Quality Assurance / Quality Improvement Programme

Peer Review Group Report for

FINANCE

Members of the Peer Review Group

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Ms Jennifer Cullinane, Finance Director, Royal College of Surgeons in Ireland

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Date:
19th May, 2014

Introduction

This Quality review has been conducted in accordance with a framework model developed and agreed through the Irish Universities Association Quality Committee and complies with the provisions of Section 35 of the Universities Act (1997) and the 2012 Qualifications and Quality Assurance Act. The model consists of a number of basic steps.

1. An internal team in the School/Faculty/Office/Centre being reviewed completes a detailed self-assessment report (SAR). It should be noted that this document is confidential to the School/Faculty/Office/Centre as well as the Review Panel and senior officers of the University.
2. This report is sent to a team of peer assessors, the Peer Review Group (PRG) – composed of members from outside DCU and from other areas of DCU – who then visit DCU and conduct discussions with a range of relevant staff, students and other stakeholders.
3. The PRG then writes its own report. The School/Faculty/Office/Centre is given the chance to correct possible factual errors before the PRG report is finalised.
4. The School/Faculty/Office/Centre produces a draft Quality Improvement Plan (QuIP) in response to the various issues and findings of the SAR and PRG reports.
5. The PRG report and the draft QuIP are considered by the Quality Promotion Committee (QPC) and University Executive.
6. The draft QuIP is discussed in a meeting between the School/Faculty/Office/Centre, members of the PRG, the Director of Quality Promotion and members of Senior Management. The University's responses are written into the draft document and the result is the finalised QuIP.
7. The PRG Report and the QuIP including the University's response is sent to the Governing Authority of the University, who approve publication in a manner that it sees fit.

This document is the report referred to in Step 3 above.

Peer Review Group Report for Finance

1.   Introduction and Overview

Responsibilities

The Finance Office has overall responsibility for the financial environment within the University and provides a comprehensive range of services to the Senior Management Team, Faculties, Schools, Research Centres and Departments. The Director of Finance reports directly to the President of the University, providing support on all key Finance strategic and statutory matters. The Finance Office plays an important stewardship role in ensuring the University policies and procedures as they relate to finance are followed. With respect to fiscal responsibilities, the Finance Office ensures that the University achieves its statutory obligation to at least breakeven, has sufficient cash reserves to meet its ongoing obligations, and can make provision for the resource requirements and capital requirements in order to achieve the significant objectives contained in the DCU Strategic Plan.

DCU Finance Office also provides financial services support to DCU's nine trading Campus Company subsidiaries, with subsidiary company accountants based within the Finance Office. Six of the general managers of the trading companies report directly to the Director of Finance.

Staff
At the time of review there were 40 staff members working with the Finance Office, representing just over 38 full-time equivalents (FTEs). Further details relating to Finance Office staff are provided in Appendix 1 of this report.

2.   The Self-Assessment Process

The Co-ordinating Committee

Ciaran McGivern, Director of Finance, (Chairperson)
Brendan Gillen, Finance Operations, (Co-Ordinator)
Eamonn Cuggy, Financial Controller
Sheila Bridgeman, Payroll
Eithne Mulligan, Campus Companies Reporting
John Kilcoyne, Financial and Management Accounts
Alan Floyd, Research Accounts
Sorina Salveta, Fees Office
Susan Woods, Accounts Payables
Lisa Knowles, Finance Systems
Siobhan Fitzgerald, Management Accounts

Methodology adopted during process

The Finance Office first initiated activity to prepare for the review, with four staff members engaged in training in January 2013, co-ordinated by the Quality Promotion Office. In May 2013, a Finance Quality Review Committee was established, drawn from 11 members of the Finance Office, representing a cross section of staff at various levels and from different teams.

Feedback to support the self-assessment exercise was obtained from DCU stakeholders using the following methods,

- An online survey designed for all Finance Office Staff to participate
- An online survey for DCU staff; all DCU staff were invited to participate through email invitations
- An online survey of all DCU students; and
- Six, independently facilitated focus groups conducted with over 70 DCU staff and student representatives.

The feedback was collected during December 2013, after which time a period of analysis and reflection on the results provided the basis for the Finance Self-Assessment Report (SAR). Full results of all feedback were provided to the PRG as appendices to the SAR.

Throughout the review process, regular progress updates were provided to the all Finance Office staff at Finance Office quarterly communication meetings.

3. The Peer Review Group Process

The Review Group

- Ms. Sarah Randall-Paley, Director of Finance, Lancaster University, UK (Chairperson for the Group)
- Ms Jennifer Cullinane, Finance Director, Royal College of Surgeons in Ireland
- Mr. Michael Culhane, Director of Finance, An Garda Siochana
- Dr. Rory O'Connor, Head, School of Computing, Dublin City University
- Ms. Aisling McKenna, Institutional Research & Analysis Officer, Dublin City University

Site Visit Programme
Details of the meetings which took place as part of the site visit programme are provided in Appendix 2 of this document

Further information on the individuals who attended each meeting group are included in Appendix 3 of this report.

Methodology

The overall structure of the SAR is clear, with data presented in a logical manner. In addition to the analysis presented in the main SAR report, full results from the primary research conducted were provided to the PRG in the appendices. The DCU Strategic Plan and Finance Office Strategies, as well as a range of other supporting documentation were provided well in advance of the PRG visit.

A wide variety of groups were invited to meet with the PRG during the visit, representing Finance Office Staff and all key stakeholders within DCU. Although efforts were made to recruit students to attend the PRG session, only two attended; both international postgraduate students.

