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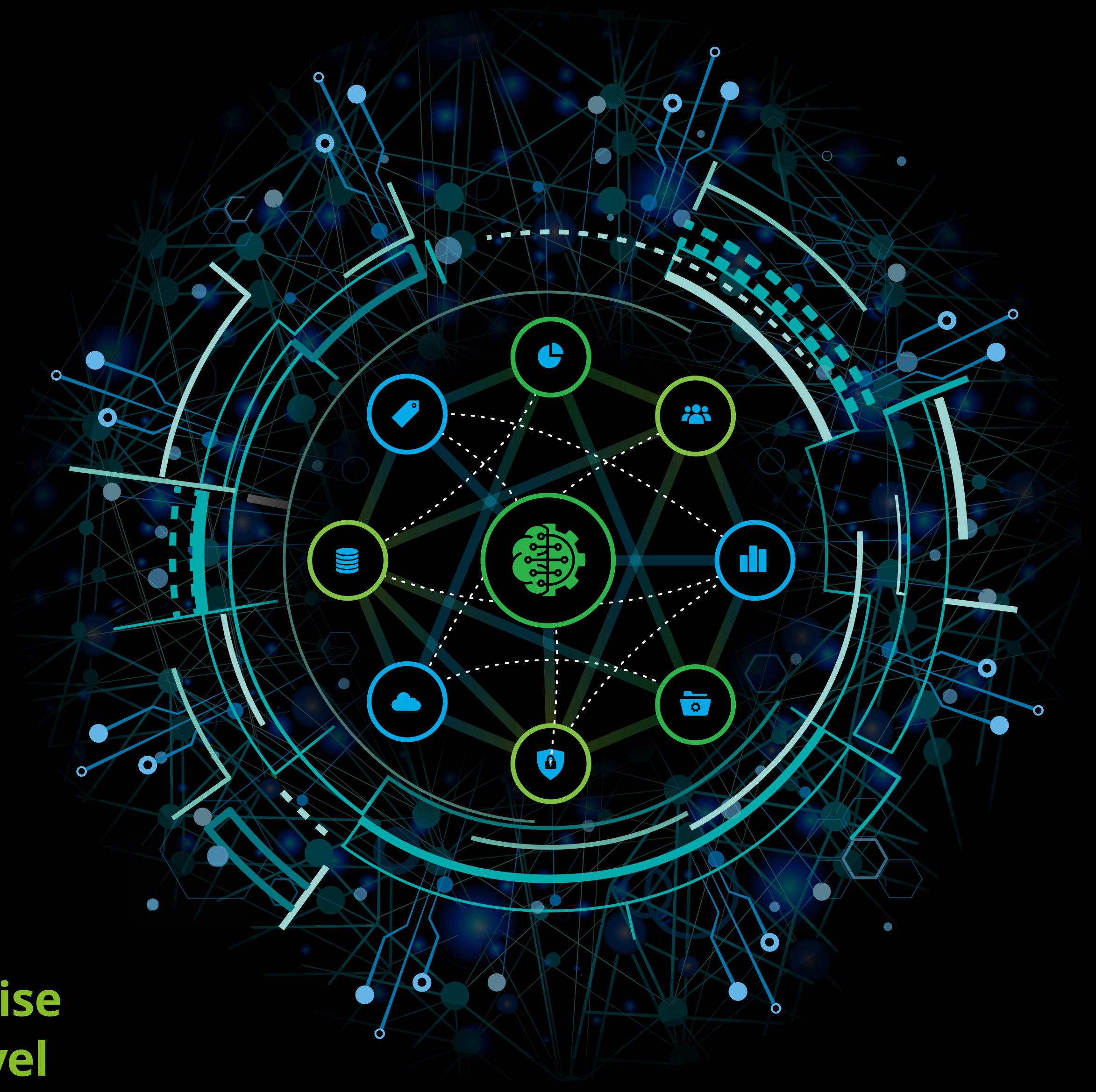


Crunch time series

Revolutionizing enterprise service delivery for Travel and Hospitality leaders

MAKING AN IMPACT THAT MATTERS since 1845

Foreword to Travel and Hospitality leaders

Emerging from pressure — with room to maneuver

Few industries felt the effects of the pandemic more acutely than the travel and hospitality industry. Now, many of those effects are here to stay. What comes next for areas such as finance, reporting, customer data programs, and call centers?

