How to write a finance report that people read and leads to a "Yes"

Guidelines, rules, and one page E-templates to get your report over the line

by David Parmenter

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1. **Background**

Accountants need to be great communicators to fulfil their roles successfully. Gone are the days when reports could be drafted without consideration of the reader's needs. Reports should focus on how to get the message best across. What are the salient points? Where can this report add value to the readers' understanding? And how can I deliver this report on a better practice time frame?

This working guide will look at all aspects of reporting from weekly, ad hoc, monthly management and Board reporting. I have included HR reporting as accountants are increasingly being asked to assist in this area.

1.1. Many finance reports are not a management tool

Many management reports are not a management tool. They are merely memorandums of information. As a management tool, management reports should encourage timely action in the right direction and report on those activities to the Board, management and staff that they need to focus on. The adage "what gets measured gets done" is still valid.

Management reporting as a management tool needs to be a combination of monthly and daily/weekly reporting. It is of little help to tell the C-suite that the horse has bolted halfway through the following month. If management is told immediately that "the barn door has been left open", most will soon remember to "close it".

Reports should be designed to encourage action to take place on a timely basis in the right direction. They thus need to be:

Timely	Be a combination of daily/weekly/monthly reporting
	Be prompt – within 3 working days is the better practice for your month-end report, next day for daily reports.
Structured	Be planned so they are structured with the reader's decision in mind.
	Utilise business writing best practice such as the guidelines in Mary Munter's "Guide to Managerial Communication".[1]
Avoid unnecessary detail	Report meaningful numbers. Is it necessary to report Sales of $23,456,327? Surely, $23.5 million is much easier to read.
Best practice graphics	Follow the guidelines of Stephen Few, an expert on data visualization.
	Design a 'Florence Nightingale' graphic to wow the reader and become part of your organization's folklore.
Consistent, concise and error-free	Have consistent formatting and judgment calls.
	Be presented in a true and fair view.
	Be concise - be a merging of numbers, graphs and comments on one page where possible.

	Be free of inconsistent numbers, spelling, grammar and punctuation errors.

Over 10 years ago, I was coming across teams that were producing month-end reports by day two and day three, with the odd team reaching day one reporting, e.g., delivering the month-end report, numbers and commentary by the end of the first working day.

1.2. <u>Where was the training in report writing?</u>

The most damning thing in this whole area is how random the training is. Report writers bring knowledge from their previous organisations, and before long, you have a potpourri of reporting styles that arrive on the executives' desks.

> **TIP#1**
>
> Get yourself on a business communication course.

I have worked for four major multinationals, and none of them offered or gave me training in report writing. Their view was, 'You have a degree, so you should be able to write a report'.

Well, the answer is yes, I can, but will it be convincing enough to get the important project that I am invested in over the line? Unfortunately, not in most cases.

I did, however, attend, at my own expense, a course on 'business communication', and the lessons have stayed with me ever since and are included in this working guide.

1.3. <u>A book you should devour</u>
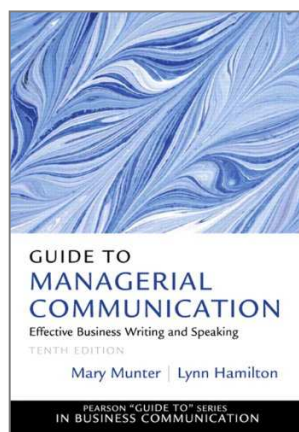
Accountants need to learn how to write reports in order to make them attractive to read. The reports need to be brief and follow 21st-century best practices. I would recommend that you attend a business writing course if you have not done so already. The approach to writing we perfected in University is the exact opposite of what is required in business. A great book to read is Mary Munter's "Guide to Managerial Communication: Effective Business Writing and Speaking" 10th Edition (Prentice Hall). From the information conveyed in Munter's book, you will learn to invert your writing similar to a journalist's style. Starting with your recommendations and then answering the five whys. It makes for shorter reports.

1.4. <u>A level of frustration</u>

Board members and the C-suite have complained for years that they are sent too much information, yet we still insist on preparing 20-page month-end financials. The cost of preparing, analysing and checking this information is a major burden on the accounting function, creating significant time delays and consequently minimising its value.

