

FINANCE EXISTS TO

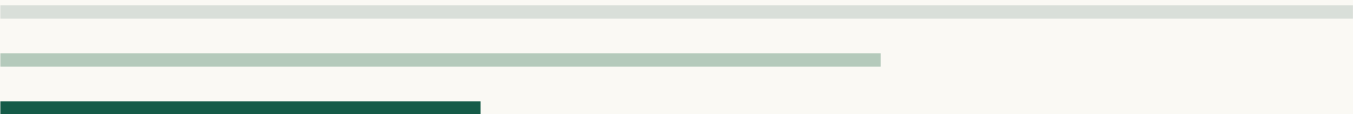
Reconcile to source.
Pay accurately.
Close and report.

Sample mid-market business – Finance function (illustrative)

Pay on time. Run payroll. Close the period.
Give leadership a reliable view of the business.

\$172k–\$214k

Illustrative annual capacity value in the workflow gaps below.



14

people in the scenario

4 weeks

assumed baseline window

\$1.925M

annual scenario cost / AUD

THE FIRST GAP TO CLOSE

Manual three-way matching and AP exceptions: \$119k.
Find the workflow gap. Keep judgement and accountability with people.

READING GUIDE

Start with the purpose. Then locate the gap.

A fictional mid-market function, with explicit assumptions and named workflow problems.
Use this sample to discuss the work; validate a live baseline before committing benefits.

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TWO WAYS TO READ

PDF: a complete board pack. HTML: the same pages, with expandable detail.

01 / EXECUTIVE SUMMARY

Less matching by hand. More reliable finance.

Begin with three-way matching and AP exceptions: \$119k of \$214k.
These are assumed workflow costs, not measured findings about a client.

\$172k–\$214k

Annual capacity-value scenario

\$214k

Six named problem costs

\$119k

First two problem costs

THE LOGIC OF THE RECOMMENDATION

01 Match once; route the exception.

A rules engine matches PO, invoice and receipt; standard supplier data reduces rework.
People handle the mismatches that need a decision.

02 Make the close more dependable.

A maintained reporting layer replaces repeated assembly; source fixes prevent journals.
Keep material review, payroll accuracy and leadership interpretation with the team.

03 Prove the service improved.

Track match accuracy, on-time payment and close days alongside manual hours.
Release capacity only when service quality holds.

THE DECISION

Scope the first two changes, then validate the rest of the six-problem portfolio.
\$172k–\$214k is the whole-portfolio scenario, not a promise of cash savings.

02 / COVERAGE & CONFIDENCE

One cost base. A clear reporting boundary.

The scenario assigns \$1.83M across five work areas and holds \$95k back.
All figures are illustrative annual costs. No observation of a client is claimed.



4.9% OF THE ANNUAL COST BASE

\$95k held back

Activity detail not confidently attributable. Excluded from findings and recovery estimates.

A clear boundary is part of the result.