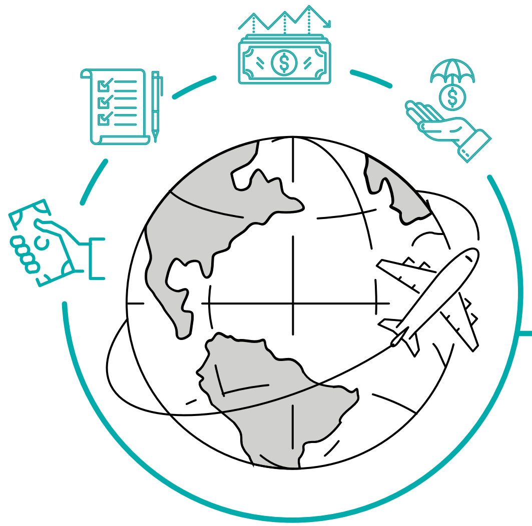
With the experience many employers have gained introducing or expanding work-from-home models during the pandemic, leaders have a foundation on which to consider the viability of other service delivery models. Through means such as shared service centers, virtualization, outright outsourcing, or a mix, finance leaders are taking a fresh look at the work they do and the value it delivers to other parts of the business.

What can finance offer beyond compliance? With customer data streaming in, what can analytics do with it? In companies that reduced headcount to make it through 2020, what strategy can keep core functions flowing? What is the optimal workforce that can deliver value and what are the implications on the workplace that Finance should consider given significant movement to virtual?

The travel and hospitality market that emerges from this point forward won't be identical to the one that existed before the pandemic. It will be a new environment, where companies should reevaluate old assumptions about revenue, margins, and operating models.

Fixed assets may remain, but they need to generate value in new ways.

Some cash-strapped companies in the sector are already working on new service delivery solutions that are highly customer-centric. While their recent experience has imposed some limits on what they can do, opportunities are emerging in other areas.



Foreword to Travel and Hospitality leaders

Emerging from pressure — with room to maneuver

For example, creative combinations of in-house service delivery with software-as-a-service structures may be attractive to companies that aren't in a position to buy software outright. It may be possible in some instances to defer transition costs or upfront investments in new capabilities.

Other companies are rethinking their organization structures and capabilities to make their workforces nimbler and more flexible so that they can better adapt to external market changes.

Every company's situation is different, but 2020 disrupted assumptions across the industry—and also created room to innovate.

The guide that follows offers a detailed examination of how enterprise service delivery is changing—not only in capability, but in its role. For companies in the travel and hospitality sector, understanding the particular implications of these shifts can contribute to new approaches that enhance agility, customer service, and margin in the transitional period ahead.

At the end of this discussion, we will return to the realm of travel and hospitality to break out some of the specific lessons organizations in the sector can take from it.

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What's inside

Thriving in the new normal

enterprise service delivery
\'entə(r)prīz\'sər-vəs\'di-liv(ə)rē\

noun

1 service delivery model that considers where and how work can be performed most cost-effectively

2 organizational concept designed to increase resiliency while enhancing the customer experience

3 multifunctional, centrally governed team focused on improving end-to-end business processes

At leading companies, *enterprise service delivery* is much more than shared services.

The days when a CFO's job was mainly about providing day-to-day financial support are long gone. Finance chiefs for years have been leading transformations that touch nearly all parts of the business. So what's different today? A lot.

The dual health and economic crises triggered by the COVID-19 pandemic have upended long-held orthodoxies about the nature of work while amplifying the CFO's role as chief transformation officer. After the outbreak hit, lockdowns forced countless employees to do their jobs from home; supplier networks needed to be reshuffled across regions to ensure business continuity; finance teams had to close the books and file 10-Q reports remotely. The list goes on.

Lessons learned

As companies grappled with the new normal, a few learnings emerged:

- Cross-functional collaboration tools and processes can help organizations make fast, well-informed decisions in a crisis.
- Automated work processes can sustain business operations even under stringent workforce and workplace restrictions.
- Dynamic partner networks can make it easier to meet demand surges and acquire specialized skills for discrete tasks.
- Standardized systems and processes are must-haves when shifting work quickly across business units and regions.
- Cloud-based reporting can allow users to access real-time information on demand from anywhere with an internet connection.
- Pooled resources and talent let organizations efficiently allocate capabilities where they're needed across functions.
- Work traditionally done on-site can often be distributed across different delivery models with the right collaboration tools in place.