The IT and Finance teams need to learn basic design principles, visual design and User experience (UX). As a CEO has recently pointed out to me:

> *"Our reports look 'cool' but are completely unusable as our company logo is more important than the content and the resulting navigational problems with split windows, etc."*

> *"In my current and past job, we had a ton of decent information, but nobody really knew how to leverage it properly. I feel companies need to make it as easy and as compelling as possible to leverage information. That requires a bit of help and assistance. A well-developed reporting strategy and training goes a long way."*

1.5. Selling change –this is what many reports are trying to do

You will come up with some innovative ideas that, if implemented, will have the potential to improve customer experiences and your organisation's profitability permanently. However, getting these ideas through the many doubters is a difficult task. Fortunately, an intelligent thinker has written about a bulletproof way to sell and lead change.

John Kotter's eight steps to leading change effectively

In 1996, John Kotter, a change management guru and professor at Harvard Business School, published *Leading Change*[2], in which he put forward an eight-stage process of creating major change. The first four stages should be evident in the content and the way you have written your report.

Stage 1: Establish a sense of urgency

Here, we need to appeal to both the intellectual and the emotional sides of the executive team. There are two things you need to do. First, ambushing the CEO with a compelling elevator pitch to ask for the chance to pitch the idea. Second, delivering a masterful sales presentation of around 15-20 minutes creates the burning platform and seeks permission to run a focus group to assess, validate and scope the proposed initiative.

The 30-second elevator pitch is designed to capture the attention of the decision-makers (the term is so-called because you need to be able to get your point across in the time it takes for the decision-maker to reach their floor in an elevator ride, as that might be your only opportunity to pitch). It must be well rehearsed so that when you ambush the CEO, you are prepared. The aim is to be so persuasive that they come back to you in the next few days to discuss it further.

For the 15-20 presentation, use Guy Kawasaki's 10/20/30 rule: limit yourself to 10 slides, 20 minutes, and a minimum font size of 30 points. The objective of the presentation is to get permission to run a focus group with a cross-section of the organisation's oracles to obtain their green light.

> **TIP#2**
>
> If you are not going to get the oracles on board you may as well go fishing.

Stage 2: Create a guiding coalition

In every organisation you have oracles; those individuals everyone refers you to when you need something answered (e.g., "You need to talk to Pat"). These oracles exist right across the organisation and might hold seemingly

unimportant positions. Do not be fooled. An investment at this stage is paramount. In one case study, an organisation held three two-week workshops which were designed to progress their planning tool implementation. Yes, that is six weeks of workshops. The CEO was present for part of each of the workshops, and an expert facilitator channelled the wisdom from the oracles into a successful blueprint for the project.

No project will ever succeed without a guiding coalition of oracles behind it. In "The Three Laws of Performance", Zaffron and Logan point out that when you present the "burning platform", you are aiming for an overwhelming "Hell no" response upon asking the question, "Do you want this future?" The oracles want the reinvented future, which you have also articulated.

Stage 3: Develop a vision and strategy

For the journey to be seen and resources made available, we must master future-based language that is compelling and motivational.

Stage 4: Communicate the change vision

Kotter emphasized that it's not likely that you will under-communicate a little bit; you will probably under-communicate a lot by a factor of 10. This will undermine your initiative, no matter how well planned. During a project, the project leader needs to obtain permission from the CEO to gatecrash any gathering in the organisation and have a 10-minute slot to outline the project and progress to date. One surefire way to failure is to believe that staff will read your project newsletters and emails.

Stage 5: Empower broad-based action

Early on, the need for change and the right to change must be handed over to teams within the organisation. Once the invented future is set in the minds of the organisation's staff, the staff will march toward this future. All the significant management writers have emphasized that some chaos is good, so let teams embrace the project in their way.

Stage 6: Generate quick wins

Obvious, yes, but frequently missed. Always remember that senior management is, on occasion, inflicted by attention deficit disorder. Progress in a methodical and introverted way at your peril. We need easy wins, celebrated extrovertly, and we need to ensure we set up the CEO to score the easy goals.

