ORIGINAL PAPER

PROCESS MANAGEMENT IN LOCAL GOVERNMENT SHARED SERVICES CENTRES – FROM AN INVENTORY OF SHARED SERVICE PROCESSES TO SLA DESIGNING

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ABSTRACT

The efficiency and quality of performed tasks constitute one of the indicators of functioning of an organisation in both the public and private sector. The article presents the experience of the Shared Services Centre (SSC) in Toruń in the managing processes conducted as a part of provided shared service. The management of the processes which are presented by the authors of the article includes inventories of taken-over processes, their standardisation, optimisation and the principles of constructing service level agreements (SLAs) concluded by the SSC with the served units.

Key words: shared services centres, process management, public sector management

INTRODUCTION

The concept of shared services is quite simple and it has been adapted from other areas of business activities, for instance from production. A few decades ago, enterprises operating on a global level supplied the market with goods using their branches placed in different regions of a country or the world, which in turn supplied local, regional and also national markets. After some time it was discovered that if products were mass produced in specialised companies and then delivered to customers (local, regional and also national ones), it would be more efficient and more profitable (a classic example) of specialisation and returns to scale. SSCs used the same concept of business organisation and operating, i.e. they concentrated on providing shared services to entities located in different places in one area [Bangemann 2016]. Such a solution enabled achieving basic objectives that were assigned to such organisations or limiting expenses with improving quality through standardisation of processes and their repeatability [Tomasino et al. 2014]. These fundamental objectives found at the basis of SSCs in the private sector have been implemented in the public sector, which has been going through important changes consisting of the evolution of paradigm for public governance since the beginning of the 1980s[1]. The process started with implement-

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[1] It should be emphasised that Shared Services Centres operating in the public sector can differ significantly from those in the private sector, because they operate within precise legal, organisational or political frameworks imposed by self-government or public system.

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ing the concept of New Public Management in Great Britain [Sandford 2015]. It consisted of the implementation of management tools typical for the private sector in public organisations [Samberg 2017]. The main objective of such an approach was to increase the efficiency of the public sector operations resulting from a growing deficit of the public finance sector [Holzer and Fry 2011]. The reforms of new public governance based on such principles as the promotion of competitiveness in the area of providing services; empowerment through transferring control functions from the bureaucratic sphere to citizens (communities); measuring activity and concentrating on outputs and financial results [Local Government Association 2003], instead of on expenditure [Local Government Association 2010]. Despite the lack of supporters of such an approach to public governance, such concepts as the quality of provided services, flexibility of management, evaluation of implemented tasks, shifts of interest from observing legal procedures to effects of operations seem to be constantly in the discussion on determining how the public sector should be organised [Branda 2006]. Thoughtless use of private sector tools in public organisations has been criticised, and has resulted in constant searching for new solutions of public governance [Hall 2017]. However, in the new paradigms of public governance proposed currently, i.e. new public governance or neo-Weberian state, the efficiency issues mentioned above are still indicated as an important element of the public sector organisation [Henderson 2015].

LOCAL GOVERNMENT SHARED SERVICES CENTRES IN POLAND

The process of implementation of functioning in business solutions belonging to the area of SSCs in the public sector in Poland was started in 2015 with an amendment to the Local Government Act of 2016. The aforementioned amendment enabled munici-