Schedule of Activity

The Peer Review Group visit took place on 2nd-4th April, 2014. Having initially received a thorough briefing on the visit process and schedule from the Directly of Quality Promotion at DCU, the group conducted a private meeting at which Ms Sarah Randall-Paley was appointed as Chair.

At this initial meeting, broad themes were identified for further exploration with the key stakeholder groups, and each PRG member was assigned a particular theme for the scheduled meetings. Throughout the visit, the PRG group revisited the themes to be addressed among different stakeholder groups. At each meeting, initially questions were led by the Chair, with all members provided with an opportunity to ask questions of each group.

At each PRG Private meeting, the group collectively assessed the progress made thus far and the areas which had yet to be fully assessed within the parameters of the report. The formation of commendations and recommendations were initially developed collectively, before each member taking responsibility for drafting and finalising these, within a number of identified themes.

During the visit, the PRG requested some additional documentation from the Finance Office to support its review. This information was provided fully and promptly to the group.

View of the Self-Assessment Report

The PRG consider the Self-Assessment report to be a comprehensive analysis on the activity of the Finance Office. The PRG group were provided with a number of appendices, documents-including the full results of survey and focus group research conducted during the collation of the SAR, and relevant strategic documentation. In addition, the Finance Office provided considerable detail on quality enhancement and improvement initiatives which had taken place since 2008 across all operational teams within the Office.

The PRG considers that the development of the SAR further benefitted from the active engagement of an internal review committee, who met on a regular basis for a number of months prior to the finalisation of the SAR document.

The PRG note the extensive research conducted using surveys and focus groups among key stakeholder groups. The PRG note that the survey tools used would have benefitted from a re-examination of the Likert Scales. The categories used within the scales were heavily weighted towards positive, rather than neutral, or other options. A more balanced approach to question design would have provided the review group with more meaningful data for analysis. However, given the extensive use of focus groups among stakeholders, the qualitative feedback by stakeholders provided sufficient supplementary information to allow for a full analysis and reflection on activity.

4   Findings of the Peer Review Group

4.1 Background, Overview, Context

The University is operating in a complex funding environment due to the active implementation of the Government's 'National Strategy for Higher Education to 2030' leading to significant changes in the landscape of higher education and substantial system reform. The Government's strategy includes a call for universities to seek new opportunities for non-exchequer income generation and securing alternative sources of funding, while continuing to

work within the existing Employment Control Framework (ECF). There are significant budgetary constraints from income reductions combined with inflexibilities and constraints on the cost side and from the operation of the ECF. There is also an increase in the required regulatory and statutory reporting burden, which has a significant effect on the day-to-day workloads of the Finance Office.

In this context, the University is implementing its new strategy, *Transforming Lives and Societies*. The strategy is ambitious, and places new demands on the Finance Office in terms of its responsiveness to needs for additional financing mechanisms, increased levels of activities for innovation and enterprise both within the jurisdiction and overseas and, importantly, significant growth in research income and impact.

At the same time, the University is committed to The Incorporation Project, a major undertaking to establish a new Institute of Education and enhanced capacity and consolidation in Humanities and Social Sciences by bringing together DCU with St Patrick's College, Drumcondra, Mater Dei Institute of Education, and Church of Ireland College of Education by 2016. The legal, regulatory, systems and reporting changes arising from this also have a significant effect on the Finance Office.

In response, the Director has considered the most appropriate structure for his Office to support these challenges and a restructuring proposal had been communicated to staff just prior to the visit. The immediate impact is the appointment of two professional accountants to address capacity issues and to provide a sustainable operating platform for the next 12-18 months.

To support the University Strategy, a new finance strategy has been developed to provide a route to support the funding environment, financing requirements and operational pressures over the period.

4.2 Organisation and Management

Observations:
The Finance Office is led by the Director of Finance and has until very recently been structured around three main areas: (1) Financial Planning and Reporting; (2) Finance Operations; and (3) Procurement. The current management team is made up of the Director of Finance, the Financial Controller and the Manager of Finance Operations. From the perspective of the Finance Office team, this organisational structure is working well. The wider DCU community shares this view.

A recent strategic planning exercise undertaken by the Finance Office in response to the launch of the University strategic plan highlighted the need to restructure the Finance Office. Currently the Finance Office has now been structured into five major functional areas: Incorporation project; Financial Planning; Financial Operations, Financial Controller; and Procurement & Supply Chain. There is a clear organisational structure in place, which has been recently (31 March 2014) communicated to all finance Office staff.

Commendations:
The PRG noted that the Finance Director and the management team are demonstrating clear and appropriate leadership. Furthermore as noted by a majority of Finance Office staff, the existence of an open door policy by management fosters a collegiate atmosphere and demonstrates an engaged management team. It was observed that a view existed both in the Finance Office and University senior management level that the Finance Office had become demonstrably more strategic in recent years and has a strong focus on strategic development.

The PRG acknowledge the significant effort by the Finance Office and finance management team in achieving and maintaining a high level of compliance. Related to this is the provision of strong financial management and control, underpinning the balanced University budget.

4.3 Staffing and Accommodation

Observations:
In terms of physical accommodation, the Finance Office is housed over 2 floors in the main Administration building, which also accommodates the Human Resources Department. Private offices are allocated to the Director of Finance, the management team and other individuals such as the Fees Office Manager. The location is a relatively central location on the campus, which affords good access for staff and students.