Stage 7: Consolidate gains and produce more change

This is the flywheel effect so well expressed by Jim Collins in his books "Built to Last" and "Good to Great": when staff are working in unison, the flywheel of change will turn faster and faster.

Stage 8: Anchor new approaches in the culture

Make heroes of the change agents, ensure their values are embedded in the corporate values and be sure to weed out those in management who have not embraced the change and who, over time, will be dousing the fire of change at night when nobody is looking.

I recommend that you read the article on John Kotter's 8-step process for leading and selling change[3].

I was so taken by his reasoning that I wrote a whole chapter dedicated to 'Leading and Selling Change' in the front of my book 'The Financial Controller and CFO's Toolkit, Third Edition.

2.   The foundation stones of great report writing

I have structured this section based on my experience in report writing over the last forty years.

2.1. First, get time smart -to free up more quality time

You will never be successful if you do not devote your best self to the report. That means adopting time management techniques so that you have more quality time to craft that report.

The rocks, pebbles and sand lesson on time management

A philosophy professor is lecturing to his students. He brought out an empty jar. Filling the jar with some small rocks, he asked, "Is it full?". "Yes", they replied. Then, he lifts a container of small pebbles and pours them in. "Is it full?". "Yes", they replied. Then, he lifts a container of sand and pours it around the rocks and pebbles. "Is it full?". "Yes, definitely", they replied. Then he pours a cup of coffee into the container, and it fills up all the spare space.

He explained, "Rocks are the important things in your life — you must give them priority each day; otherwise, you can't fit them in. Small pebbles — are the next important things. The sand (your emails, routine meetings, daily chores) — are the least important activities and should be made to fit around the more important tasks".

"So why the coffee?" a student asked. "To remind you that you should always make time, every day, for a coffee with either a work colleague, a client or a friend," the professor replied.

Have two 2-hour blocks of time every day to move a report forward

Lean Manager's Diary

Time	Activity
7.30 A.M. 8 9	Working on your rocks
10	Admin
11 12 P.M.	Working on your rocks
1	Break
2	Meetings
3	Meetings
4	Follow Up
5	Meetings
6	Admin
Evening	Working on your rocks

Breaks for networking and walkabout
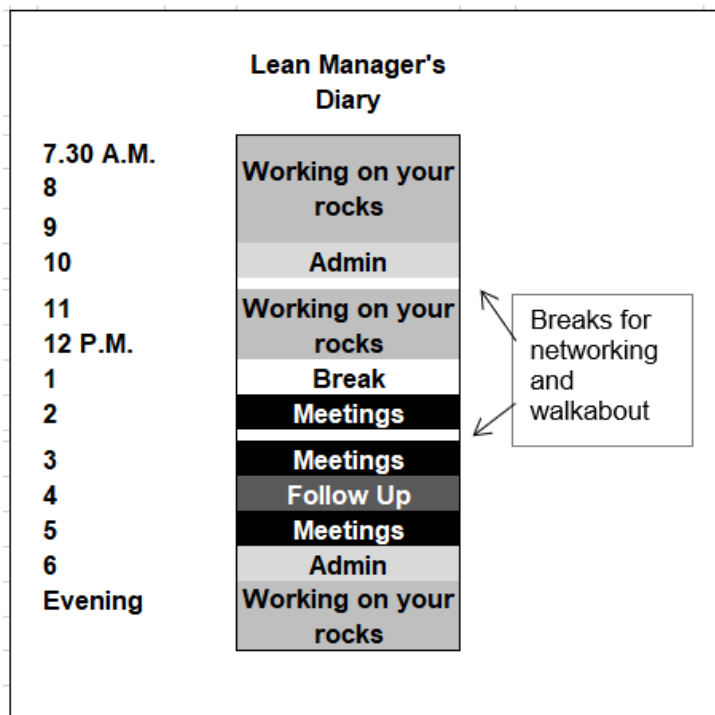
My father, changed his career in his thirties, moving from a clerk of the court to train as a lawyer. He had a full working day, four children under seven and a requirement to take seven exams together. Failing one exam meant a re-sit of all seven. As he only had the opportunity to study in the evenings and at weekends, my father had to follow a strict study timetable, which he then introduced to me when I began to study for my university entrance exams. He took me aside and told me how he managed to study effectively.

