

2. Best Practices Research and Blueprint Development for a Shared Service Center

TCBA was engaged by the District of Columbia's Office of the Chief Financial Officer to provide a plan to restructure Agency-level CFO into five Cluster groups. Each cluster group would be managed by an Associate Chief Financial Officer and would operate a Shared Service Center for Accounts Payable, Accounts Receivable and Payroll administration. Our review included the following:

- Establishing a CFO structure that parallel's that of the Deputy Mayors of the District;
- Establishing a CFO structure that provides directions, information and controls systemically using the capabilities of SOAR;
- Providing financial staff to advise Directors on planning and budget matters;
- Providing financial managers with data on current status and systems and controls that preclude unauthorized expenditures; and
- Streamlining "back-office" financial operations by working toward a consolidation of accounting operations.

PROGRAM/OPERATIONAL ASSESSMENT

1. Organization and Management Process

TCBA is working on a contract with the Financial Management Division (FMD) of the U.S. Department of Agriculture's Farm Service Agency to:

- Assess the efficiency and effectiveness of FMD in managing and using its human resources;

- Reduce duplication of effort and gaps in services;
- Align the organizational structure to become more customer oriented;
- Identify management processes that need to be improved or redesigned to improve effectiveness and efficiency at the existing organizational levels;
- Improve communications and reporting among Divisions and to the Office of the Director;
- Recommend optimum resource allocations across functions; and
- Develop an organization structure improvement plan, including detailed implementation steps.

2. Procurement Process Review and Redesign

TCBA was engaged by the City of Atlanta to review the procurement functions of the City and recommend actions to reduce the cost and to improve the efficiency, effectiveness and transparency of existing procurement processes. Atlanta's purchasing operations had come under increasing pressure as a result of the City's growth, increased contracting demand, and lack of continuous improvement efforts. The project included:

- A comprehensive review of the procurement process;
- Development of a blueprint for change;
- Development of a business case for change with quantitative and qualitative benefits of proposed changes;
- A detailed implementation plan for the proposed changes; and
- An agenda for legislative and administrative change.

TCBA reviewed existing practices, developed benchmarks based on other comparable jurisdictions, and made recommendations for reorganizing, consolidating,

outsourcing, and otherwise streamlining procurement processes and activities to improve efficiencies and reduce costs. TCBA developed a strategy for increasing the efficiency and effectiveness of the City's purchasing operations. The recommendations included improvements in strategy, policy, process, program, technology systems, and human resource development and management. We also recommended aggregate buying and e-procurement as means of achieving cost savings.

3. Program Tools Assessment and Technical Handbook Development

TCBA provided expert support for the examination of Fannie Mae and Freddie Mac collectively known as the Federal Housing Enterprises (FHEs) as a result of a 1992 legislation creating the Office of Federal Housing Enterprise Oversight (OFHEO).

TCBA assisted OFHEO's Examination and Oversight functions by providing Examiners, Capital Market Specialists, Information System (IS) Examiners, and other specialists as defined by OFHEO.

The project required the Examiners to assist OFHEO in revising accounting and finance reporting models to include policies and procedures; reviewing criteria for measuring financial risk of various housing programs; analyzing market and pricing issues and general financial information; reviewing programs and systems to monitor risk management; and developing an Examination Handbook. The Handbook focused on the degree of risks, along with their materiality and significance, as the primary considerations for establishing the scope of examination of the FHEs. For example, sec-

tions of the Examination Handbook were prepared for derivatives activities, corporate governance, management control systems, asset/liability management (funding, hedging, swaps, global debt and foreign currencies) and risk management areas (interest rate risk, credit risk, operating risk, off-balance sheet activities, Mortgage Backed Securities, etc.).

4. Program Eligibility Review

TCBA performed a review of 21,000 enrollment files for the DC Healthcare Alliance program to ensure that enrollees were eligible and that appropriate documentation existed in the files to support their program eligibility. This program provided healthcare coverage to all uninsured residents of the District of Columbia who met maximum income requirements and who were not eligible for other healthcare entitlement programs. TCBA accomplished the review by verifying and validating enrollment eligibility and ensuring that enrollees had proof of District of Columbia residency, lacked third party insurance and met the income qualification guidelines. The results of our review were captured and reported through an integrated database.

In addition, we developed a comprehensive training program for the Healthcare Alliance enrollment specialist and for the nonprofit organizations that assisted in enrollment of their clients in the program. Training materials were developed to assist enrollment personnel to recognize acceptable forms of proof of residency, income, medicaid eligibility, and third party insurance coverage. All primary and secondary enrollment personnel were trained.