palities to perform tasks under a shared service. The legislator left an open catalogue of tasks performed under a shared service and indicated only its basic scope of administrative, financial and organisational tasks. In case of personal scope, the legislator strictly defines the catalogue of entities that can be placed under a shared service. This catalogue includes: (1) organisational units of a municipality, (2) community cultural institutions and (3) other community legal entities established under separate legislation for performing public tasks and included into the public finance sector. The group of entities does not include enterprises, research institutes, banks and commercial law companies established by self-governments. The biggest municipalities showed initiative in the area of creating new organisational structures supporting managing budget entities. When the local authorities decided to establish SSCs within their structures, entities performing the same statutory tasks and having unified IT systems, including financial and accounting systems, were placed under a shared service. The two specifications mentioned above, i.e. performing the same statutory tasks and using unified IT systems, were the key points for designing shared services in self-governments which were designed for education units. Out of 18 analysed municipalities[2] where voivodship and local authorities are placed, SSCs as organisational units were established on resolutions of the City Councils in 8 following municipalities: (1) Bydgoszcz [Res. XXXII/590/16], (2) Gdańsk [Res. XXVIII/711/16], (3) Katowice [Res. XXXIII/662/16], (4) Łódź [Res. XXVII/688/16], (5) Opole [Res. XXXVIII/750/17], (6) Toruń [Res. 466/16], (7) Wrocław [Res. XXX/601/16] and (8) Zielona Góra [Res. XLI.498.2016]. This constitutes over 44% of all the municipalities that were analysed. In all of the municipalities that decided to establish local government SSCs, except for the Łódź municipality, only education units were placed under a shared service (Fig. 1).

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[2] The research to diagnose the interest of local authorities in creating Shared Services Centres and determining the scope of entrusted tasks was conducted in municipalities where the authorities of self-governmental or governmental administration are located. Appropriate resolutions of a resolution-passing body – a city council, according to which shared services centres were established and material and personal field of application of provided services was determined constituted the basis of the study prepared by the authors. The research was conducted between June and December 2017.
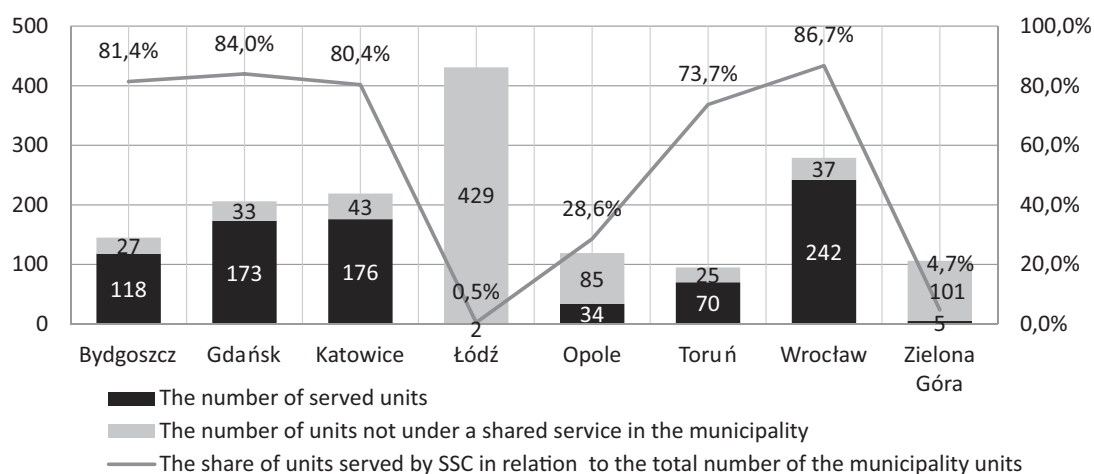
Fig. 1. The number of units serviced by selected local government shared services centres in Poland in 2017
Source: Own study based on the statutes of SSCs in individual municipalities.

The material scope of provided services in the area of handling units is wide and it includes: accounting, payroll and personnel services, IT, legal advice and others.

Financial and accounting services are common to all the analysed CSSs, thus it is safe to assume that they constitute basic services in the catalogue of shared services.

The article presents the model of accounting processes management within the provided services from the moment they are taken from served units, through the process of their modelling, until the moment of their standardisation and drafting service level agreements (SLAs). The authors illustrate the above-mentioned process with the example of the Shared Services Centre in Toruń – a unit providing a shared service in the area of accounting, reporting, payroll, settlements and centralisation of VAT settlements for organisational entities in Toruń[3]. The Standardisation of accounting processes is illustrated with the example of Toruń Shared Services Centre.