Issues for Consideration:
The PRG notes concerns, both articulated in the SAR and during meetings with Finance Office staff, regarding physical accommodation, specifically the lack of (private/confidential) staff meeting room and private area for discussing confidential financial matters with students. Having completed a tour of the facilities, the PRG considers the space available to the unit is adequate in terms of its physical footprint but there is significant opportunity to optimise the layout and usage of existing space to substantially address the perceived deficiencies. For example, a reorganisation of management offices, with possible sharing could accommodate a suitable meeting room; the open plan areas could potentially benefit from a reconfiguration of layout, lowering screens/partitions (with additional potential to enhance communication); and potential usage of more appropriate storage solutions within existing space. Furthermore the PRG noted the availability of meetings rooms in the adjacent Business School, which are bookable by the Finance Office, which do not appear to be regularly utilized.

The PRG remains mindful of the potential longer term resource requirements in terms of physical space that may arise in the next 18+ month time horizon due to the Incorporation Project and also the impact of the research elements of the University strategic plan.

Recommendations:
See Recommendations 1 & 2 in section 5

4.4   Management of Financial and other Resources

Observations:
The PRG recognises the human resource constraints experienced within the DCU Finance Office as a result of the ECF, and the development of an ambitious University strategy, and the current Incorporation Project. The response of the Finance Office to these challenges in relation to the management of their human and other resources has been discussed in greater detail in section 4.5.2

4.5   Finance Office Response to Strategic Challenges

4.5.1   Implementation of Transforming Lives and Societies

Observations:
Within the external and strategic context, there are a number of challenges for the Finance Office inherent in supporting the delivery of the University's ambitious strategic plan to 2017.

Almost every major strand will have implications for the team. This has been appropriately recognised by the Director and supported by The President and the Senior Management Group.

One area of particular focus from PRG discussions with colleagues was the current capacity of Research Support operations to support the ambitious targets for research income as set out in the DCU Strategic Plan. The current level of staffing in Research Accounting appears to have created pressures due to the over dependency on limited resources and lack of cover and knowledge transfer in the event of absences. There were reports of delays in processing, reliance on key staff, lack of cover on certain funding streams and a concern that the existing arrangements were not adequately supporting current levels of activity. The PRG were concerned that this area needed further careful review to ensure that support for the Strategic Plan ambitions to double research volume could be delivered, both pre-award and post-award.

Finance Office staff reported that they sometimes felt as though they took the 'brunt' of implementation of difficult decisions taken in light of the budgetary constraints on the University. The PRG also heard of implementations that had not gone smoothly as a result of insufficient consultation (e.g. printing project).

Commendations:
The re-alignment of Finance Office structure to support initial phases of the Strategic Plan has been carefully thought through and is being well received by staff, despite the inevitable uncertainties that the reorganisation brings at this time.

Finance Office staff are to be commended on their willingness to embrace change and push forward new systems and focussed innovations.

Issues for Consideration:
Further work will be required in respect of The Incorporation Project and other initiatives as they develop. The PRG notes resourcing constraints in the context of the ECF and the need to access external funding streams to provide support where appropriate.

Recommendations:
See Recommendations 3, 4 and 5 in Section 5

4.5.2   Finance Office Support for Strategic Initiatives and Business Partnership Approaches

Observations:

There has been a substantial change over the course of the last number of years within the unit, in terms of organisational structure, processes and new projects. From discussions, the PRG heard that senior Finance team colleagues have led significant and complex transformational projects, such as Princess Norah Bint University project, in recent times and have the respect of colleagues across the organisation for their professionalism and expertise. Finance Office staff are to be commended on their willingness to embrace change and contribute significantly to new innovations.

The PRG note a willingness on the part of the Finance Office to engage across the University in business partnering approaches to strategic initiatives.

The PRG noted a willingness and openness to change on behalf of Finance Office staff and high levels of commitment to engage with the change processes, e.g. use of IT solutions has been prioritised as a means to deliver 'more for less'.

Commendations:
The experience of successful delivery of the Princess Norah Bint University project, amongst others, means that there is high level of Senior Management Group confidence in the Finance senior team in supporting the major upcoming strategic projects (e.g. the Incorporation project and capital financing ambitions).

Issues for Consideration:
We note resourcing constraints in the context of the ECF and the need to access external funding streams to provide support where appropriate.

Recommendations:
See Recommendation 6 in Section 5

4.5.3   Strategy Implementation and Key Performance Indicator Development

Observations:
The University strategy has named operational excellence as a key foundation underlying four principles. The PRG noted that a comprehensive record of policies and procedures, along with a financial strategy was made available to them.

Significant work had been completed in the development of a financial strategy, with clear evidence of alignment of finance initiatives across the six University's strategic themes. The inclusive nature of the process, with the engagement of the whole finance team was apparent. Clear evidence of significant levels of annual activity on the quality journey, through annual logging of achievements from 2008 to 2014 had been provided to the PRG.

It is now two years since the launch of *Transforming Lives and Societies*. From engagements with stakeholders during the PRG visit and documentation provided, the PRG was unclear as to how successful implementation would be measured across each of the initiatives planned. Thus, despite the comprehensive documentation, the PRG noted what appeared to be an absence of a system of measurement to allow clear identification of key milestones and the end target points for each of the initiatives. There lacked also an assessment framework for their impact on the wider DCU community. There was clearly an awareness of the DCU strategic plan but across certain groups, a detachment as to its relevance to their role was apparent.