One example: A company we work with hadn't moved all its vendors to electronic invoices and payments before the pandemic. When office closures caused a delay in manual payment processing, a small vendor threatened to terminate services, which would have affected production. So Finance had to scramble to deliver payment. The problem made it clear that even a small percentage of manual payment processes could cause big risks.

Another company's finance team headed into the pandemic producing weekly performance reports that employees from the CEO on down relied upon for business planning. The report production process was largely automated using natural language processing, and cloud-based self-service enabled users to access the reports on demand. When much of the organization found itself working remotely, the reporting process was able to carry on business as usual.

In short, having the processes and infrastructure to respond flexibly to a crisis—and be ready for future crises—has become the hallmark of successful companies. And building this agility starts by rethinking how human- and technology-driven work is delivered across the enterprise.

Having the processes and infrastructure to respond flexibly to a crisis—and be ready for future crises—has become the hallmark of successful companies.

Where to begin

Faced with the challenge of promoting growth, efficiency, and agility in the midst of shrinking budgets, many CFOs are taking a fresh look at service delivery structures.

Work could be outsourced to a vendor, for instance, or moved to a company-owned shared services capability. It might be done by full-time employees or by alternative workers. It may be performed on-site at a company facility or distributed across employees' homes and multiple geographies. It could be performed primarily by machines or by humans.

How do you determine what work gets done where and by whom? It all depends on the type of work you're talking about. To find opportunities to improve service delivery and prepare your company for the long run, consider the following issues:

- **Nature of the work.** Is the work inherently transactional and predictable, or does it require unique analysis and insights?
- **Relationship to the business.** Is more or less the same work product used across the company? If so, can it be standardized and delivered end-to-end from a central location—creating single ownership and economies of scale—or does it need to be customized for different functions and business units?
- **Digital enhancement.** Is a high-volume repetitive task a good candidate for automation? Could an analytical activity benefit from artificial intelligence to create speed and scale humans can't match?
- **Delivery options.** Can the work be done virtually (after accounting for the issues described in the section that follows) or by workers outside the company?

As you weigh your options, think about the people, capabilities, and investments needed to provide services in new ways, and the time required for implementation. This will help you set priorities and evaluate your needs holistically.

But keep in mind: there's no one-size-fits-all approach when it comes to service delivery structures, and whatever model you start out with is likely to evolve over time as the organization's needs change. The important thing is to begin with the right foundational elements, then gradually build on your efforts. For more on this topic, see *The future is now: Reimagining operating models to thrive in the new normal.*[1]

Virtual work

The pandemic proved certain kinds of work can be done remotely. But just because work can be done that way doesn't mean it should be. When weighing the feasibility of virtual work, consider the following:

Proximity

Does the work require physical proximity for specific business needs or knowledge?

Constraints

Are there legal or regulatory constraints in performing the work remotely?

Coordination

Are there needs for coordination among teams and systems that can't be met through virtual collaboration?

Service levels

Does the work mandate critical service levels, such as tight turnaround times?

Control and oversight

Is the team too big to manage remotely, creating a loss of control?

Personal considerations

Could regional or personnel restrictions hinder remote work delivery?

Cultural

Does virtual work affect the company's ability to create a strong culture and instill its values?

And here's another thing the pandemic proved:
Virtual work in Finance is likely here to stay. After seeing finance operations continue successfully in the wake of office closures, many companies now plan to have 10% to 25% of their finance workforce operate virtually year-round.[2]

From back office to center office

As leading companies reimagine ways to increase agility, quality, and speed in service delivery—and as the CFO's remit grows beyond Finance to enterprise transformation—a shift in mind-set is emerging: **the center office.**

While shared services have been used historically to process transactions efficiently, reduce costs, and respond to issues, the center office concept catapults this idea further, taking a mission-centric approach focused on improving end-to-end processes, fostering innovation, and generating proactive insights that affect business results.

To be sure, the traditional role of back-office shared services can still provide substantial value. But at some companies, enterprise service delivery teams help CFOs do much more. For instance:

- With their end-to-end process orientation, they can flag root causes of problems and provide insights for better forecasting and decision support.
- As a hub for people with sought-after skills in areas like automation and data science, they can efficiently scale technology innovations and deliver critical capabilities on demand.
- And by coordinating external partner networks, they can help companies remain agile and shift accountabilities on the fly.