When a shared service is received by a certain group of municipal organisational units, e.g. by education units, a unification (standardisation) of processes within provided services (accounting, payroll and other) should be performed[4]. The process of standardisation is analysed and presented in detail in the article with the example of an accounting service. The process was preceded with an inventory of processes performed by the served units. All possible processes within a provided financial and accounting service were listed and their determinants, which influence their frequency, were specified. It resulted in creating a matrix of processes occurring in particular served units and their frequency and/or number. It was assumed that a given process manifested the same labour intensiveness in particular units and only the frequency/number was the factor differentiating a given

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[3] Toruń Shared Services Centre (TSSC) provides a shared service for all the education units in the municipality (68 units in total) in the area of accounting, reporting, payroll and settlements and it provides the service of VAT centralisation for all the organisational units of the municipality (95 units in total). TSSC has been providing a shared service since 1 January 2017. The standardisation of accounting processes has been performed on the basis of the data collected between January and September 2017.

[4] Before it is included in a shared service, each education unit that is now served by TSSC used its own accounting policy with a chart of accounts, interpreted budget classification for particular economic events individually, it used a different terminology of payroll and settlements, etc.

process in a unit. Moreover, the processes were classified by the following topics: (1) accounting processes that included (a) drawing up annual plans (planning resources for the following year, drawing up unit plans of budget revenue and expenditure for a given year, planning budgetary needs until the end of a given year, drafting requests for resources[5], (b) accounting processes (accounting of the following: proofs of sale, proofs of purchase, bank statements, cash-desk reports, cash register income, payroll, loans, benefits, payment of benefits from a company social benefits fund on the basis of drawn-up lists, EU project proofs and proofs of purchase) and payments: entering bank transfers, (c) settlement processes (clearing of the following: tuition fees of preschool children, payments for meals for preschool children, payments for meals for school children, payments for boarding houses; reconciliation of the following: balances of receivables with counterparties, balances of commitments with counterparties, stocks, stock books with accounting situation; (2) reporting, including among others: monthly, quarterly and six-month reports (overtime settlement, settlements of payments, budgetary accounts; EU projects reports, settlement of liabilities, preparing accounting data for the education information system), (b) annual reports (balance, profit and loss account, statement of changes in the fund with a description, a trial balance, pre-numbered form and cash register report, an inventory and settlements statement, information on liabilities, statements on awarded contracts and municipal assets, preparing information for a consolidated financial statement). In the analysed case, TSSC placed 68 education units of the municipality under a shared financial and accounting service. Each of the units conducted the aforementioned processes, but their construction, i.e. number and the scope of performed activities, accounting and detailedness were not unified. In the period of the shared service provision, i.e. in the first, second and third quarter of 2017, the number of accounting documents amounted to 69,085 in total, of which purchase invoices constituted the majority (45%). The process of standardisation of accounting processes was preceded with an inventory, that included the analysis of accounting documents in terms of the form and date of payment of liabilities and receivables. Particular units did not apply an integrated and unified policy in this area, and the form and mode of payment depended on the current decisions taken by the managers of the units and did not constitute an element of the financial policy of a given unit. A cash payment (24%) and 14-day deadline for payment (56% for sales invoices and 46% for purchase invoices) were the most frequently used forms of payment regulations, for both liabilities and receivables. At the stage of the inventory of processes, they were not standardised but a description of particular units by means of the number of implemented processes was made. Preparation of process mapping for a given unit enabled their comparing in accounting terms (Fig. 2), which was used in scaling of the workload of individual employees allocated with the number of implemented processes and enabled achieving the returns to scale when work productivity was calculated[6].

The significant differences in the number of processes conducted by the served units resulted from the scope and scale of their activity. Among the main determinants differentiating the number of accounting processes the following can be found: (1) the number

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[5] A request for resources in the public sector units constitutes a stage initiating expenditure. It includes verification of available funds in a unit's financial plan and their reservation.