He said the sweet spot for being productive was to work in a series of 1.5-hour / 2-hour blocks of time, free of interruption, where you can concentrate on a key task, a Stephen Covey "Rock", ensuring that you have a 10 to 20-minute break between these blocks of time.

You will need to treat all your reports as rocks and set aside blocks of time for the exercise. If you try to squeeze report writing around meetings in 20 to 30 minutes sessions it will be a boring and pithy report. You have been warned.

TIP#3

Ensure you plan and achieve 2*two hour blocks of uninterrupted time each day on the report.

Looking at the typical working day, it would make sense to start the day off with two of these blocks; hence moving meetings to the afternoon.

If you have a report to research and write, do not expect any major progress unless you achieve this benchmark every day.

Learning to say "No" to diversions and "Yes" to your report

Zoe Chance, in her book, "Influence is Your Superpower - how to get what you want without compromising who you are",[4] has pointed out that far too often, we have become a 'people pleaser' scared that "No" might offend. She recommends that for 24 hours, you say "No" to everything. During this exercise, you will find out that it does not bother people as much as you had

TIP#4

When you say "No" to an unrelated request you are saying "Yes" to that report you are working on.

thought and sometimes your involvement was not necessary in the first place.

Frances Booth, author of "Distraction Trap: How to Focus in a Digital World",[5] makes some very valid points.

> *"Learning when and how to say no is a way of valuing and managing our time."*

> *"When we say no to one thing, in effect, we're also saying yes to something else."*

Tips for saying 'No'

Pause and think first	Avoid an instant answer, listen carefully and ask questions. Are they trying to move a monkey on their back to your back? As Booth says, "Pausing before responding uses far less time than it takes to backtrack."
Is it a "rock" opportunity	Does it pass the "I would get started tomorrow if I had the chance" test? If it does not, it probably does not fit within the organisation's critical success factors or your current "rocks", and it will not be more interesting in three or four weeks.
What will you need to abandon?	Always know how many projects you currently have on and realise that if you say "Yes" to a new project one or maybe two projects will need to be reassigned or abandoned.
Avoiding the time wasters	Is the person asking you a 'time waster', one who does not respect other's time, cancels meetings at the drop of a hat, and the 'kiss of death' to a project?
If "No" is the right answer, let it remain a "NO".	Practise your response: "I don't think I am the right person because_____. Have you thought of _____?" "That's very interesting, but I don't have the time right now. My workload frees up by _____." "This is a busy fortnight; please can you contact me again after _____". "If I took that on I would have to abandon a couple of my projects to make room. I thus reluctantly decline."

Never open your emails before 10:30 a.m.

For those who worked before the advent of email, we would handle mail at 10:30 a.m. when the mail finally arrived from the mailroom. We thus started the day by scoring a goal— undertaking a service delivery activity. Now, the first thing we do is open the email, and suddenly one hour has evaporated. Some of us have not turned off the email alert, so we get interrupted every time a new email arrives.

> **TIP#5**
>
> If you carry on giving your most productive hour to emails don't complain that your report missed the window of opportunity or that it was not your best effort.

Only look at emails two or three times a day when you have freed up enough time so you can action them rather than handle the same email two or three times. The adage "Handle a piece of paper once" applies also to emails. That means read, action, delete, read, action, delete until the box is empty.

If something is very important, you will get a phone call. This technique will help you get more 1.5-hour blocks of concentrated time in your day. If you do receive the odd urgent email, you could, as a friend of mine does, scan for these at 8:30 a.m. My friend, however, had the discipline only to handle these urgent emails and then moved on with the day, leaving the replies to the bulk of the emails to later in the day. For me, even looking at the in-box before 10:30 a.m. is too risky as curiosity wins every time.

2.2. Achieving a common understanding of the assignment

I promise you one consistent thing in life is that with every communication, there is a miscommunication. Your job is to minimise it. As night follows day your manager will have left something out in the quick debrief. Since you will need to explain, in the executive summary, about the scope of the project you should write your understanding early on and get it approved by your manager more than once!