5. Master Business License Focus Group Sessions

TCBA conducted a series of Focus Group Sessions for the Department of Consumer and Regulatory Affairs (DCRA) relative to the District of Columbia's newly implemented Master Business License (MBL) Program. TCBA recruited participants from 14 primary business sectors and affiliated associations to discuss issues relative to licensure in the District and how to assist businesses in the registration process. TCBA designed the program and facilitated each session to acquire the pros and cons of the MBL Program, gather recommendations for simplifying the processes and developed a frequently asked question page, relative to the business sector, for inclusion on DCRA's MBL website.

6. Accounts Receivable Assessment

TCBA conducted an assessment of the accounts receivable procedures performed at DCRA to determine what procedures and systems are being used, how to streamline the processes and establish standardized A/R procedures.

TCBA interviewed all personnel responsible for A/R functions and "walked through" the processes in order to identify inconsistencies and deficiencies in methods of processing and recording transactions and to identify revenue losses within three of DCRA's major divisions. TCBA provided recommendations for conducting an audit, selecting accounting program, establishing standardized A/R practices and reconciliation procedures, and the creation of a collection division.

7. Capital Improvement Program Financial and Programmatic Assessment

TCBA was engaged by the DC Office of the Chief Financial Officer (OCFO), Office of Budget and Planning to provide Capital Improvement Program Financial and Programmatic Assessment Services. This engagement also entailed indemnification of capital project management system for the CFO.

8. Cashiering Operational Assessment

TCBA was engaged by the Office of Finance and Treasury (OFT) to conduct an assessment of its District-wide cashiering operations to determine the key factors impacting the optimum performance of its cashiering and revenue accounting processes. OFT was interested in conducting benchmarking activities, collecting data and receiving recommendations that would assist in enhancing the performance, service delivery and program efficiency of its cashiering and revenue accounting operation. Eight cashiering locations and OFT's offices were identified in the scope of this assessment.

9. Performance Measurement

TCBA teamed with Renaissance Worldwide, Inc. to assist the General Services Administration (GSA) in developing a performance measurement system that complied with the requirements of the Government Performance and Results Act (GPRA). As the prime contractor on this engagement, TCBA provided training and facilitation services in the implementation of the Balanced Scorecard (BSC) model for GSA personnel in the Office of Government-wide Policy (OGP). OGP is responsible for promulgating policies and identifying

best practices to improve management of programs and functions throughout Federal agencies. The primary objective of this engagement was to assist OGP personnel in the application and use of BSC through workshops and documentation analysis.

The TCBA team provided guidance on GSA's ranking of elements, indicators, and measures within the BSC model. Ranking was based on current organizational data obtained by the OGP core team during interviews of GSA executive level personnel. This process was designed to assist the core team in analyzing critical enablers needed to support the internal BCS objectives such as skills, competencies, information tools, and adaptability.

10. Management and Operations Review

TCBA was engaged to provide an independent and impartial assessment of the existing operating environment at National Association for the Advancement of Colored People (NAACP) Headquarters and determine the utility of and deficiencies in existing policies and procedures, internal and administrative controls, automated and manual systems, management reporting, organizational structure, internal and executive communications and business processes. Based on the results of our review, we developed an organizational restructuring plan to enhance the Association's development, its management, its strategic planning and performance measures linked to its strategic plan.

TCBA developed an approach that allowed the Chairman, President, Executive Committee and the Board of Directors to address management and operational issues which had not only existed for several years but which must be corrected in order for the NAACP to effectively fulfill its mission.

11. Risk Assessment

TCBA was engaged to assist the DC Department of Human Services in developing management controls and assessing the existing management infrastructure. As such, we examined all facets of the existing operation and made recommendations to improve processes and management and program control and procedures. We also conducted compliance reviews to ensure that business practices were executed in accordance with District regulations.

The purpose of this engagement was to provide management consulting services to the Department of Human Services to assist in the performance of an Operational and Risk Assessment. Our team provided comprehensive review of operational practices; high level facilities assessment; review of existing policies and procedures; and review of internal and administrative controls, automated systems, work flow, organizational structure, management reporting, staff training, and internal and executive communication

12. Organizational and Operations Review

TCBA was engaged by the DC Child and Family Services Agency (CFSA) to perform an organizational and operations review, develop fiscal operations policies and procedures, and develop a fiduciary model for the creation of a quasi-government agency or authority. The primary objectives of the organizational and operations review of the Agency were to identify inefficient and ineffective operating practices at CFSA, develop operational policies and procedures, provide recommendations for an organizational structure that would support improved fiscal operations and establish an autonomous agency, and strengthen internal controls.

13. Water Utility Operations and Management Review

TCBA was engaged to conduct an operations and management review of the Norfolk Department of Utilities (DU), including an organizational competitiveness assessment and recommendations to change processes to achieve industry competitiveness in the department's operations. The assessment included reviewing existing technology, practices, and procedures; evaluating the potential for enhancing customer services; and exploring possibilities for improving cost effectiveness and operational efficiencies.