[6] The disproportion among the units served by TSSC is significant. In the smallest (in accounting terms) units over a thousand processes are implemented annually, and in the biggest units – over 40 thousand. The conducted inventory of processes enabled comparing one another in the area of accounting complexity. In TSSC, like in other analysed self-government SSCs, the process of taking over employees performing activities under a shared service (e.g. accounting staff) was implemented in accordance with art. 23' of the labour code. Assigning two facilities to accounting services improved the work productivity and thus resulted in financial savings – an economic effect. The inventory of processes was a necessary condition in this process because the allocation of units served by particular employees was conducted on the basis of the character of an education unit (e.g. a boarding house, a swimming pool, external service provision) and first of all on the basis of the total of processes of the assigned units, so that the workload for one employee would be standardised.

of sales invoices, (2) the number of purchase invoices, (3) the number of students/children in the unit and boarding house, (4) the number of payments due to catering, accommodation, tuition and others, (5) the number of implemented EU projects and (6) the number of chapters, paragraphs and tasks included in the unit budget. The number of budget paragraphs and chapters resulting from the tasks of a given unit is correlated to invoices, that significantly influences the multiplication of processes. In case of completion of a few tasks by a unit, the same invoice is distributed to many chapters and paragraphs, there is treated as separate processes. Bank statement accounting, catering payment settlements, entering bank transfers are accounting processes the repetition rate and number of which result from the presented determinants (e.g. the number of invoices, of students, etc.) and influence the number of completed processes in a unit in a given period of time. Although the number of processes conducted by particular units under a shared service is characterised by high variability (63.32%) and the number of processes of particular served units differs on average by 8,805 processes from the average amount for a studied group, the determinants specifying the value of processes for a served unit are characterised by a greater stability. It proves that despite the fact that served units differ one from another, the same units in the following months are characterised by similar labour intensity, which is of key importance for the management of processes under a shared service in the area of the use of human resources in serving the units, budgeting costs and first of all in the process of creating unified standards of conducted processes (Fig. 3, the table). Purchase invoices are basic documents processed by TSSCs and they constitute about 70% of all accounting documents. Considering the character of the served units (education units), seasonality can be observed in their activity (holiday season: July and August), when the number of processed accounting documents (of all kinds) is half as small as in other months.

The number of documents generated by the served units is characterised by a high degree of predictability, and after eliminating the holiday months (when the entities are much less active), a corrected coefficient of variation of the number of processed documents can be obtained and depending on their types it alternates between 8.09 and 16.41%. The biggest number of invoices, i.e. purchase and sales invoices is estimated at their average amount. It is of key importance for optimisation of the processes management and specifying their labour intensity (in the process of standardisation).

With specified particular groups of accounting processes conducted in the served units, the process of their standardisation, that constitutes the basis for introducing the rules of a provided shared service, can be started. It is necessary for designing a SLA[7] between a served unit and a SSC [Cordall 2018]. The problem of the lack of standardisation of particular accounting processes had a few reasons. Firstly, each unit had its own accounting policy, rules of accounting, reporting expenditure and income, which in effect made and still makes it impossible for instance to compare budget expenditure according to paragraphs. Secondly, each facility differently defined the scope of activities performed by the Chief Accountant, the circulation and description of accounting documents and activities performed by other employees participating in a process. Thirdly, the timeliness of realised accounting processes resulted only from external regulations concerning for instance the deadline of periodical reports, payments of liabilities, etc. Fourthly, no unit quantified the number of realised processes, their frequency and labour intensity, neither did they standardise them internally. A consequence of the above mentioned conditions is the necessity to introduce standardisation of each accounting process provided within a shared service, according to the material and personal scope, the time of realisation and competence and responsibility of the participating parties. The scope of changes connected with the