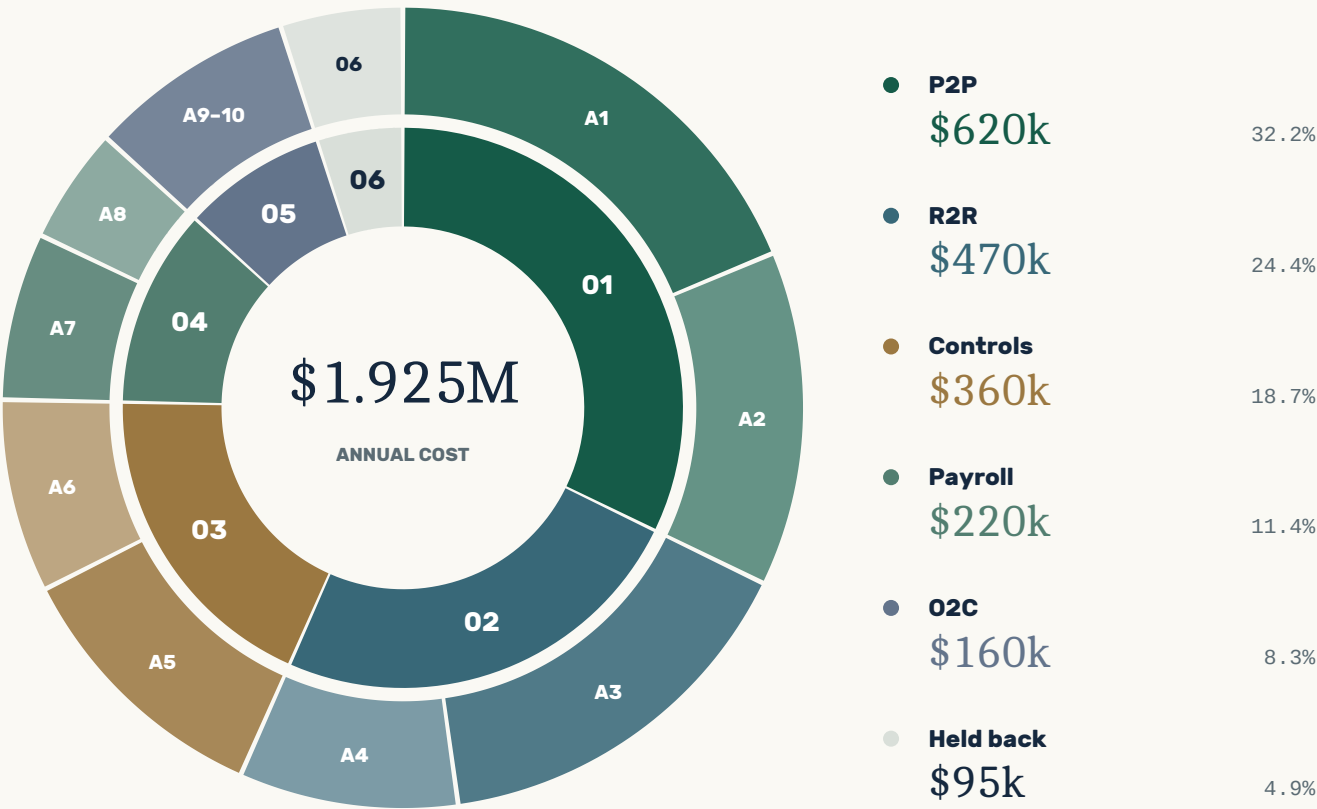
Cost basis	Australian market benchmark assumptions;	not actual employment costs.
Assumptions	Work mix, recovery and annual cost are	scenario inputs, not findings.
Conservative	Scenario assumes idle time removed;	no measured floor is claimed.
Protect	No individuals or content in this sample.	Find gaps, not people to remove.

03 / WHERE THE TIME GOES

See the whole cost. Open the work beneath it.

Purchase-to-pay and record-to-report account for 56.6% of annual cost.
The inner ring shows work areas; the outer ring shows activity groups.

COST SUNBURST / AREA TO ACTIVITY



56.6%

in the first two work areas

10 activities

Within the five listed areas

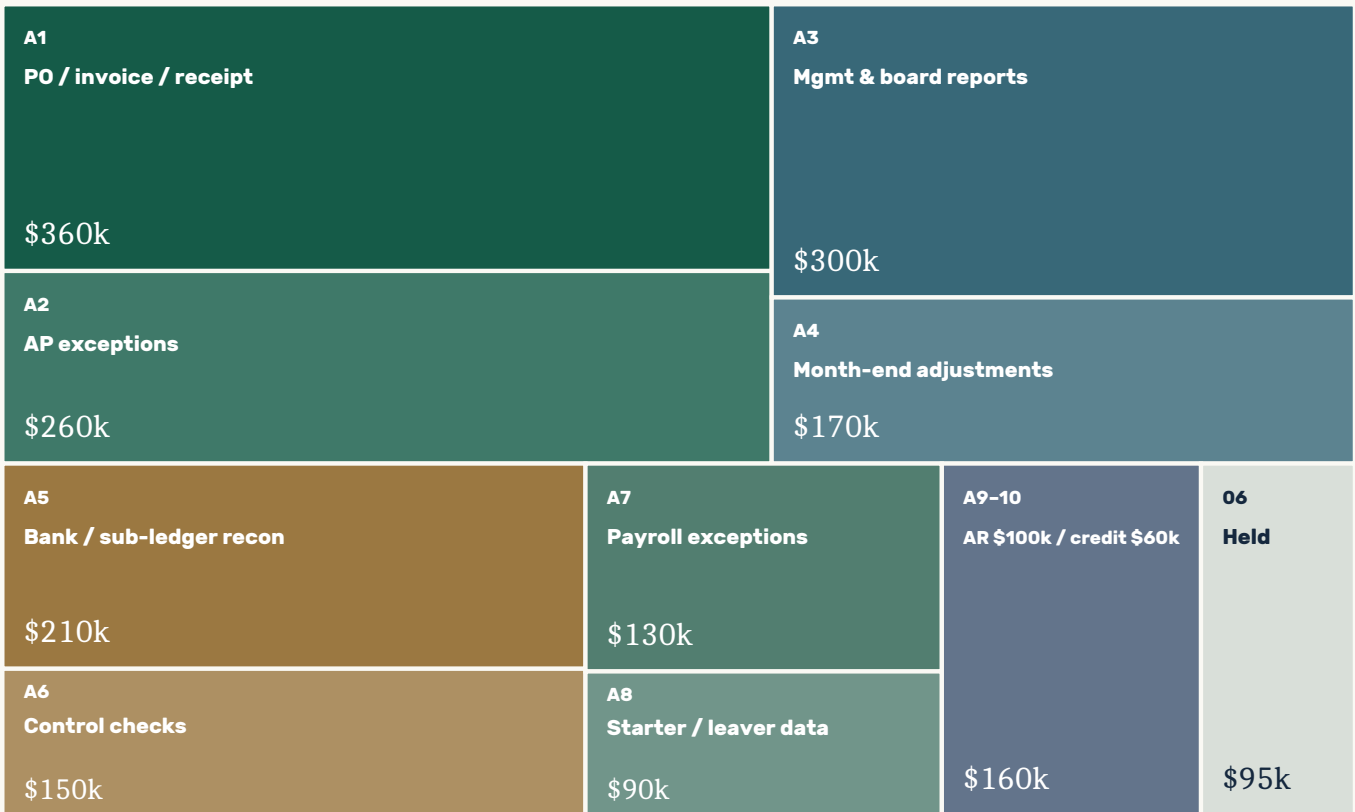
Finance A9-10 combines AR allocation (\$100k) and credit chasing (\$60k); HTML opens both.
Grey is held back. Every segment is a scenario allocation, not measured time.