In today's business climate, cost efficiencies are table stakes. Boosting enterprise resiliency and leveraging digital disruptors are the new frontier.

As leading companies reimagine ways to increase agility, quality, and speed in service delivery, a shift in mind-set is emerging: *the center office.*

Three primary goals

The center office concept can assume many forms, and over time, it can grow in scale and scope. Some companies initiate the shift by focusing on one or two end-to-end services, such as procure-to-pay or order-to-cash, which include activities performed by both front- and back-office resources. Others start by developing critical capabilities that transcend functional boundaries, such as robotics and analytics, then deploy those capabilities as needed across the enterprise. And still others begin by centralizing administrative or transactional processes.

In the latter category, for instance, many tax departments have been moving toward process centralization. In a recent Deloitte Global survey, tax leaders said they prefer to leverage shared services centers for indirect tax returns and payments, corporate entity management, and customs and global trade compliance.[3]

However the shift gets started, as companies mature in their shared services approach, the center office concept generally seeks to advance three primary goals:

1. Deliver capabilities as a service
2. Drive digital transformation
3. Enhance the customer experience

Let's take a closer look at each one.

In today's business climate, cost efficiencies are table stakes. Boosting enterprise resiliency and leveraging digital disruptors are the new frontier.

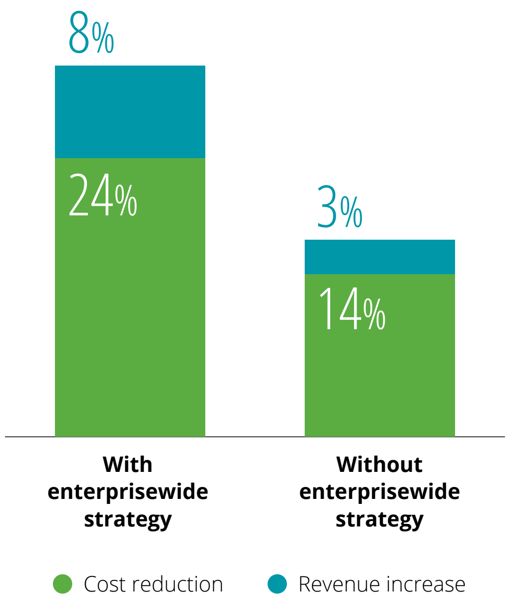
1

Deliver capabilities as a service

Over the years, many companies develop pockets of expertise in automation, analytics, program management, and other capabilities needed enterprisewide. Different business groups, however, are apt to build and source the necessary talent in isolation, fostering silos and creating redundancies in cost and staffing. When critical capabilities are produced and delivered through a shared services structure, they can be scaled up and leveraged to greater effect.

Recognizing this, successful service delivery functions create a central hub to develop, expand, and deploy capabilities as a service across the business—reaping cost efficiencies and productivity gains. One Deloitte study, for instance, found companies with an enterprisewide strategy for intelligent automation, on average, reduced costs by 24% and increased revenue by 8%. In contrast, companies that pursued automation without such a strategy saw average cost reductions of 14% and revenue increases of 3%.[4]

Benefits of intelligent automation



Source: Deloitte Insights, September 6, 2019.

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2

Drive digital transformation

Companies faced with the need to gather and analyze data from multiple legacy systems often lack the resources to consolidate their technology into a single solution. But the good news is, many data challenges can be addressed through targeted solutions that don't require a large-scale systems overhaul. We've covered this issue in depth in past *Crunch time* reports (see, for instance, *The CFO guide to data management strategy*).

Workflow applications, orchestration software, and cloud-based products can bridge systemic gaps in technology, pulling in information across business segments without the need to migrate data. Data-wrangling tools can help collect, restructure, and enrich raw data so it's in a more usable format. These solutions are particularly valuable for tax teams, which are often among the biggest users of financial data and spend substantial time gathering, preparing, and validating data to meet compliance requirements.

When managed by the center office, these digital assets can be deployed across the end-to-end value chain. Business units can benefit from lessons learned in other parts of the company. And uniform usage standards can be set and maintained enterprisewide.

