



THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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Review of Huron Consulting Group Report on Efficiency Improvements

OVERVIEW

At the City Council meeting of Tuesday, April 8, 2014 Council will be hearing a presentation from the Huron Consulting Group (Huron) on efficiency improvements in the areas of Procurement and Contracting, Fleet Services, Real Estate Assets and Open Data. This is an information item only, no action is required.

Huron's Competitive Initiatives Analysis Report is expected to be completed in June 2014 and will be heard at the Budget and Government Efficiency Committee followed by full City Council review.

The purpose of this report is to put emphasis on selected issues of concern identified in the Huron studies that Council may want to weigh in on from a policy perspective. A significant issue that we have singled out for further discussion is potential underutilization of the City's SAP system. To put Huron's SAP concerns and recommendations in a greater context, we have also provided some background on this major investment.

Following the discussion of SAP, we have reviewed several issues specifically related to the individual Huron Reports for Procurement and Contracting, Fleet Services, Real Estate Assets, and Open Data, and have offered some observations.

FISCAL/POLICY DISCUSSION

City-Wide SAP Concerns

Underutilization of SAP / Lack of Thorough SAP Training Identified as Key Issues in Two Huron Reports

– SAP Implementation Background

In 2007, the City embarked on a major investment to replace the City's outdated technology for the City's core financial and human resources systems. This system is referred to commonly as SAP but is also known as the City's ERP system (Enterprise Resource Planning) or the "OneSD Project". In addition to being a long recognized operational need, this effort responded to a recommendation in the Final Report of the Audit Committee (Kroll Report) which was presented to the City in August 2006. The Kroll Report set specific remediation steps and timelines for the City to fully evaluate its information technology needs and identify and implement a new information system *"suitable for responsible management of the City's finances and the preparation of timely and accurate CAFRS and budgets"*.

SAP, at a cost of \$50 million, was the largest City information technology project ever undertaken, and was proposed to enable responsible financial management and improve overall City efficiency. It was designed to meet the objectives of the City's financial remediation efforts and was expected to establish the City's information technology architecture for the next 15 or more years. Core modules that have been fully implemented include financials, materials management (Purchasing and Contracting), payroll, budgeting, and Public Utilities billing and customer service.

The OneSD Support Department was originally created in FY 2010 as a stand-alone department to support and manage SAP. In FY 2013 this function was embedded into the Department of Information Technology (IT), and currently has 17.5 budgeted positions for the purpose of supporting the City's SAP functions. Although the amount of budgeted support staff remains relatively similar to FY 2010, the restructuring of the Department into the Department of IT may have resulted in a lack of visibility and decentralization of a high priority City-wide initiative.

Given the major investment the City has made in implementing SAP technology, it is important to fully prioritize and utilize its functionality where appropriate and cost effective, and where opportunities exist for improving process efficiencies throughout the City. This is what makes the Huron findings relative to SAP potentially significant.

– New SAP Enterprise Asset Management (EAM)

Building on initial SAP system implementation, in 2012 Public Utilities started an effort to replace its three existing maintenance management systems - which are obsolete - by implementing SAP's EAM module. The Public Utilities CIP portion of the budget will cost an estimated \$22.7 million over five years. This system is particularly important given the large number of assets and significant amount of information that must be collected and analyzed to implement cost effective Asset Management strategies. SAP EAM is intended to use information on the condition of assets, desired levels of service, and criticality, to develop optimal maintenance plans and CIP investment strategies .

Implementation of the SAP EAM module will significantly increase the functionality of Public Utilities' maintenance management since the System has the ability to interface with the City's financial system. This also provides an opportunity for General Fund departments to replace existing legacy systems and leverage their own SAP EAM roll-out in the future. The Information Technology Business Leadership Group (ITBLG) recommended that the City proceed with a unified city-wide SAP EAM solution. Costs for merging the SAP legacy system (currently utilized by Transportation and Storm Water, Communications, and Publishing

Services), with SAP EAM have been requested in the FY 2015 budget. Another recent addition to this project is the decision to replace the Public Works, Facilities Division iMaint Building Maintenance Software System with the SAP solution. Including this system will prove very beneficial to the City and move us further toward a fully integrated City-wide EAM system.