Recommendations:
See Recommendations 7 and 8 in Section 5

4.6 Functions, Activities and Processes

4.6.1   Financial Information and Reporting

Observations:
The quality and visibility of financial information for the University as a whole and for its constituent areas was a matter of significant discussion for the PRG. It was identified that there was good visibility and confidence in reporting at the highest levels (the President, SMG, Governing Authority). This was borne out by the reports from external auditors, the internal

audit service and SMG colleagues. However the nature of the financial context and other internal factors seem to have led to a lack of transparency at lower levels of reporting. For example the PRG heard that many managers 'do not know what their budget is' or what their year end result was. This became clearer when the PRG identified that the financial system, Agresso, is not adequately used for routine management accounts reporting (variance against budget to date) beneath Faculty level for either income or expenditure as these records are maintained locally. The PRG also identified a lack of 'trust' in financial information, with specific reference as to whether payments to suppliers were approved, in payment runs and then actually paid, with checks from certain Faculties at each stage in the process.

In the view of the PRG, this leads to inefficiencies in reporting and specifically the use of Agresso functionality, significant duplication of records due to manual spreadsheets kept in Faculty offices and a lack of sharing of financial information between Faculties and central Finance team. This indicated some ambiguity on responsibility of financial reporting and understanding of roles between the different parties. It also means that substantial time is spent in reconciling records to the accounting system before any meaningful engagement can take place. Agresso is not adequately considered to be 'the single source of the truth' for financial reporting by some budget-holders.

There was also lack of clarity on the number, skill-set and location of staff carrying out some of these duties on a day-to-day basis and this was a 'hidden-cost' to the organisation. The PRG view is that a clear 'Business Partner model' should be considered.

Commendations:
The quality and visibility of financial reporting to the Executive and Governing Authority is considered high. The external members of the authority include accounting professionals who will have appropriately high expectations and experience to judge the information and audit materials provided.

The Finance Office staff are keen to optimise use of the Agresso financial reporting tool and willing to take on board the need to free up time for engagement with key budget holders to provide a 'value-added' service of review and interpretation.

Further opportunities exist to leverage the skills within the Finance Office systems team to analyse and respond to the financial reporting requirements of budget holders.

Issues for Consideration:
Improving transparency of financial information could surface other internal concerns over subsidy and relative contribution to the financial performance of the University. These would require careful management and discussion at SMG level.

On the positive side, greater transparency of financial information for other groups would lead to greater ownership and understanding for other senior managers and their teams. Furthermore, the PRG considers that more effective reporting of financial data provides Finance Office staff with increased time to interpret the financial reports in a business partnering role with the relevant units or campus companies requiring such support.

Recommendations:
See Recommendations 9, 10 and 11 in Section 5

4.6.2   Procedures and Internal Operating Procedures

Observations:
The PRG noted the current Procedures Manual, which documents a series of standard operating procedures (SOP) for the many of the Finance Office tasks. This is to be commended as a useful tool for training, knowledge transfer and other benefits. The PRG notes a potential pitfall if such SOPs are not maintained and updated as practices and processes change from an operational viewpoint.

Issues for Consideration:
The PRG is cognisant of concerns raised both within the finance office team and also by external stakeholders (in particular research centres) of the high levels of reliance on individual finance office staff members as key 'go to people' for certain specialisms of finance support (e.g. Marie Curie funding expert). There is concern of over reliance on a single individual to support an increasing workload, in particular in light of DCU strategic plan objectives for growth. Allied to that, concerns for succession management for staff movements, knowledge transfer among staff and capacity planning were expressed by Finance Office staff members.

Recommendations:
See Recommendation 12 in Section 5

4.6.3   IT Systems Development

Observations:
From an operational infrastructure perspective the Finance Office has access to sufficient hardware, software and networking facilities to ensure the effective running of administrative operations.

The Finance Office is to be commended for taking a lead on the implementation of certain IT projects, in particular the payroll self-service systems (on-line payslips, P60s, etc.) and on-line expenses for staff.

Within the Systems Support and Development team there are 3 FTE who are responsible for supporting users of the Agresso Financial System (throughout the campus), helpdesk support for users, training and related work. However, the PRG observed some confusion and uncertainty within the Finance Office staff as to the roles and responsibilities of the Systems Support and Development team. Specifically there was a general feeling amongst Finance Office staff that this team was not available as an internal help desk and training support for Finance Office staff and there was a lack of training opportunity, at all levels (beginners, intermediate and advanced) for financial systems. It is therefore necessary to evaluate the role of the Systems Support and Development team and ensure clear role and objectives are set for this team and that is communicated to all Finance Office staff.

The PRG consider that there is some uncertainty as to ownership of the strategic planning for Finance Office IT needs and requirements and the provision of strategic leadership in relation to future IT systems. Specifically it was not clear to the PRG from its discussions how senior Finance Office management were driving and prioritising Finance IT developments for maximum benefit across the University as a whole. The role of Information Systems & Services (ISS) within DCU as the provider of IT expertise and strategic direction and development for financial related IT systems was unclear.

It was noted that the roll out of some central procurement systems were considered problematic both in terms of selection process and operationally. Clear feedback was received from non-

Finance Office staff in relation to the roll out of some new procurement systems such as travel and centralised printing providers and related but separate invoice-scanning project. There was a perceived lack of stakeholder involvement in the selection, design and rollout of these initiatives. In particular the ETR travel system was highlighted as a cumbersome system to use (from a usability perspective) and one that caused significant additional burden to non-Finance Office staff from an implementation perspective.

Commendations
The PRG considers that with great strides in achievement of systems usage and automation, the Finance Office will continue to need to develop its IT strategy in line with the Strategic Plan.