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[7] A Service Level Agreement (or SLA) is the part of a contract which defines exactly what services a service provider will provide and the required level or standard for those services. The SLA is generally part of an outsourcing or managed services agreement, or can be used in facilities management agreements and other agreements for the provision of services. This article is primarily aimed at customers and provides some simple tips for drafting effective SLAs.
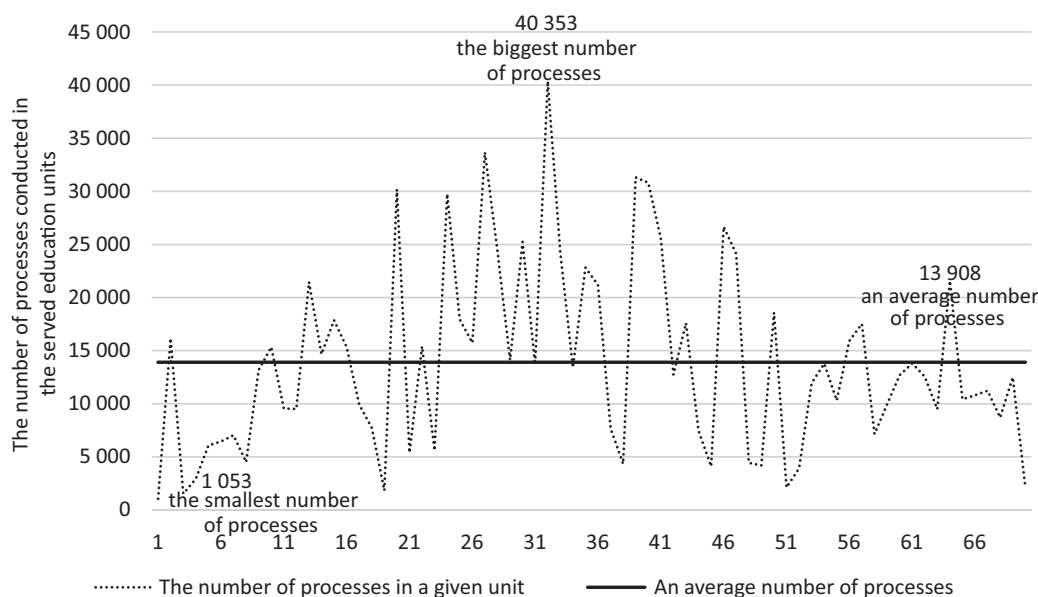
Fig. 3. The number of processed accounting documents of the units served by TSSC (January–September 2017)
Source: Own study based on TSSC data.

Table. Characteristics of accounting documents processed by TSSC (January–September 2017)

Specification	Average number of documents	Standard deviation	Coefficient of variation (%)	Corrected coefficient of variation (without seasonality) (%)
Sales invoice	1 122	354.5	31.58	8.09
Purchase invoice	3 487	736.9	21.13	9.89
Accounting note	94	33.3	35.46	16.41
Cash report	277	39.5	14.25	10.60
Total	4 980	1 132.1	22.73	8.73

Source: Own study based on TSSC data.

introduction of unification of accounting types in units concerned first of all the elimination of differences in accounting of events belonging to the same category, that have the effect in different accounting records and results from among others vagueness of interpretation of rules and the lack of uniform enforcement and use of regulations in all the served units. As a consequence, differences occurred, such as for instance non-compliance of accounting records with regulations in some units, non-uniformity of data in

financial reports, inconsistencies in data in additional financial settlements required by the municipal authorities, no possibility of a reliable analysis of financial data and thus a different presentation of data in a unit's financial reports – balance, income statement and consequently the lack of reliable examination of a consolidated balance of a municipality. Unification of accounting records and interpretation of regulations will result in a reliable presentation of data and appropriate (complying with the provisions) account

of economic events in the units. A unified account of economic events in all units in legal and accounting terms in financial reports will unify the forms of reports (for analysis), and the received homogenous data, when analysed, will enable to find the anomaly in the units (in a group of units with a similar profile, e.g. schools with swimming pools) and specify the reasons. The most frequent differences in the process of standardisation were the differences in the classification of accounting the same accounting event, for instance expenses incurred on repairs, conservation or review of fixed assets were recorded depending on the description in different budget paragraphs and accounts. The standardisation of book-keeping procedures was not implemented in a TSSC only, but also in the served units. On the part of the served units, the scope of information describing an economic event constituting the object of accounting was not only unified, but also competences and duties of particular employees participating in the circulation of accounting documents were defined. Moreover, payment dates and the number of purchase documents from counterparties were standardised. An individual

supplier was required to issue from one to four invoices a month – depending on the character of supply (cf. Fig. 4) [Peel et al. 2011].