Many data challenges can be addressed through targeted solutions that don't require a large-scale systems overhaul.

3

Enhance the customer experience

Intimately understanding customer needs, wants, and pain points is key to the center office concept. To provide meaningful customer experiences, service delivery heads are pursuing strategies built around:

- *Collaboration.* Customers, business leaders, and service providers (including external partners) convene to set joint priorities, establish feedback loops, gauge progress, and identify innovation opportunities.
- *Accessibility.* Customers can choose how and when they want to interact with service teams (through chatbots, calls, apps, email, or text) for both proactive and reactive requests.
- *Integration.* A common interface lets customers request services, report problems, and receive feedback on issues spanning multiple functional areas.

Each of these strategies, in turn, is continually reinforced through leadership actions, workforce programs, and employee communications.

Intimately understanding customer needs, wants, and pain points is key to the center office concept.

Tapping the alternative workforce

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The alternative workforce—which includes contract workers, gig workers, and crowd workers—is available to enterprise service delivery teams needing access to flexible talent with specialized skills. Already 57 million strong, this workforce is growing rapidly. Since 2014, it has increased by 8.1%, and by 2027, it's expected to constitute the majority of the US labor force.[5]

Types of alternative workers

Contract workers
retained for discrete tasks and typically paid by the hour, day, or project

Gig workers
paid by the task (or microtask) to complete a piece of work, often arranged through an app-based service

Crowd workers
who compete to participate in a project and often are engaged only if they are among the top participants in a competition

Useful when you need

On-demand capacity
to address volume spikes, such as those driven by seasonal demand, external events, or financial closing cycles

Specialized knowledge,
such as unique tax or regulatory expertise

Help entering new markets,
including familiarity with market dynamics, languages, or cultures

Before you pull the switch

Break down processes
into specific tasks and set criteria to determine which tasks might be appropriate for alternative workers

Specify role requirements
for each type of task

Reorient the regular workforce
to capture freed-up capacity

Consult with legal and risk advisers
on appropriate use of alternative workers and issues related to worker misclassification and co-employment, which can create significant financial, legal, and reputational risk and liability for employers.

Some industries that historically have used only full-time employees have begun turning to contract workers for help managing seasonal peaks and other spikes in demand. Could a similar model be used for enterprise service delivery, perhaps to support quarterly closing cycles, M&A activity, or other surge-oriented tasks?

Illustrative examples

Here's how six companies used the center office concept, with its end-to-end view across the enterprise, to tackle various business problems. These solutions would be much harder to scale up and maintain without a centralized approach to service delivery.

Illustrative examples

	Business problem	Service delivery solution	Results achieved
Consumer goods	Shorten M&A integration timelines	Created a cross-functional M&A integration team to validate synergy assumptions more accurately during due diligence and accelerate post-acquisition integrations	Cut M&A integration timelines in half, netting the company $4 million per day for each day saved
Food and beverage	Meet needs for cost-effective, specialized analytical talent across business segments	Centralized and upskilled a team of analytics employees to provide advanced data analysis and visualization; created a data analytics career path	Established a center of excellence to provide advanced analytics capabilities across the company, standardizing data sources and definitions and more effectively setting enterprise priorities
Oil and gas	Solve supply chain problem causing order backlog and issues affecting the customer experience	Analyzed numerous data sources involved in the end-to-end source-to-pay cycle to determine the problem was caused by a supplier struggling to meet demand, which created multiple orders and additional costs	Identified the problem quickly and added a new supplier that could keep pace with order volume, leading to reduced shipments, lower transaction costs, and a better customer experience
Pharmaceuticals	Consolidate customer portal to manage interactions, integrate digital tools, and track feedback	Produced a new workflow and interaction tool, used across multiple functions and channels, that employs simple instructions and is easy to navigate	Tripled external self-service usage, which boosted shared services productivity by 20% and helped increase customer satisfaction
Industrial Products	Reduce days payable outstanding and generate working capital	Leveraged centralized sourcing and shared services accounts payable teams to diagnose the root causes of payment term leakages and create supplier action plans tailored by region	Realized $400 million in working capital savings in nine months
Consumer industry	Eliminate manual pulling of thousands of sales tax invoices	Developed a bot to find invoices in the appropriate system, then save the file as a PDF on a shared drive	Saved more than 1,500 annual FTE hours by automating 95% of the process, resulting in quicker turnaround times, decreased risk, improved quality, and reduced financial exposure (including penalties and interest)

Getting results

Making the numbers work is just the beginning when leading organizational transformation.