TCBA reviewed DU's management, operations, and maintenance practices to determine the potential for improved customer services, cost effectiveness, and operational efficiencies. The team evaluated existing procedures and technology for transition to a "best in class" operation through a phased approach. Our methodology primarily focused on the analysis of both existing data and new information obtained through various means of employee input in order to obtain a thorough understanding of the existing organization and operating environment.

14. Customer Service Management and Operations Review

TCBA assisted the DC Water and Sewer Authority in improving its customer service delivery and internal operations by providing the following services:

- Review of Revenue Operations - Water measurement, billing and customer service;
- Technical Assistance on Management Control Issues;

- Risk & Vulnerability Assessment;
- Development of Information Technology Plan; and
- Implementation Assistance.

For each of the functional areas reviewed, TCBA performed activity-based cost analyses and made comparisons between internal operating costs versus outsourcing.

15. Procurement and I/T Reengineering

The Washington Suburban Sanitation Commission (WSSC) retained TCBA to work with its Procurement and Information Technology Reengineering Teams to create a series of recommendations to produce breakthrough performance. In particular, WSSC's sought to reduce the cycle time, effort and cost, while maintaining acceptable controls and level of customer service for the procurement, storage and distribution of goods, materials and services throughout the Commission; and to reduce the cycle time, effort and cost for the development, installation and support of business applications including software, hardware, networks (voice and digital), systems integration and customer support.

Our activities included facilitating working team meetings, conducting senior leadership interviews, mapping high level processes, analyzing internal and external constraints, identifying improvement opportunities, and assessing personnel ability to assume new roles and responsibilities related to web-based tools, information technology and e-commerce. TCBA conducted a performance comparison of organizational business processes against internal and external standards of recognized leaders as well as identified and documented root cause issues, developed improvement alternatives and select high value action plans and recommendations.

16. Availability and Capacity Study of Local Businesses and Minority Business Enterprises

At the request of a local real estate developer, TCBA was engaged to conduct a study to determine the availability and capacity of Local Businesses and Minority Business Enterprises (MBEs) for the construction of the National Harbor Project, a multi-use development project in Oxon Hill, Maryland adjacent to the Potomac River. The project will encompass a variety of retail, dining, entertainment, office, and hospitality venues. The project team assisted the developer in determining an appropriate and achievable minimum percentage of Local Businesses and MBE contracting goals during the construction of the initial phases of the National Harbor Project.

Our final report identified the key factors that could impact local and minority participation in the development of the National Harbor Project including a comprehensive business listing of the L/MBE firms (and their capabilities) in the region; an estimate of the current and projected demand on construction resources that could affect the construction of the National Harbor Project; an analysis of the construction labor pool for Prince George's County; and an analysis of the capacity of the L/MBE vendor pool compared with the demand for their construction skill sets or services.

17. Personnel Process Review

TCBA, in conjunction with a national firm, conducted a comprehensive analysis of the District of Columbia's Health Benefits Administration processes, documentation and system updates for employee hires and terminations and processing of personnel action forms. Our

study included documented work flows and time studies to identify inefficiencies in the process as well as procedures that caused a high susceptibility for errors in the personnel and payroll records.

TCBA performed a analysis of the health insurance premiums being paid by the District by comparing the enrollee information contained in the seven insurance carrier's records to the personnel records for District employees. This analysis identified over \$6 million in potentially recoverable premiums. TCBA also reviewed the benefits administration processes and identified improvements to strengthen controls and streamline the processes.

18. Timekeeper Process Evaluation

TCBA conducted a review of the timekeeper process for the District of Columbia government. Timekeepers were administrative staff responsible for completing timesheets for employees within their departments, making changes to employee data for new hires and terminations, distributing checks and pay stubs, and other administrative duties. TCBA reviewed the overall process, scheduling, workloads, etc. to determine the efficiency of the process and identify potential areas of fraud, waste, and abuse.

Based on our assessment, we made recommendations to eliminate non-beneficial tasks, eliminate redundancies, consolidate complementary tasks and alternative procedures to achieve the desired outcome. We identified annual savings of \$6 million to \$8 million through automation, redesigning the process and redistributing the work.

19. Internal Control Review

TCBA was engaged by the DC Department of Employment Services to perform an internal control review. DOES management was concerned that unemployment checks may have gone to those ineligible to receive unemployment benefits and that employer tax refunds may have been diverted for personal use by DOES employees. Accordingly, we conducted a comprehensive review of the processes and controls surrounding check processing, bank accounts, the administrative fund and tax receipt and payments.

20. Risk Assessment

TCBA conducted an operational review of the risk management activities of the New Jersey Department of Corrections. This project entailed assessing the Department's procedures for determining adequacy of insurance coverage, examining claims, and reviewing trends in claims data.