Recommendations:
See Recommendations 13 and 14 in Section 5

4.6.4 Process Efficiencies
Observations:
As referred to above, the PRG recognised the incremental changes over the last number of years in improving the finance operating model. Of particular note was the leveraging of technology to service stakeholder needs by enhancing self-service opportunities, discussed in more detail in section 4.7.1.

In discussions with stakeholders on existing processes and plans for their improvement, there appeared to be some confusion as to how to operate certain elements of the processes with resulting "work-arounds" and requests for further resource intensive training. In this regard an assessment of the real cost to the organisation in terms of staff time across the entire DCU community, should be considered.

Issues for Consideration:
Taking a specific example, the decentralised model of procurement appears to provide autonomy at local level but gives rise to an increased level of work by the Finance team with the maintenance of a large supplier base and requests for more support as expertise is not centralised. There were issues raised around cost and timeliness in relation to the travel booking system. Given the international agenda as referred to in the strategic plan, this will be a key process to have operating effectively. The PRG consider that a review of existing arrangements in the form of a "project review" be carried out to take on board feedback from stakeholders as to the quality of some of the existing arrangements.

Although the policies and procedures were comprehensive, during stakeholder engagement it became obvious that there appeared to be an overreliance on certain individuals, which became apparent during their absences. This was noted in the area of research claims.

Views were expressed that the impact of process changes outside finance were not always considered. PRG noted however that a recent Working Group Model with the Finance and Registry functions involving key stakeholders appeared to have worked well.

The expansion to a larger DCU by way of the Incorporation Project will lead to increased activity levels, with the need for an effective and robust control environment. A review will be required of existing processes across the incorporating entities and their translation into a larger consolidated infrastructure. The PRG noted the planned commencement of the implementation phase of Incorporation Project and the willingness of the external parties to engage with

Finance Office team in this regard together with respect for the professionalism seen to date on this project.

Recommendations:
See Recommendations 15, and 16 in Section 5

4.7 Client Perspective

4.7.1 Communications on Finance Office Led Initiatives

Observations:
To continue to provide the required services with reduced staff numbers in accordance with the ECF the Finance Office continues to leverage its financial systems (Agresso and Core) by automating processes to cater for the increased volume of transactions and reducing the administrative burden by moving some procedures to self service ones.

Commendations:
The Finance Office is acknowledged as a centre for excellence in the Purchase to Pay Cycle. The ease of use of self services facilities by staff and students such as expenses, payroll and fees was recognised by the President's Award for Innovation.

Issues for Consideration:
The Finance Office when implementing significant changes to systems and procedures may underestimate the ability of the user Departments to quickly accommodate these upgrades and this may have major implications on how financial administration is managed outside the Finance Office. A particular problem arose in relation to changed procedures concerning the scanning of invoices resulting in a large build-up of unprocessed invoices.

4.7.2 Procurement Initiatives

Observations:
Given the increased Regulatory Compliance burden arising from EU Procurement Directives, the Government's Procurement Guidelines, and the establishment of the Office of Government Procurement the Finance Office needs to ensure that the implemented solutions while ensuring compliance meet business and end user requirements.

Commendations:
The savings achieved by the Procurement function over the years have contributed to reducing on an ongoing basis the cost base of providing goods and services for the university. In 2013 the Procurement achieved savings of €300,000 and processed 22 tenders.

Issues for Consideration:
In implementing centralised procurement contracts it is acknowledged that it may not always be possible to cater for individual needs and consequently some additional responsiveness may be required by the Procurement function to accommodate these business needs with support of the SMG.

Recommendation:
See Recommendations 17 in Section 5

4.7.3   The Student Experience

Observations:
Student interaction with the Finance Office is primarily concerned with the Fees Office. The PRG note that this has become an increasingly automated process, with around 85% of fee transactions being processed online.

At peak activity times, in particular during orientation, the Student Fees Office co-locates with the Registry on "The Street" within the Henry Grattan Building. During teaching weeks of term (and outside of Reading Week) the Fees Office is open 9.30-12.30 and 2.30-4.30

Students who engaged with the PRG team noted the user-friendly nature of the online payment system, and clear information provided for related processes such as complying with Garda National Immigration Bureau processes

The PRG note the leadership role played by the Finance Office in a recent Working Group examining protocols and processes in respect of non-payment of Student Fees. Participants in the review visit spoke positively about this review, the nature of the consultative process, and the role of the Finance Office in leading this initiative.

Commendations:
The review group commends the role of the Finance Office in leading an institutional Working Group on the protocols and processes for developing improved student-centred approaches to the non-payment of fees

Issues for Consideration:
The students engaging with the PRG noted that the Opening Hours for the Finance Office were limited, and often inconsistent throughout the semester. In particular, the offices were closed during lunch hour when most students are free to conduct business with the Finance Office.
The students also noted that the co-location model used by the Fees Office and Registry during Orientation was often crowded, with multiple queues, and was confusing for students

Recommendations:
See Recommendations 18 and 19 in Section 5

4.8 Staff Perspective

4.8.1   Finance Team Communications

Observations:
The PRG considered a range of information provided to it through the SAR and from Finance Staff contributions during the visit on communications within the Finance Office. Currently, management team meetings are conducted on a weekly basis, while other meetings among operational teams also take place on a regular basis. Staff members noted that more recently, a quarterly communications meeting of the entire Finance Office staff was held, primarily as a communication tool to inform staff of ongoing developments within the Office, and the university.