The value of providing services in new ways might be obvious financially, but shifting delivery models can still prove difficult due to issues like perceived loss of control. Be prepared to hear "I need someone near me, who knows my business, to do this work." Accordingly, for many CFOs, becoming an effective change leader requires skills beyond those that got them to the CFO position. More often than not, success hinges on influencing and communication ability.

Here are five strategies to help you head off resistance and get the results you envision.

1

Ensure chief executive sponsorship. Given the cross-functional nature of service delivery, support at the top is essential to overcome political issues and other organizational dynamics that can hinder change.

2

Build shared leadership ambition. CEO sponsorship alone isn't enough to prevent implementation challenges. There needs to be a clearly articulated vision across the C-suite, with all leaders agreeing on what work to change, how to change it, and the implications for key stakeholders.

3

Create a magnet for talent. To attract star performers to service delivery teams, emphasize the enterprisewide nature of the work and the opportunities to build a career in highly specialized disciplines, such as robotics and data science.

4

Provide strong governance. To address strategic and operational issues that cut across functions, be sure the service delivery team's governance structure outlines clear decision rights and roles. It also helps to have business leaders and customers sit on service delivery steering committees.

5

Focus on outcomes. Define, measure, and reward service based on outcomes that provide value to the business. This requires business heads to agree on annual service goals and performance metrics. Measuring team performance as a unit, not just individual performance, is also critical.

Epilogue – Takeaways for travel and hospitality industry leaders

01 Potential benefits

02 Barriers to overcome

03 From whether to how

Potential benefits of realigning to a "center office" service delivery model

For travel and hospitality organizations, a new service delivery outlook can pay multiple dividends:

Reduction of overhead costs

Realigning service delivery can permit the migration of finance costs from fixed to variable ones in areas such as labor, applications/technology, or real estate, allowing them to scale up and down as needs change. For example, when the pandemic hit, revenues for many travel companies dropped to near zero—particularly for ones that serve destinations affected by country-wide travel shutdowns. But the same changes also amplified need for scenario planning. A new model could have helped companies shift finance resources more easily from reporting actuals to forecasting.

Speed to value

Using outside service providers may actually accelerate a digital transformation, since the service provider—where the technology capabilities reside—takes responsibility for upgrades. Making similar strides inside the company, where the necessary capabilities and resources may lie outside the core, can take longer and be more difficult. The same principle applies to non-technology areas, because third parties are designed with the infrastructures to scale quickly through recruiting. Outsourcing may present greater initial costs, including severance packages in some cases, but it may also deliver net value more quickly than in-house transformation.

Superior service at lower cost

In addition to offering a quicker, more cost-effective path to technology modernization, outsourcing can also help draw more value from the full-time workforce. That's because better technology takes more transactional and repetitive tasks off their hands, freeing their time for higher-level activities that not only benefit the company more, but also add engagement to their jobs.

Improved employee engagement through increased flexibility

COVID-19 and other workplace trends have pushed more people into remote working arrangements—and a revamped approach to service delivery can allow more of them to retain that freedom, if they and their organizations want it, while preserving the control and visibility that used to require a central work location. In this way, "center office" service delivery represents an adjustment from the world that was to the world that is—and helps organizations anticipate the ways it will continue to evolve. The continued evolution of technology to support finance tasks embedded into overall service delivery should be a keen focus.

Working capital improvement

Compared with the acquisition and deployment of in-house human resources, using third-party service providers can free up capital by converting fixed costs into variable ones, as illustrated in Deloitte's 2021 Shared Services and Outsourcing survey . For the same reason, these arrangements also allow quicker scaling to meet changes in demand.

Access to scalable workforces and experienced transition and implementation teams

Meeting new needs and navigating transformations can take recruiting and HR management, facility setup and management, new or expanded IT infrastructure, and other investments—or an outsourcer can handle all that. The resulting productivity increases and more predictable cashflows can help the new arrangement pay back its upfront costs quickly, but making this work does require attention to vendor management and governance infrastructure.