Huron SAP Findings

While the City's SAP is widely used and has been successful on many fronts, most notably the financial and budget applications, Huron has identified several key areas of underutilization of the system in both Purchasing and Contracting (P&C) and Real Estate Assets Departments.

– SAP Purchasing & Contracting Issues

The Materials Management / Inventory modules of SAP were fully implemented in July 2009 in accordance with process designs developed by the Purchasing & Contracting Department. The operations addressed in those modules included the following: requisitioning of goods and services; purchase order creation; contract setup; vendor setup and maintenance; receiving and maintaining inventory; issuing goods for use by departments; and receiving, reviewing, and paying vendor invoices.

Huron has identified numerous SAP shortcomings that they believe are contributing to chronic process inefficiencies in the department. Huron has found:

- *“The SAP Material Management (MM) module, as implemented, created three times the workload for P & C staff and increased processing time.”*
- *“All solicitation processes (bids, RFP's, supplier proposals) are manual and take place outside of SAP.”*
- *“P & C staff are unable to generate data and reports easily out of SAP that are crucial to an efficient operation.”*
- *“There is a lack of thorough SAP training for P & C staff, both initial and ongoing, that results in the system being underutilized.”*
- *“The current system does not support catalog management, automated purchase order dispatch, or system-to-system integration which, in turn, requires processes to be conducted outside of the system. (P & C staff indicated to Huron that each line item in every requisition needs to be individually selected and released for purchase order creation.)”*
- *“Special approvals do not all flow through the SAP system; some are integrated while others are outside of SAP and require a manual process.”*

These findings are of concern given that the Materials Management / Inventory modules were fully implemented as designed in July 2009. **However, it is difficult to know whether underutilization of SAP and reliance on manual processes are attributable to the lack of SAP training; processes poorly designed at the time of implementation, which now require reconfiguration; new system enhancements are needed to achieve full automated functionality for P&C; or other factors. One certainty is that when P&C processes are**

slowed, it significantly impacts all operations of the City as we have learned in recent years.

It is also possible that SAP may not be appropriate for certain functions, such as the solicitation process, which is being handled through Planet Bids; or whether it is cost effective to integrate Planet Bids with SAP as suggested by Huron.

With SAP implemented over four years ago in P&C, Huron’s findings also raise a question as to whether the City has the right processes and support in place to evaluate effective utilization of SAP and address known deficiencies in a timely manner. These are issues, along with others, that require further study.

– Real Estate SAP Issues

The Huron Report identifies the following concerns with regard to SAP utilization in the Real Estate Assets Department (READ):

- *“There are currently no plans to fully integrate READ’s stand-alone system for tracking real estate information with the City’s SAP Enterprise Asset Management (EAM) module or move its data and processes to a system that is fully integrated with SAP.”*
- *“Reasons given by department officials for not utilizing SAP’s EAM are that it does not include the essential functionality needed by READ for asset and lease tracking and that EAM requires too many steps.”*
- *“The City’s ERP project management team has indicated that transitioning READ to the recently implemented EAM is desired in order to integrate READ asset information with the rest of the City’s operational and financial data, thus improving the City’s ability to manage its assets overall. However, no timetable is in place.”*

We agree with Huron that READ’s current systems for tracking property ownership should be strongly considered for integration in the City’s SAP program. This will improve the accuracy and completeness of the City-wide portfolio for both leased and owned properties. As noted in the report, SAP is the City’s official system of record for fixed assets and READ should be utilizing SAP EAM for tracking assets.

However, we note that SAP EAM may not have the necessary functionality for READ’s tracking of leases and actual property management activities. Again, while the goal is to maximize use of SAP to gain efficiencies, there may be certain functions not suitable for SAP. When a function is cost effective and implementable in SAP and integration will result in a City-wide benefit, SAP should be the system of choice over stand-alone applications. However, if SAP is a hindrance to a particular operation, alternative systems may have to be considered.

SAP Opportunities for Additional Functionality and Efficiencies Should Be Evaluated City-Wide

The Huron Reports have identified a number of SAP concerns in two City departments, while opportunities for SAP optimization and/or addressing SAP deficiencies in other City operations have surfaced through other venues and several have been discussed at City Council Committees.