After the processes of standardisation and optimisation are finished, the stage of creating procedures of providing shared services can be started [Department for Communities and Local Government 2006]. The existing self-government organisational units operate in traditional, hierarchical organisational and managerial structures, where vertical dependence is a basic management relation. Creating a SSC and entrusting it with the provision of supporting processes (e.g. accounting, payroll, personnel or IT ones) changes the relationship between a serving unit and a served unit entirely. Firstly, a SSC is based on horizontal and thus flexible organisational structures. Secondly, the relations between a SSC and served units are not based on reporting relations but on cooperation and for this reason the formalisation of rules of cooperation is essential. Separating tasks performed so far by particular self-government/public organisational units and relocating their conducting to a specialised unit, a SSC, results in the necessity to define precisely the
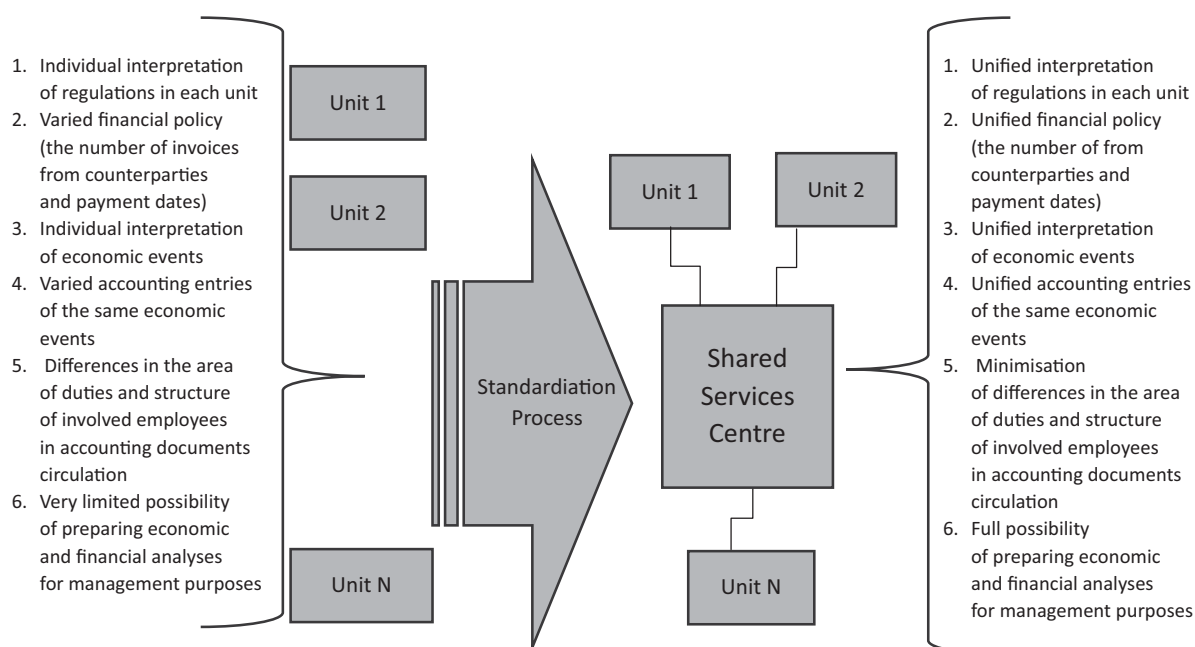

Fig. 4. The scope and effects of accounting processes standardisation in self-government shared services centres illustrated with the example of SSC in Toruń

Source: Own study based on TSSC data.

responsibilities of individual parties participating in the process implementation – providing a service. In the traditional model of management, without SSCs, the scope of competences and responsibilities of particular employees engaged in processes is important, but the whole responsibility for their organisation, implementation and supervision rests with the manager of a unit. The introduction of the abovementioned model, a SSC, causes a division of competences and responsibilities between the served unit and a SSC. In this scenario it is of key importance to define the risk matrix, responsibility and time of particular processes implementation. For the needs of TSSC the Business Process Model and Notation (BPMN) developed by the Object Management Group was used. Its accuracy and usefulness for describing the processes of enterprise resource planning (Enterprise Resource Planning systems) is its great advantage.