Commendations:
The PRG commends the open and approachable culture of communications evident between staff and managers on an individual basis. Staff consistently reported that managers within the

Office were approachable and had an open communication style, with many staff noting the "open door" policy of the finance management team. Surveys conducted during the self-assessment exercise also suggest that communications within teams are strong.

Issues for Consideration:
The frequency and quality of formal communications from the management team to operational teams, and communication between teams was frequently cited by Finance Office staff members as an area for improvement. Staff members reflected that decisions taken within operational teams were sometimes not communicated throughout the office, though in many cases these decisions impacted the work of other areas.

Recommendations:
See Recommendations 20 and 21 in Section 5

4.8.2 Finance Office Training on Systems

Observations:
Ongoing training on finance systems for staff was cited both within the SAR, and by staff during the PRG visit. The provision of training on Agresso for new staff, and for those who may take over responsibilities when staff members may be absent, would benefit from improved formality and regularity. The staff further noted the ongoing burden for the provision of Agresso training for staff members throughout the university for individuals seeking access to, and training in, Agresso functions.

Issues for Consideration:
The PRG considers that ongoing formal and informal opportunities for staff members avail of up skilling opportunities on systems used regularly in the course of fulfilling their job. Processes which enable the scheduling of formal training on Agresso for individuals as soon as possible when they begin their role in the Finance Office are crucial to ensure a smooth transition for new staff. Consideration should also be given to formal and informal ongoing training mechanisms, such as information on user "shortcuts" or lunchtime seminars should be considered.

Recommendations:
See Recommendation 22 in Section 5

4.9 Overall Analysis of Strengths, Weaknesses, Opportunities and Concerns

Strengths	Weaknesses
• Finance Office staff are professional and committed. They display flexibility, and adaptability to change. • Strong track record of achieving target financial performance and compliance • Strong professionalism and compliance delivery • Strong leadership within Finance, recognised within the office and wider university. • Alignment of operational teams to respond to the goals and challenges of the DCU Strategic Plan and Incorporation Project	• Over-reliance of key individuals in certain areas with specific skill sets and knowledge • Underutilisation of existing functionality of accounts system, particularly in relation to management information, and reporting • Lack of metrics to assess delivery against plans in order to measure progress and level of success • A number of Finance Office led initiatives are not fully embedded or accepted university-wide (e.g. procurement) • Inconsistent quality of internal communication flows between operational teams
Opportunities	**Concerns**
• Further business process re-engineering (in particular in the support of research activities) • Further leveraging of existing technology for financial reporting to budget holders • Further exploration of central procurement efficiencies • Development of project management processes with key stakeholders on Finance Office led, institution wide projects • Development and refinement of Finance Office as a 'business partner' for Faculties and Units, to advise and support informed decision making • Greater transparency and communication of financial performance and operational efficiencies to the wider DCU Community • Improved documentation to remove over-reliance on key individuals	• Constrained resources as a result of the Employment Control Framework at a time of significant operational and strategic challenges • Current profile of Finance Office as "bearer of bad news", rather than "supportive strategic business partner" for Faculties and units • Ensuring long-term resource capacity and skill mix to deliver on university wide strategic initiatives.

5. Recommendations for Improvement

Indication of Priority:
P1: A recommendation that is important and requires urgent action.
P2: A recommendation that is important, but can, or perhaps must, be addressed on a more extended time scale.
P3: A recommendation which merits serious consideration but which is not considered to be critical to the quality of the ongoing activities.

Level(s) of the University where action is required:
A: Area under review
U: University Senior Management

No.	Priority	Level	Recommendation Strategic Context
			Staffing and Accommodation
1	P2	A	Conduct an evaluation of the current physical environment with the assistance of external expertise to achieve an optimal layout and usage of existing space.
2	P3	U/A	Undertake an analysis of the future space requirements of the Finance Office function staff, with particular emphasis on the impact of Incorporation project and University strategic plan.
			Finance Office Response to Strategic Challenges
3	P1	U/A	Identify and quantify Finance Office resources required for the implementation of strategic projects for inclusion as part of routine costing of university wide strategic initiatives. Include a review of Finance Office staffing levels and skill base throughout the period of strategy implementation and organisational change as a result of the incorporation project, to ensure the function can respond effectively to financial support needs of the university.
4	P1	U/A	Evaluate, through a comprehensive audit, the effectiveness of processes and skills required to address the cross-organisational research support activities, to identify gaps and opportunities for improvement.
5	P3	U/A	Consider channels for enhanced communications with the wider DCU community, e.g. effective cascading of information from SMG and other senior managers, to all staff, information on financial matters to be included at institution-wide "town hall" events, where relevant
6	P1	U/A	Develop appropriate protocols and processes to ensure the early involvement of Finance Office staff as a requirement for strategic initiatives across the organisation, as part of an increased "business partnership" approach to Finance Office supports.