- Potential Personnel SAP Improvements

Our Office recently issued Report #14-01 “Civil Service Hiring Process: Vetting Internal City Issues” which identified potential reasons for lengthy hiring process time frames and suggested potential solutions. This report was reviewed and accepted by the Economic Development and Intergovernmental Relations Committee on February 13, 2014. Similar to what Huron identified in the case of Purchasing and Contracts, in this report we noted “an increase in information processing workload with the implementation of SAP, which required the Personnel Department to reallocate four existing positions to handle personnel administration and position control.”

SAP does not accommodate separate but required approval levels (e.g. FM, departments, Personnel) for various transactions such as moving positions around; creating a new department unit; entering a promotion; and applying a merit increase, which has necessitated the creation of a cumbersome manual paper process. In this report we proposed as a potential solution to use SAP technologies to generate an electronic form, incorporating built-in security features, for the workflow and approval process. This issue needs to be fully explored for potential SAP application.

- Potential Budget Process SAP Improvements

Original discussions for SAP and related module implementation plans included possible automation of departmental performance measures in order to provide expanded and consistently measured analytics for City staff and Council to consider. However, this feature was never implemented due to time and budget constraints, and should be revisited for possible future SAP automation. This could assist in the implementation of quarterly performance measure reporting as called for in the “Fundamental Principles for an Effective, Cooperative and Transparent Mayor-Council form of Government”, starting in FY 2015.

- Additional SAP EAM Funding Needs

As discussed in the SAP Background section of this report, the City will soon be investing \$22.7 million over the next five years to implement SAP’s EAM System in the Public Utilities Department. This module will significantly increase the functionality of Public Utilities’ maintenance management since the System has the ability to interface with the City’s financial system. This provides an opportunity for General Fund departments to replace existing legacy systems and leverage their own SAP EAM rollout in the future.

It is critical that the current systems used by Transportation and Storm Water, Communications and Publishing Services Departments be merged with Public Utilities SAP EAM. This will require a \$2.1 million General Fund investment in FY 2015. Also, a decision has been made recently to replace the Public Works, Facilities Division Building Maintenance Software System with SAP EAM which will required a commitment to fund this system replacement in the near future. As noted earlier, READ’s asset tracking activities should also be integrated with SAP EAM.

- SAP Training Issues

The lack of thorough and ongoing SAP training surfaced as an issue in the P&C Report by Huron. If this is true in the case of P&C, it could very well be a concern and an operational

hindrance in other areas of the City. In March 2011, the City Auditor's Office released OCA-11-011," Enterprise Resource System Implementation Audit", which noted that "inconsistent post-implementation City training for utilizing the ERP system impacts the City's ability to fully utilize its ERP System". Their audit identified the following:

- *"Training was being inconsistently implemented in various departments resulting in some departments not receiving enough training for their personnel to fully utilize the ERP system and provide a strong return on the City's multi-million dollar investment. "*
- *"Users' ability to use the SAP system effectively results partially from the user's previous exposure to SAP and the amount of training received...most users had no previous or minimal exposure to SAP before receiving initial training... this results in additional and on-going training requirements."*
- *"This was planned to be provided by training "super-users" who were involved in implementation in their departments, respective departments were then responsible for training their employees. However, not all departments were able to provide adequate on-going training for their personnel due to lack of resources/ other critical staff responsibilities."*

Audit recommendations, which included developing a training schedule for specific requirements, making it widely available to City employees, and ensuring enough resources are dedicated to on-going training, were confirmed by the City Auditor as fully implemented at that time. However, it is our understanding that SAP training was not sustained once initial training was provided and implementation was completed. The SAP Training Coordinator position was not filled when the employee left the City in 2012, and many "super-users" who had been trained moved onto other roles in the organization. While each department was held responsible for training their employees, limited staff resources made it difficult for departments to provide these training positions and meet these training needs on an on-going basis. It is our understanding that there is no on-going formalized training program for SAP being provided at this time, although some training may be occurring on an ad hoc basis.

SAP Next Steps

Based on SAP issues identified in the Huron Reports and other issues that we have discussed above, this may be an opportune time to reassess the unrealized capabilities of the City's \$50 million investment in the current SAP system. The IBA understands that SAP capabilities are best realized when 1) senior management is committed to having staff use the system to achieve process efficiencies and 2) department staff is motivated to extract and analyze their data to better understand where processes can be improved. With a better understanding of their data, departments are better able to communicate system challenges and opportunities to the City's SAP personnel for technical assistance.