Within the activity of TSSC, three process areas, in which procedures specified for this entity will take place, have been identified: (1) management processes – concerning activities of managerial character (consistent with the scope of internal control), like for instance creating the vision of a unit, strategy planning, indicating objectives, identifying and analysing risks. It must be remembered though that a budget unit, which TSSC will be, will largely depend on management decisions made at a higher level, i.e. in the Municipality of Toruń; (2) operational processes – the biggest process area concerning providing services to served unit, obviously in factual terms resulting from the unit statute. Therefore, operational processes concern fulfilling basic duties of the unit, for which it was created (cf. Fig. 5) and (3) supporting processes – their basic aim is to support operational processes. Each operational process is assigned with sub-processes and
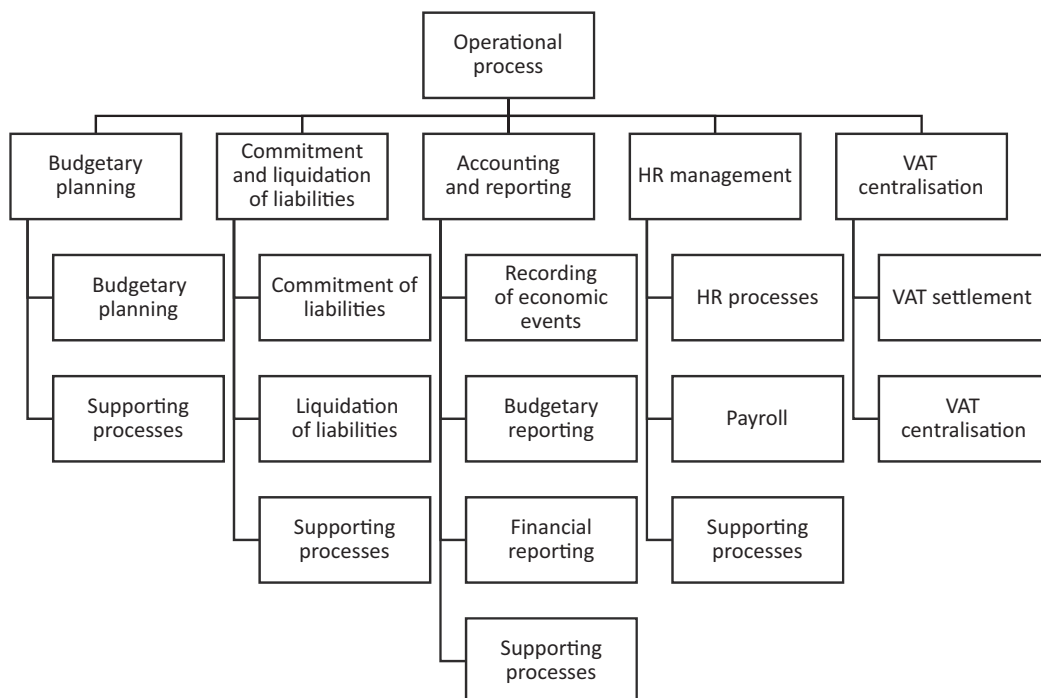

Fig. 5. A list of operational processes in TSSC
Source: Own study based on TSSC data.

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[8] Created within Business Process Management Initiative. It is currently owned by Object Management Group. Current version of the standard is 2.0. The objective of OMG created in 1989, that included IBM, Apple Computer and Sun Microsystems, was to specify standards of cross-platform, distributed, object-oriented programming.

tasks, the role and responsibility of particular people and units participating in its flow. Another stage of SLA creating is building RACI matrix for each process, in which the owners of processes, subjects/people responsible for its achievement at every party of a process are specified [Dollery et al. 2016]. The main advantage of a RACI matrix is an unambiguous interpretation of tasks assigned to each unit and its employee participating in a process. Although the description of procedure and standardisation may imply interpretational problems – mainly in conflict situations, delays in tasks implementation, the RACI matrix is free from such faults. If a collection (manual) of processes is to constitute a basis for designing IT systems supporting delivered shared services, the standardisation process should include a graphic notation of business processes, for instance according to the OMG standard version 2.0[8].