04 / THE WORK PROFILE

The work, sized by what it costs.

The \$1.925M scenario supports the function's purpose through the work below.
Each block is proportional to annual cost. These are assumptions, not observed time.

ACTIVITY MAP / BLOCK AREA = ANNUAL COST



- P2P
- Payroll
- R2R
- O2C
- Controls
- Held back

WORK MIX / SCENARIO SHARE OF \$1.925M

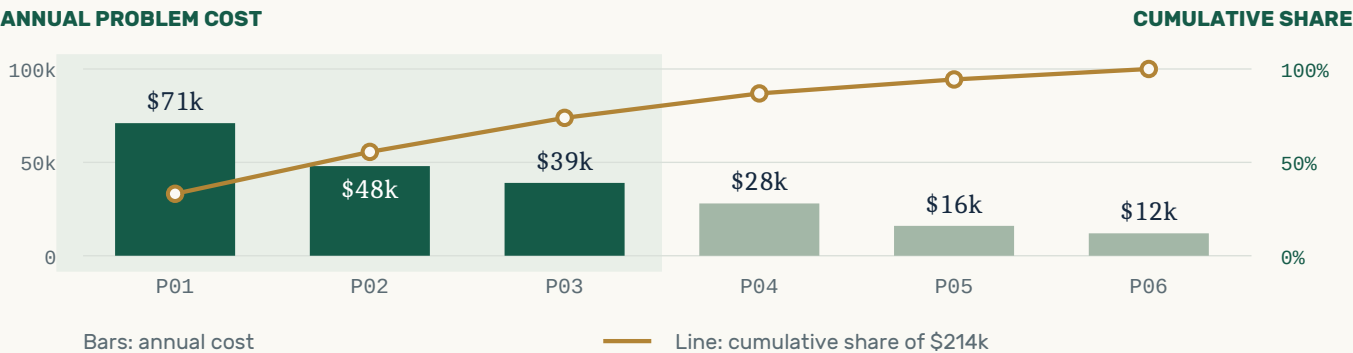


Work mix is an analytical assumption. Lower-value work includes necessary administration; it is not all recoverable.
High-value: \$1.17425M. Lower-value: \$750.75k. Target: 69% high-value.

05 / THE SIX PROBLEMS

Three priorities. 74% of the named gaps.

The six problems total \$214k. The first two account for \$119k; adding manual reporting brings the priority set to \$158k.