As noted above, there appears to be many reasons why SAP is being underutilized by departments to better evaluate workflow data and develop ideas for process efficiencies. A few of the reasons we've heard include: SAP may not be appropriate for certain functions; staff may be resistant to necessary process changes; and competing priorities preclude evaluation of SAP capabilities. However, the most significant issue may be the lack of training to help employees sustain and build upon their knowledge of SAP as it relates to their work processes. Since the initial implementation of the SAP system, City resources appear to have been focused on

keeping systems going rather than building upon and improving those systems. The City does not have a formalized training program or useful resources for employees. The IBA recommends the Council request a staff report which evaluates SAP training needs and discusses how the City could best provide employees with effective ongoing SAP training, with a focus on using the system to develop work process efficiencies within and between departments.

Procurement and Contracting Efficiency Report Review

The Huron Consulting Group's review of procurement and contracting practices identifies potential process improvements for streamlining the contracting of goods, services, and other functions. This review culminated in a set of 20 recommendations broken out into four categories:

- Vision and Strategy (3 recommendations)
- Policies, Processes, and Procedures (8 recommendations)
- Technology, Systems, and Tools (5 recommendations)
- Organization, People, and Culture (4 recommendations)

One of the key findings by Huron is the underutilization of SAP by P&C and the over reliance on manual processes, resulting in significant inefficiencies. Underutilization of SAP was also identified in Huron's Real Estate Assets Department report and has been discussed earlier in this report. A second key finding is the lack of SAP training for Purchasing and Contracting staff, which is also a City-wide issue discussed earlier in this report.

Huron also outlined some additional opportunities for efficiency related to City Council approval thresholds, including the following:

"The municipal code-dictated threshold of \$1M for seeking City Council approval has been in place for decades and is too low and restrictive for today's spend environment, resulting in too many agreements needing Council approval and significant time and resources spent on the process, often impacting the timely establishment of contracts."

Though not included as part of Huron's recommendations, if implemented this would impact Council's discretion and oversight of significant contractual obligations incurred by the City. Based on Huron's observation that this approval threshold for Council approval is "too low and restrictive", our Office reviewed municipal code approval levels for other jurisdictions and / or discussed with their procurement departments to compare the City of San Diego's \$1.0 million approval threshold.

As can be seen in the following table, the City of San Diego's threshold level is in the middle of the range as compared to similar jurisdictions that we polled. The City of San Diego's threshold exceeds that of Los Angeles, compares directly to San Jose, but is lower than the County / City of San Francisco. We would note that for the cities of Seattle and San Antonio, despite there being no limit on a contract for Council approval, their respective City Councils have significant oversight of contractual expenditures by reviewing proposed expenditures in the development of

the annual budget and approving these expenditures via Ordinance rather than throughout the year.

Jurisdiction	City of San Diego	City of San Jose, CA	City of Seattle, WA	City of Los Angeles, CA	City / County of San Francisco, CA	City of Oakland, CA	City of San Antonio, TX
\$ Threshold for Legislative Body Approval	\$ 1,000,000	\$ 1,000,000	No Limit *	\$ 100,000	\$ 10,000,000	\$ 100,000	No Limit *

* Council approval of contractual expenditures through budget ordinance

In our discussions with the Purchasing and Contracting Department, staff currently has not compiled information on how an increase in the threshold would impact cycle time for contractual expenditures. Any proposal to increase this limit would be a policy decision for the City Council based on their desire to have greater or less oversight of significant goods and services expenditures. Based on a small representative sample of similar jurisdictions, the current threshold does appear to be within reasonable limits.

We would also note that the Huron Report outlined repetitive steps in the process, among other issues, that were being performed by the City Attorney’s Office that could be optimized. However, Huron did not discuss or confirm these items with the City Attorney’s Office and they are concerned that their involvement in the procurement process has been misrepresented in some instances. We would recommend that these uncertain items be clarified between Huron, P&C, and the City Attorney’s Office to assist in determining areas that truly may be optimized.