7	P1	A	Develop key performance indicators (KPI) and metrics based on the Finance Office strategy to be approved by the Executive. These should include progress and impact measurement based on specific timelines and against targets, where appropriate
8	P2	A	Extend the implementation of the DCU and Finance Office strategies by translating strategic goals down to operational teams and individuals (where appropriate) to make the strategy relevant to all Finance Office staff.
		Functions, Activities and Processes	
9	P1	A/U	Clarify roles and processes between Faculties/ Units and the Finance Office in relation to high-level financial support to Executive Deans and Unit Heads, with a particular focus on budgeting and year end reporting
10	P1	A	Extend the use of the technology already available within the Finance Office by more extensively using the Agresso financial system for monthly reporting of phased budget and actual information for both income and expenditure at a granular level
11	P1	A/U	Improve utilisation of the Finance Office systems team by university stakeholders to analyse and meet reporting requirements of budget holders through the development of Excelerator reports in Agresso where these do not already exist.
12	P2	A	Conduct an evaluation of current standard operating procedures to ensure they are up to date with current systems and policies, with a focus on their ability to facilitate knowledge transfer and support contingency management in cases of staff change or staff absences within the Finance Office.
13	P2	A	Consider the introduction of regular meetings between the Directors of Finance and ISS (in conjunction with other senior staff and stakeholders) to discuss and monitor progress on financial IT systems development.
14	P1	A	Develop project implementation processes and agreed protocols on consultation and stakeholder involvement of finance led systems and initiatives. As part of this, post-implementation reviews should take place to assess feedback and make adjustments as required.
15	P3	A	Process re-engineering to be carried out with the objective of simplifying processes, identification of efficiencies, the reduction of manual re-working and duplication of efforts, including the production of more concise training sheets and the development of standard operating procedures

16	P2	A	Continue building on the working group model of wider stakeholder engagement for process changes, so that the potential impact on the wider DCU community can be considered in at an early stage in the process.
		Client Perspective	
17	P2	A/U	Review the value for money benefits and efficiency gains from centralised procurement, with a view to identifying and exploring further opportunities through this approach whilst ensuring compliance with regulatory requirements.
18	P2	A	Undertake a review of the current opening hours of the Fees Office, with a view to extended, regular opening hours, and alignment with other student-facing administrative and support services, such as Registry, for the benefit of the student experience.
19	P3	A	Review the efficiency of the current co-location model adopted during Student Orientation, and explore further opportunities for co-location of a student-facing enquiries function with Registry throughout the academic year
		Finance Office Staff Perspective	
20	P2	A	Consider the regular inclusion of team leaders within the weekly management meetings, with a view to improving formal communications between operational teams, and better cascading of information to individual team members.
21	P2	A	Establish a short-term working group within the Finance Office to consider further initiatives or fora to improve formal business communications between operational teams.
22	P2	A	Develop and include formal systems training of new staff as a crucial part of staff induction, and develop other initiatives to continually up-skill staff on systems used in the normal course of their job.

Appendix 1: Finance Office Staff Details

Section	Department	Name
Finance Management	Directorate Directorate Finance Plan & Strategy Finance Operations	Ciaran McGivern Colette Yaverbaum Eamonn Cuggy Brendan Gillen
Finance Reporting	DCU Financial Accounts	John Kilcoyne Siobhan Fitzgerald Susan McLean Jack Conlan
	Campus Companies Accounts	Eithne Mulligan Orla Delahunty Damien Dowdall Eamonn Morris
	Research Accounts	Audrey Barter David Kelly Alan Floyd Sandra Kelly Susan Burnell
Finance Operations	Student Fees	Deirdre Kelly Marjorie Bacon Lara Masterson Sorina Salveta Louise Skelly
	Accounts Receivable	Anne Troy
	Fixed Assets	Judy McDonald
	Accounts Payable	Susan Woods Ellen Darcy Mandy Casey Ciara O Regan Monika Wenus
	Payroll	Sheila Bridgeman Robbie Walsh Caroline O Riordan Elaine McGuirk Rosaleen Beglan
	Finance Systems Support and Development	Mark Ormond Lisa Knowles Urszula Klos
	Trainee Programme	Yvonne Fleming Jamie Leigh Baile
Procurement	Procurement	Eileen O Keeffe Vacant

Appendix 2: Schedule of Meetings Held During the Peer Review Group Visit

Day	Time	Peer Review Group (PRG) Activity/Meeting	Venue	Meeting No.
Day 1 Wed	12.30-14.00	Lunch with Director of Quality Promotion and available PRG members	1838 DCU	Arranged by QPO
	14.00-15.00	Briefing by Director of Quality Promotion: Guidelines to assist PRG during the visit and in developing its report.	CG35	Arranged by QPO
	15.00-15.45	PRG selects Chair. Discussion of main areas of interest and/or concern arising from the Self-Assessment Report (SAR).	CG35	Arranged by QPO
	15.45-16.00	*Coffee*		Arranged by QPO
	16.00-17.15	Consideration of SAR with Director of Finance and members of quality review committee. Verbal presentation by Director of Finance Office followed by discussion of SAR. *(Director of Quality Promotion in attendance)*	CG35	Arranged by QPO
	17:15-17.55	PRG Private meeting	CG35	
	18.00-19.00	Informal Reception – PRG, Director of Finance, Members of Quality Review Committee, Director of Quality Promotion	1838 DCU	Arranged by QPO
	19.00-20.30	PRG Private dinner	1838 DCU	Arranged by QPO
Day 2 Thurs	08.45– 09.00	PRG Private meeting	H306	
	09.00-09.25	Director of Finance	H306	1
	09.30-09.55	Finance Office Management Team	H306	2
	10.00-10.25	Finance Office staff from Accounts Payables, Payroll and Trainee Accountant	H306	3A
	10.30-11.00	*Coffee*		
	11.00-11.25	Finance Office staff from Finance Systems and Student Fees and Accounts Receivables	H306	3B
	11.30-11.55	Finance Office staff from Research Accounts, Campus Companies Accounts and DCU Management Accounts	H306	3C
	12.00-12.25	Heads or Senior staff in DCU Support / Service Offices working with Finance Office	H306	4
	12.30-12.55	Administrative Staff representatives from Schools / Faculties / Research Centres	H306	5
	13.00-14:00	*Lunch*	H306	
	14.00 - 14.25	Finance Office Facilities Tour		