PRIORITY / PROBLEM		ACTION
P01	PO / invoice / receipt matching by hand Every supplier invoice is matched by hand to its purchase order and goods receipt, and any mismatch in price, quantity or timing is chased individually before payment. It is the same three-way comparison, thousands of times a cycle, and it is where the team's hours concentrate. A rules engine can clear the clean matches automatically and surface only genuine exceptions, so people spend their time on the breaks that need judgement – not on the ones that were always going to reconcile.	Automate
P02	AP exception handling When an invoice doesn't match, someone opens an email trail: querying the supplier, chasing a missing approval, re-keying a corrected line between systems. Each exception is small; the volume is not. Standardising supplier and PO data so fewer mismatches occur in the first place, then auto-routing the ones that remain to the right owner, turns a daily chase into a short, bounded queue.	Automate
P03	Management reporting rebuilt by hand The board and cost-centre packs are rebuilt from source each month – data pulled, pasted, reconciled and reformatted into the same layout as last time. The analysis is valuable; the reassembly is not. A maintained reporting layer that refreshes from the ledger returns those days to the team and shortens the month-end tail at the same time.	Simplify
P04	Bank & sub-ledger reconciliation Statements and sub-ledgers are matched line by line, most of which agree and a few of which don't. The team spends its time confirming the agreements rather than resolving the breaks. Auto-clearing high-confidence matches by rule, and routing only the genuine exceptions to a person, focuses effort on the items that actually need a decision.	Automate
P05	Payroll exception & query handling Each pay run carries the same corrections: a starter set up late, a leaver not closed off, data that didn't flow cleanly from the HR system. The fixes repeat because the cause sits upstream. Correcting starter/leaver data at source stops the same exceptions recurring run after run, and reduces a common source of pay error.	Redesign
P06	Month-end manual adjustments A recurring tail of manual journals is posted every close to correct the same handful of things. Because they repeat, they are a process signal, not a one-off. Addressing what causes them at source shrinks the adjustment tail each cycle and makes the close more predictable.	Redesign

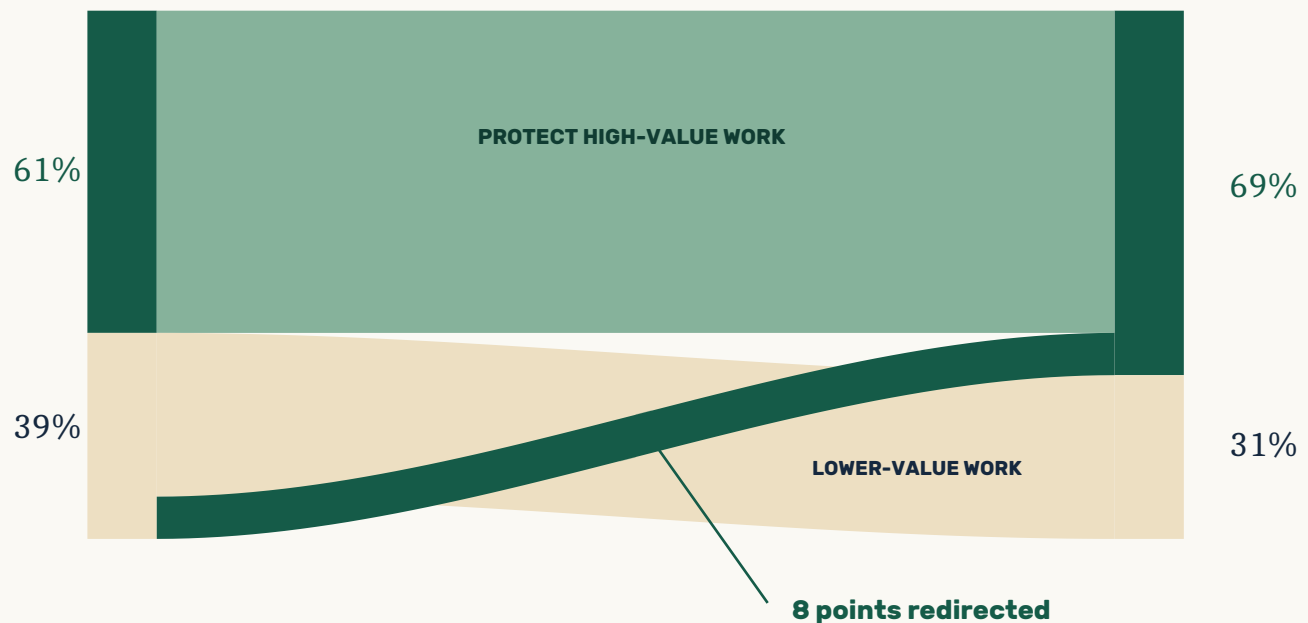
06 / WHERE THE FREED TIME GOES

Turn recovered time into better work.