CONCLUSIONS

Creating the rules and principles of shared services in self-government shared services centres is a time--consuming and labour-intensive process that requires a detailed knowledge of the processes in the units under a shared service. The standardisation of processes, that constitutes a basis for the rules of shared service policy, must be preceded by an inventory of processes, and then their remodelling (optimisation) must follow. Many of the process elements from for instance the area of accounting or payroll service must be unified and verified in terms of the necessity of their implementation (avoiding duplicating of unnecessary activities and processes). Standardisation is a starting point for the work on creating the rules of shared service policy, i.e. a document that in self-governments is adopted by the order of a municipal executive body (the president or mayor) or a legislative body (the City Council). Using the BPMN or RACI matrix is not obviously essential in this area, but it enables very easy designing of IT systems supporting the implementation of those processes, it unifies risk maps and responsibility for their implementation. Establishing SSCs and entrusting those units with conducting supporting processes is without doubts a favourable solution for self-governments, and as British experience shows [Depart-

ment for Communities and Local Government 2006], they require the involvement of their management in the process of creation. They implement new organisational forms, use flexible organisational forms, review procedures and conduct their standardisation, which constitutes a milestone in improving the quality of provided services.

Summing up, it should be emphasized that accounting, payroll and tax services belong to the canon of services forming the basic subject matter of SSCs, operating both in private and public sector [Delloitte 2018]. It should be underlined that there are basically no significant differences in the scope of the shared service provided in the public and private sector. Differences appear at the level of implementation and management of SSCs, because in public sector SSCs implement shared services to local government units whose statutory objectives are not profit oriented (whereas in private sector SSCs are basically profit oriented) – at the same time qualifications and managerial competences of the staff employed in the serviced units vary considerably from those in private sector entities [Modrzyński and Gawłowski 2018]. After all, SSCs base on the experience of the private sector, and the implementation of business processes in the public sector will certainly have a positive influence on mutual learning and relations between those two areas.

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Resolution XXXII/590/16 of the City Council of Bydgoszcz of 29 June 2016 on the establishment of a municipal organisational unit "Educational Finance Bureau" and on granting it a by-law.

Resolution XXXIII/662/16 of the City Council of Katowice of 29 November 2016 on designating the Group for Handling Education Entities in Katowice (Zespół Obsługi Jednostek Oświatowych w Katowicach) as a handling entity to ensure delivery of a shared service to organisational units of the City of Katowice falling under the public finance sector.

Resolution XXXIII/663/16 of the City Council of Katowice of 29 November 2016 on changing the name of Group for Handling Education Entities in Katowice and granting it a by-law.

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ZARZĄDZANIE PROCESAMI W SAMORZĄDOWYCH CENTRACH USŁUG WSPÓLNYCH – OD INWENTARYZACJI PROCESÓW USŁUGI WSPÓLNEJ DO PROJEKTOWANIA UMÓW SLA

STRESZCZENIE

Efektywność i jakość realizowanych zadań stanowią jeden ze wskaźnikó funkcjonowania organizacji, zarówno w sektorze publicznym, jak i prywatnym. W artykule przedstawiono doświadczenia Toruńskiego Centrum Usług Wspólnych w procesie zarządzania procesami realizowanymi w ramach świadczonej usługi wspólnej. Zarządzanie procesami, które przedstawili autorzy w niniejszym artykule, obejmuje inwentaryzację przejmowanych procesów, ich standaryzację, optymalizację oraz zasady tworzenia umów o gwarantowanym poziomie świadczeń (SLA) zawieranych przez Centrum Usług Wspólnych z jednostkami obsługiwanymi.

Słowa kluczowe: centra usług wspólnych, zarządzanie procesami, zarządzanie sektorem publicznym