Barriers to overcome

Lack of flexibility

COVID-related headcount reductions may have shrunk the available workforce or skill sets for some organizations, but the workloads haven't scaled back to match, because core functions don't fluctuate with volume or revenue. That means doing more with less—or putting more trust in third parties. However, if outsourcing contracts lock an organization into a pre-pandemic delivery model, the arrangement may lack the agility to answer these new needs. The organization's own strategy for talent flexibility should figure into the solution.

Shifts in focus

Going into 'survival mode' to weather a downturn may take high-value work out of the equation even before any attempt to realign it. For example, the core compliance functions of a tax department remained vital through the crisis, while the more sophisticated long-term tax planning functions may have received less focus and resource investment. That can affect employee engagement and make outsourcing a more compelling option for more routine work, which can allow the organization's own talent to focus on more strategic activities.

Search for enduring value

There is already a great deal of software and automation at work in service delivery. When the technology contracts end, companies may ask what residual value they've accumulated for the money. This highlights the need for changes to structure and capability that go beyond the use of tools.

From whether to how

The prospect of taking cost out of service delivery, extracting more value from it, and making it more agile is likely to be attractive to many organizations in the travel and hospitality industry. But if seeking those benefits is not a difficult decision, realizing them as intended may pose more of a challenge.

With changes in service delivery models come changes in

Governance

With so many people now working remotely, how does an organization maintain visibility into its processes and preserve an effective internal controls infrastructure? A system that provides that visibility, along with accountability, structure, and control can help everyone operate as if they were still in a shared physical environment. As service delivery models will shift to 'rightshoring' (offshore/nearshore/onshore) and workforces spread out to cover not cities but regions, a centralized service delivery model can help preserve the same kind of collaboration that happened when they were in the same room and provide leaders an environment to influence increased effectiveness of internal controls over financial reporting.

Risk

Handing off processes to a third party may not be seamless. More importantly, the processes being transferred don't work without the interaction models that surround them. That means training outsourcers on workflows, approvals, internal controls, and institutional knowledge in addition to the processes themselves. It's also risky to transfer these entire interaction models without examining them first. If anything is outdated or inefficient, it likely costs less in the long run to fix it before the transfer than to ask the third-party service provider to figure it out. Remote work and third-party handoffs create additional risks because of elements such as the degree of electronic documentation versus paper, systems stability, availability of support, and need for sustained focus on controls. Companies should establish reporting and control mechanisms so management has adequate insight and transparency into the activities a third party is performing on the company's behalf.

Data management

Half measures can hamper a move to third-party service delivery. Standardization of policies and efficient operations require clarity on how data will flow and who will own it. If shuttling data back and forth between an in-house repository and a third-party user becomes the working norm, cohesion and accuracy may suffer. It can be better to be "all in"—to accept the need, however reluctant you are, to put your master data in the outsourcer's hands. The loss of control will likely be less than you think, and the benefits likely greater.

These are not new considerations, but their application to a "center office" structure may require new ways of viewing and addressing them.

One possibility that does depart from familiar practice may be for organizations with strong service delivery capabilities to offer them as a service (-aaS) to others that may have less capability or resources. Such an arrangement might unlock additional revenue for the providers. For the buyers, it could help defer upfront and transition costs, allowing organizations that have considered themselves to be on post-pandemic austerity to make bolder moves earlier than expected.

Embracing the change ahead

It's time to reimagine enterprise service delivery. Disruptive events, market trends, and digital advancements are forcing businesses to adapt to change—rapidly and repeatedly. New service delivery models can help organizations leverage cross-functional resources, drive innovation, and boost resiliency so they're prepared for whatever the future may bring.

Cost savings remain a huge driver for shifting service delivery models, but other opportunities are equally compelling. Is your company ready to seize them?

