Additionally, the users share ways they use the ERP system to conduct their work and identify where additional functioning and reporting is needed. The frequency of the meetings and work sessions varies by group, but

**Exhibit 1: Three-Tiered Oversight and Communication Model**



the goal is to meet at least four times per year.

The meetings between the department and ERP staff keep communication flowing among the department director, key department staff, ERP users, Budget and Business Improvement staff, key ERP staff, IT staff (when necessary), and the business transformation consultant. These meetings provide a forum for two-way conversation regarding ERP and department needs. Participants discuss staff and user needs, and upcoming ERP functions and reporting. These meetings are conducted two times a year with each department.

The third tier of the oversight and communication model focuses on ERP communications and planning. This involves providing ERP updates at quarterly county manager meetings for all directors, posting advisory group meeting notes, and posting the user group calendar and notes. The purpose is to make all ERP-scheduled events, work instructions, training materials, tips, and information available to all county staff. Material is updated as needed.

### SCALABLE PROJECT PROCESS AND METHODOLOGY

The county used a traditional ERP big bang implementation methodology (in which everyone moves to the new system at once) for the initial ERP implementation. Once the ERP system was in place and the support organization was established, however, the need arose for new functioning, and big bang was not a good fit for these projects. Instead, a scalable project process and meth-

### Bernalillo County at a Glance

- Located in central New Mexico and includes the city of Albuquerque
- Population of 662,564
- General fund annual budget of \$237 million
- Budget for all funds of \$508 million
- Employs 2,465 full-time employees

odology was needed, with a standardized approach to pre-project planning, implementation, and post go-live stabilization and reinforcement.

Pre-project planning activities included assessing a project, obtaining project funding, reconciling project success indicators and measures, and clarifying and defining project scope. Activities also include making sure the project outcomes, budget, and team are appropriate.

Project implementation included activities such as blueprint design, system configuration, testing, developing training material, providing training, and roll out into production. It also involves user involvement and communication to ensure that policies, procedures, and business processes align to system design.

Post go-live activities focused on adopting and using the ERP system to perform departmental functions better and more efficiently. Reporting was also enhanced to help departments quickly and easily access the information they needed for tracking, reporting, and informing department performance.

While providing system support, fixing bugs, applying patches and upgrades, and providing refresher and updated training was critical, the most substantial activities were the working sessions with departments, which helped them address their internal business processes and use the system's functioning and reporting to full capacity.

### CONCLUSIONS

Changing needs have required the finance officer to evolve into a more analytical role in the organization. Finance officers need the right tools to achieve greater adaptability, efficiency, and effectiveness, and an enterprise resource planning system can make this possible. Bernalillo County has found success by pairing the finance officer with system experts who understand the business.

Do not be afraid to evolve your organization's ERP support to meet the needs of the organization. Changing times require adaptability, so adapt your capabilities by following a standardized project methodology that works for your organization, making sure communication with the employees who use the system is incorporated into all aspects of the project. Finally, align funding with organizational priorities, and focus on technological improvements to increase efficiency. ■

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