	14.30 - 14.55	Academic and Research staff representatives	H306	6
	15.00 - 15.30	Student representatives	H306	7
	15.30 -16.00	*Coffee*	H306	
	16.00 - 16.30	Meetings with external stakeholders including Campus Companies and Linked Colleges	H306	8
	16.30 - 17.00	Open Forum for Finance Office staff to meet with PRG regarding any aspect of the SAR	H306	9
	17.00 - 17.15	Director of Finance (update and clarifications if required)	H306	
	17.15 – 18.00	PRG private meeting time	H306	
	19.30	PRG private dinner	Crowne Plaza Hotel	
Day 3 Friday	08.45– 09.00	PRG Private meeting	AG01	**Meeting No.**
	09.00-09.55	DCU Senior Management Group (SMG) *(Director of Quality Promotion in attendance)*	AG01	10
	10.00–10.25	Meeting with DCU President	AG01	11
	10.30-11.00	*Coffee*		
	11.00-13.00	PRG private meeting time	H306	
	13.00-14:00	*Working Lunch* Clarification of outstanding issues for PRG if required	H306	
	14.00-15.55	PRG Prepare Exit *(Coffee provided at 15.15)*	H306	
	16.00-16.30	Exit Presentation – by PRG to Director of Finance and all members of Finance Office staff *(Director of Quality Promotion in attendance)*	HG22	12

Appendix 3   Names and roles of those attending meetings with PRG during review visit

Meeting No:	Name(s)	Position
1	Mr. Ciaran McGivern	Director of Finance
2	Mr. Eamonn Cuggy	Head of Financial Planning
	Mr. Brendan Gillen	Financial Operations Controller
	Mr. John Kilcoyne	Financial Controller
	Mr. Jim Hales	Strategic Procurement and Supply Change Manager
3A	Ms. Susan Woods	Accounts Payables Supervisor
	Ms. Sheila Bridgeman	Payroll Manager
	Ms. Mandy Casey	Accounts Payables
	Ms. Caroline O Reardon	Payroll
	Ms. Yvonne Fleming	Trainee Accountant
	Mr. Robbie Walsh	Payroll
	Ms. Rosaleen Beglan	Payroll
3B	Ms. Sorina Salveta	Student Fees Supervisor
	Ms. Anne Troy	Accounts Receivables
	Ms. Colette Yaverbaum	Finance Administration
	Mr. Mark Ormond	Finance Systems
	Ms. Deirdre Kelly	Student Fees Manager
3C	Mr. Alan Floyd	Research Accounts
	Ms. Susan Burnell	Research Accounts
	Mr. David Kelly	Research Accounts
	Mr. Siobhan Fitzgerald	DCU Management Accounts
	Ms. Orla Delahunty	Campus Companies Accounts
	Ms Eithne Mulligan	Campus Companies Accounts
4	Ms. Norma Wilkinson	Human Resources Manager
	Ms. Phylomena McMorrow	Director of Registry
	Ms. Miriam Corcoran	Sub-Librarian, Head Collections and Systems Services
	Dr. Claire Bohan	Director Student Support and Development
	Ms. Teresa Murray	Director of Communications and Marketing
	Ms. Barbara McConalogue	Director of Information Systems & Services
	Ms. Caroline Derham	Internal Auditor
5	Ms. Michele Pringle	Faculty Manager Engineering and Computing
	Ms. Pauline Mooney	Faculty Manager Science and Health
	Ms. Ursula Baxter	Faculty Manager DCU Business School
	Ms. Goretti Daughton	Faculty Manager Humanities and Social Sciences
	Mr. Robbie Sinnott	National Centre for Sensor Research Operations Manager
	Ms. Mary Colgan	President's Office Operations Manager
	Mr Kieran O'Dwyer	Research Support Office
	Mr. Seamus Fox	Head of *Oscail* - Distance Education Learning Centre
6	Dr. Caroline McMullan	Associate Dean Teaching & Learning DCU Business School
	Mr. Billy Kelly	Deputy Registrar and Dean of Teaching & Learning
	Dr. John McMackin	Director of Executive & International Education
	Professor Oliver Dolly	SFI Professor of Neurotherapeutics, Founder and Director of the International Centre for Neurotherapeutics,
	Professor Tia Keyes	School of Chemical Sciences

Meeting No:	Name(s)	Position
7	Students	Hannah Blake, Postgraduate Student Alexander Chin, Postgraduate Student
8	Mr. Brian Bates Mr. Cathal Maye Mr. Martin Ward Mr Colm Sharkey Mr. Jim Canavan	General Manager, DCU Trispace Catering General Manager, DCU Language Services Bursar/Secretary, St Patricks College, Drumcondra Financial Administrator, Mater Dei Institute Campaign Director, DCU Education Trust
9	Open Forum	All Finance Office staff invited
10	Professor Brian MacCraith Mr Jim Dowling Professor Eithne Guilfoyle Professor Alan Harvey Dr Declan Raftery Professor John Costello Ms Marian Burns	DCU President Deputy President Vice-President Academic Affairs (Registrar) Vice-President Research and Innovation Chief Operations Officer Dean of Faculty of Science & Health Director of Human Resources
11	Professor Brian MacCraith	DCU President
12	PRG Exit Presentation	All Finance Office staff invited