Acknowledgements

Authors

Aprajita Rathore
Principal
Deloitte Consulting LLP
Tel: +1 412 519 3798
Email: aprathore@deloitte.com

Giao Carrico
Senior manager
Deloitte Consulting LLP
Tel: +1 724 799 0870
Email: gcarrico@deloitte.com

Caroline Leies
Managing director
Deloitte Consulting LLP
Tel: +1 703 626 0437
Email: cleies@deloitte.com

Contributors

Susan Hogan

Jason Dess

Dean Hobbs

Darin Buelow

Amanda Hale

Jessica Bier

Jonathan Pearce

Casey Caram

Ahson Raza

Graylin Reif

Endnotes

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Travel and hospitality contacts and contributors

Contacts

Karen Bowman
US Automotive Leader & US Transportation, Hospitality & Services Co-Leader
Deloitte Consulting LLP
Tel: +1 513 929 3372
Email: karbowman@deloitte.com

Eileen Crowley
US Transportation, Hospitality & Services Co-Leader
Deloitte & Touche LLP
Tel: +1 203 708 4199
Email: ecrowley@deloitte.com

Peter Caputo
Principal, US Hospitality Subsector Leader
Deloitte Transactions and Business Analytics LLP
Tel: +1 973 602 6872
Email: pcaputo@deloitte.com

Anthony J. Jackson
Principal, US Airlines Subsector Leader
Deloitte Transactions and Business Analytics LLP
Tel: +1 214 632 6658
Email: antjackson@deloitte.com

Stuart Moss
Partner, Audit & Assurance
Deloitte & Touche LLP
Tel: +1 201 906 0908
Email: smoss@deloitte.com

Ryan Reiber
Principal, Deloitte Risk & Financial Advisory
Deloitte & Touche LLP
Tel: +1 513 257 3687
Email: rreiber@deloitte.com

Contributors

Cody Biesinger

Bradd Craver

Martha Fung

Raffi Markarian

Stuart Moss

Brian C. Murrell

Ryan Reiber

Diana Sweetwood

Matt Soderberg

Ann Van Hook

Contacts

Susan Hogan
Principal, US Finance Transformation Practice Leader
Deloitte Consulting LLP
Tel: +1 404 631 2166
Email: shogan@deloitte.com

Dean Hobbs
Principal, Consulting, US Finance Strategy Leader
Deloitte Consulting LLP
Tel: +1 512 226 4805
Email: dhobbs@deloitte.com

Nnamdi Lowrie
Principal, Consulting, US Finance and Enterprise Performance Leader
Deloitte Consulting LLP
Tel: +1 213 996 4991
Email: nlowrie@deloitte.com

Jessica L. Bier
Managing Director, Consulting, Human Capital, Organization Transformation
Deloitte Consulting LLP
Tel: +1 415 783 5863
Email: jbier@deloitte.com

Denise McGuigan, PMP®
Principal, Consulting, SAP
Deloitte Consulting LLP
Tel: +1 404 631 2705
Email: demcguigan@deloitte.com

Varun Dhir
Principal, Consulting, Oracle
Deloitte Consulting LLP
Tel: +1 484 868 2299
Email: vdhir@deloitte.com

Matt Schwenderman
Principal, Consulting, Emerging ERP Solutions
Deloitte Consulting LLP
Tel: +1 215 246 2380
Email: mschwenderman@deloitte.com

Jonathan Pearce
Principal, Consulting, Human Capital, Workforce Transformation
Deloitte Consulting LLP
Tel: +1 646 301 1407
Email: jrpearce@deloitte.com

Melissa Cameron
Partner, Risk and Financial Advisory, Treasury
Deloitte & Touche LLP
Tel: +1 415 706 8227
Email: mcameron@deloitte.com

Clint Carlin
Partner, Risk and Financial Advisory, Controllership
Deloitte & Touche LLP
Tel: +1 713 504 0352
Email: ccarlin@deloitte.com

Ravi Gupta
Partner, Tax Management Consulting
Deloitte Tax LLP
Tel: +1 703 531 7123
Email: ragupta@deloitte.com

Ed Nevin
Partner, Tax Specialty
Deloitte Tax LLP
Tel: +1 410 576 7359
Email: enevin@deloitte.com

Mike Kosonog
Partner, Risk and Financial Advisory, Cyber
Deloitte & Touche LLP
Tel: +1 313 919 3622
Email: mkosonog@deloitte.com

Jeff Goodwin
Partner, Risk and Financial Advisory, Government & Public Service
Deloitte & Touche LLP
Tel: +1 303 921 3719
Email: jgoodwin@deloitte.com

Brian Siegel
Partner, Consulting, Government & Public Service
Deloitte Consulting LLP
Tel: +1 571 882 5250
Email: brisiegel@deloitte.com

Scott Szalony
Partner, Audit and Assurance
Deloitte & Touche LLP
Tel: +1 248 345 7963
Email: sszalony@deloitte.com

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