Open Data Efficiency Report Review

The Huron Report provides an overview of what is required to develop a successful open data policy and program. They discuss the elements of what some would consider to be an ideal policy and program, but also state that no “perfect” open data policy and program yet exists. The report concludes by identifying next steps for policy development and raising a number of issues that warrant further consideration by the City in moving forward with an open data initiative.

Our office believes the adoption and implementation of a successful open data policy and program (as described in the Huron Report) will require a significant, and currently unknown, commitment of resources. In IBA Report #13-50, we preliminarily estimated the cost of open data implementation to be approximately \$1 million annually. Among other things, these resources are needed to:

- Inventory and prepare datasets for release; potentially digitize archived materials that may be of interest to the public.
- Procure a public portal to post data - with helpful analytical and communication tools for public users.
- Regularly update and maintain released datasets.
- Make sure that that public information is accessible by all.

- Make sure that sensitive public information is safeguarded to 1) protect members of the public and 2) prevent an increase in public liability exposure.

It will take time and a strong organizational commitment to make an open data policy/program successful. As noted by Huron, much of the success and relevance of the program will come down to the day-to-day management of the effort. They further state that “nothing diminishes support for the program like an under-resourced effort that is unable to meet publicly-communicated milestones.”

While the IBA supports the rationale for an effective open data program and acknowledges its potential for the public, we remain concerned that the initial focus has been to develop/adopt a progressive policy without a better understanding of the necessary resources. Adoption of an ideal policy (“setting the default to open”) will convey the expectation that all data is subject to the policy and available. In a resource constrained environment, we recommend the Council consider managerial commitment and the resources needed for reasonable implementation of an open data program over time before adopting a policy that will create public expectations.

Fleet Services Efficiency Report Review

The Huron Report identified a number of operational challenges facing the City’s Fleet Services Division and provided six corresponding recommendations to improve service delivery. Public Works agreed with all the recommendations and provided responses to each. Of note was the report’s recurring finding that Fleet Services does not effectively use clear and objective metrics to manage its operations, calculate costs, and communicate information to customers. Our office has reviewed both the report and responses from City staff and offers the following comments to provide policy context and information on potential budgetary impacts.

In a separate report issued on February 20, 2014, our office discussed savings related to Fleet Services Managed Competition and highlighted several issues that have contributed to a delay in implementation. We noted that although the Managed Competition proposal was selected in FY 2012, full implementation is not expected until FY 2015. Many of the challenges identified by the Huron Report, related to Fleet Services’ ongoing reorganization of staff and facilities, are at least partially attributable to Managed Competition delays.

In particular, the Huron Report emphasizes the importance of utilizing a task-based chargeback system to track work as it is done and to provide transparent billing information to customers. Similarly, the report points out the need for a system to capture the true costs of maintaining the City’s fleet. Currently, Fleet Services uses rates based on firm fixed annual costs determined by vehicle type – a list that includes 120 vehicle classes. These rates are an agglomeration of several factors and do not necessarily reflect true vehicle maintenance costs.

The Managed Competition proposal envisioned a task-based charging system and included related software upgrades, hardware purchases, and staff training. These process changes have not yet been fully implemented. Fleet Services’ current fleet management software, Fleet Focus, has the capability to help achieve these objectives. To be successful, however, the software must be upgraded and paired with improved training to ensure accurate data input and consistent use across the entire Fleet Services organization.

The FY 2014 Adopted Budget included \$25,000 for an assessment of Fleet Focus. This assessment is expected to be complete by the end of the current fiscal year. Upgrades to the Fleet

Focus software will allow the division to implement the recommendations of the Huron Report related to real-time task tracking and cost reporting, bar coding, improved data access, increased training, and automation of pool vehicle check-in and check-out processes. According to staff, future costs of software upgrades and maintenance range from \$100,000 to \$110,000 annually. Additional training and hardware are estimated to incur an additional one-time cost of \$80,000.

Real Estate Assets Efficiency Report Review

The Huron Report on the Real Estate Assets Department (READ) makes a number of findings and recommendations. The most notable of those relate to limited communication between READ and other City departments and a lack of understanding regarding how and when other departments should work with READ. The report also notes that more effective oversight of the department – both from City management and, potentially, outside experts – could help the City manage its real estate portfolio more efficiently.