An eight-point shift takes high-value work from 61% to 69%. It redirects \$154k of annual capacity on the same \$1.925M cost base. This is a target, not a result.

BASELINE

REDESIGN TARGET



+8 points

Target movement in work mix

\$154k

8% × \$1.925M, redirected annually

Within the \$172k–\$214k recovery, not on top.

WHERE CAPACITY SHOULD GO

Use the capacity for complex exceptions, control judgement and a more reliable close. Protect payment accuracy and better financial decisions. Do not turn the model into headcount cuts.

PUT THE CAPACITY TO WORK

Agree the destination for \$154k before delivery. Track payment accuracy, close quality and manual effort.

07 / DECISIONS FOR LEADERSHIP

Leave the room with four clear commitments.

Suggested accountable roles and proof measures for a future pilot are shown below.
Confirm a real baseline before delivery; this sample does not authorise a change.

-
- 01

AUTHORISE WAVE ONE

Finance sponsor + AP owner

Automate three-way matching; standardise supplier data and route AP mismatches.

Proof: Manual matching hours; match accuracy; on-time payments; exception age.
-
- 02

SET THE GROUND RULES

Controller + systems owner

Set matching thresholds, materiality and human review for exceptions before scaling.

Proof: Exceptions resolved correctly; controls and payment quality maintained.
-
- 03

STABILISE REPORTING

Reporting owner

Maintain a reporting layer; address recurring corrections at source before each close.

Proof: Pack preparation hours; close days; recurring correction journals.
-
- 04

COMMIT TO A RE-READ

Executive sponsor

Review the first wave after comparable operating cycles, then revisit the baseline quarterly.

Proof: Work mix toward 69%; less manual effort; close and payment quality hold.
-

MEASURE THE WORK

Use team-level outcomes and quality checks. Do not introduce individual rankings.

08 / SCENARIO ARITHMETIC

Check the model. Validate it in practice.

ILLUSTRATIVE INPUTS / NO CAPTURED RECORDS

The costs on these pages are supplied scenario assumptions. The linked records below contain the named problem amounts; their hashes check the integrity of this model, not a client result. A live finding would need independently reconciled captured evidence.

\$119k

FIRST TWO SCENARIO PROBLEMS

P01 matching +
P02 AP exceptions

\$71k + \$48k = \$119k

LINKED SCENARIO RECORDS / SHA-256

P01	P02	P03	P04	P05	P06
3723fba0	5443c1b9	573537d1	0dc01464	4b05e0cd	21b5efe7

Each code seals a supplied scenario record. A changed record changes its hash. Compare with a trusted original to detect replacement of the complete chain.

The full payloads and saved chain head are available in the HTML and accompanying JSON.

An illustration, not a verified finding.

Before a live decision, validate the population, attribution, rates and duration calculations. There is no REAL PASS or claim of captured evidence in this sample.

BASIS OF CALCULATION

Cost base: \$1.83M assigned + \$95k held = \$1.925M. All amounts are AUD.
Australian benchmark assumptions supplied in the brief; no band-level rate schedule supplied.
Work mix: 61% high-value / 39% lower-value. These are analytical assumptions.
Recovery: \$172k–\$214k, or 80.4%–100% of \$214k named gaps. Capacity value, not cash savings.
Delivery and adoption costs are not modelled. The \$154k target uses part of that recovery.
Four weeks is scenario context; no captured task hours or independent annualisation basis are supplied.

09 / PRIVACY

Measure the work. Respect the people.

This sample contains no individuals, personal timelines or client records. It locates workflow gaps and shows where capacity could go; it is not a case for removing people.

LIVE MEASUREMENT BOUNDARY / TO BE AGREED

In scope, when approved	Application context, active / away state and domain-level system use. Aggregate into team and workflow patterns.
Excluded from capture	Keystrokes, message and email content, file contents, screenshots, camera and microphone.
Excluded from reporting	Individual scores, rankings and timelines. Suppress any cohort that fails the agreed minimum-size threshold.

BEFORE A LIVE DEPLOYMENT

Confirm approved sources, title filtering, retention and minimum cohort sizes. Use team-level outcomes; keep individual performance assessment outside the readout.

COSTING AND SCENARIO DISCLOSURE

Costed at supplied Australian market benchmark assumptions, not a specific organisation's employment costs. No band-level rate schedule was supplied. Figures are conservative scenario assumptions (assuming idle time removed), not verified findings or a measured floor.
Illustrative sample – no live client records.