The report notes that among other City departments, including the Facilities division in Public Works/General Services, there is a lack effective communication with READ. The report states that many departments do not understand how and when to work with READ, and that there is a disconnect between READ's managing City properties and other departments acquiring and maintaining those properties. The Huron Report states that this contributes to inefficient management and development of the City's overall real estate portfolio. While some of these issues could be addressed through the creation of an overall portfolio strategy including performance metrics, and by ensuring that READ and the Facilities Division ultimately are overseen by the same person, as recommended in the report, many issues should also be addressed within the department itself. As the City moves forward with hiring a new Director for READ, it should consider including a focus on improving lines of communication.

Though our report addresses overarching concerns related to implementation of the SAP system in the City, we also note that the Huron Report states specifically that READ continues to use programs that work outside of the City's SAP system, and notes that READ has no plans to use the EAM module in SAP that is currently being developed and implemented. We note that the SAP EAM module may not be appropriate for tracking actual real estate management and leasing activities, though including an inventory of READ's fixed assets in the City's SAP program may improve city-wide understanding of READ's overall portfolio. Separate real estate management modules for SAP do exist, and to some extent replicate the functionality of READ's existing systems, but the City does not currently own these modules.

We finally observe that the Huron Report recommends the City consider using a hybrid approach to finance the acquisition of a new City facility (e.g., office space for City staff). As described, this hybrid approach involves forming a nonprofit entity (NFP) to acquire property using tax-free debt. The NFP would then own and lease the property to the City at favorable rates, and potentially lease some of the property to other entities at market rates. A similar financing approach (issuing debt under Internal Revenue Service ruling 63-20) was suggested to finance a proposed new Civic Center Complex in 2009; however, after further analysis, the City's Debt Management Department recommended that lease revenue bonds would be a more cost-effective approach.

The IBA agrees with Huron's suggestion that the feasibility of this hybrid approach be reviewed considering the City's Charter and State law. We further recommend that the City's Debt Management Department review this hybrid financing approach and the associated

considerations raised by Huron on page 26 of their report. After consulting with Huron and considering other financing options for the acquisition of new facilities, Debt Management can advise the Council on the best financing approach given the City's long-term financial and policy interests.

CONCLUSION AND RECOMMENDATIONS

We have provided a summary below of key points identified in our review of the Huron Reports. While this is an information item only, Council may want to ask staff for additional information on these matters or request that certain items return to the appropriate Council Committee for further review and consideration.

Key Points:

1. Assess whether the City has the right processes and support in place to evaluate effective utilization of SAP and address deficiencies in a timely matter.
2. Determine what are the major contributing factors to underutilization of the SAP system.
3. Revisit SAP goals and vision, and reassess the unrealized capabilities of the City's investment in the current SAP system.
4. Determine if additional efficiencies can be gained through enhanced use of SAP and other technologies in the areas of development and reporting of the City's performance measures; READ's asset tracking function; and Personnel Department activities.
5. Prioritize funding for SAP Enterprise Asset Management in future budgets.
6. Evaluate SAP training needs and determine how the City can best provide employees with effective ongoing SAP training, with a focus on achieving work process efficiencies. Consideration should be given on creating what some organizations refer to as a "center of excellence" which provides SAP users with ongoing training, best practices and other support resources.
7. Further study the potential impacts of raising Council approval thresholds for goods and services (currently at \$1.0 million) on the procurement cycle time and Council oversight.
8. Clarify issues raised in Huron Report relative to City Attorney review of procurement transactions.
9. Consider the necessary managerial commitment and needed financial/staffing resources for successful implementation of an open data program over time before adopting a policy that creates public expectations for extensive data availability within an aggressive timeframe.

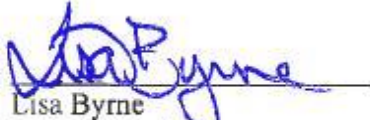
10. Request further information on planned Fleet Focus software and training improvements to ensure that such changes will give Fleet Services the capacity to accurately manage the costs of operating the City's fleet.
11. Request the City's Debt Management Department and the City Attorney's Office to review the hybrid financing approach suggested by Huron to finance acquisition of new City facilities (e.g. office space for City staff), and advise the Council on the viability of this approach as compared to other financing options given the City's long-term financial and policy interests.



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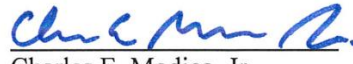
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