2.3. Planning your research

Like building a house, a report needs good foundations – great research. You need to think outside the box here. Think about:

- The oracles you will need to interview and get on board the project
- The organisations that are already doing this that we have a connection to. Your research may well lead to working collaboratively with competitors, for as Peter Drucker said, "Your backroom is someone's front room".
- What research strings to use on the internet, such as "_____ (topic)"+ pdf or "_____ (topic)"+ "best practice" + pdf, in order to search for reports on the topic.
- Who are the relevant suppliers? Construct a shortlist of relevant suppliers before making contact.
- What has been done in the past? You can guarantee you will not be the first to think about this in your organisation. Find that report.

2.4. Design a compelling graphic to tell the story

Early on in the project, you need to think how best to show the compelling evidence you have gathered.

Florence Nightingale revolutionised the use of statistics to create a compelling argument and was one of the first to use diagrams to communicate her analysis of casualties. Her diagram is revered as a forerunner to data visualization as we know it today; see Exhibit 2.1.
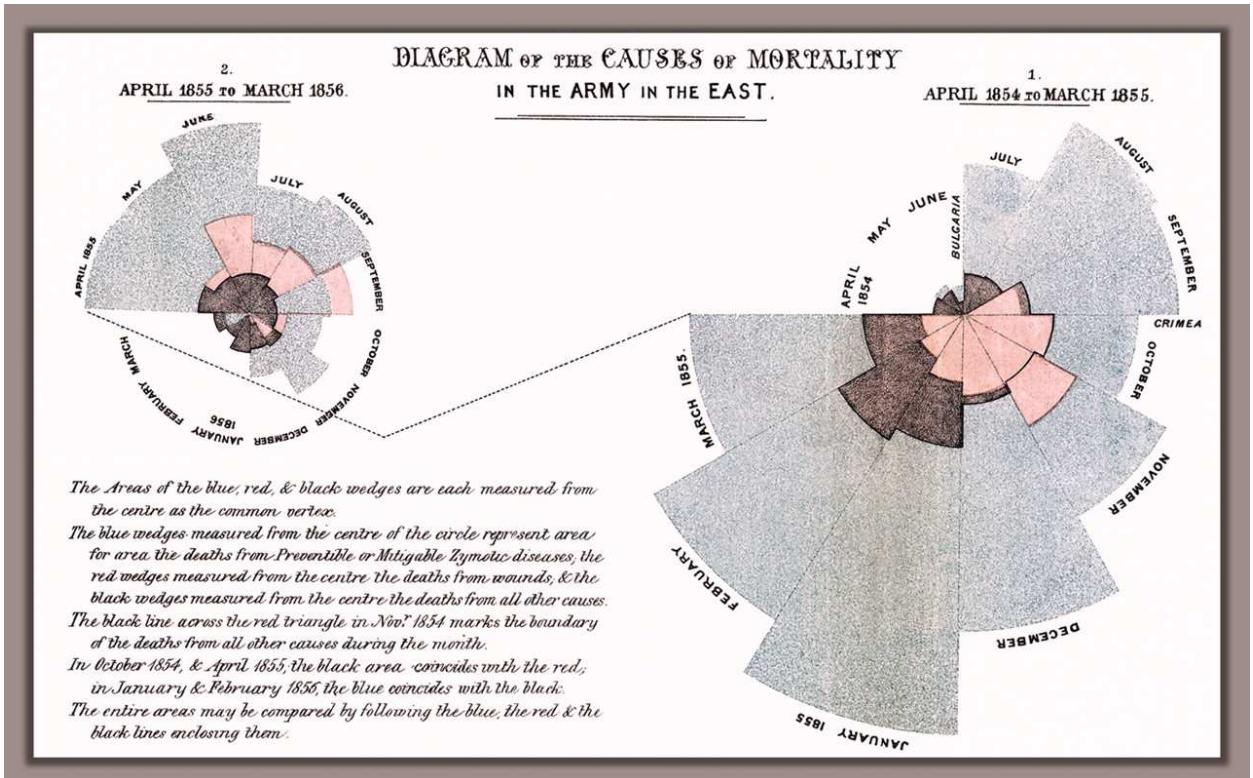
Exhibit 2.1: Florence Nightingale's diagram on war casualties

Florence Nightingale's Rose diagram saved countless lives when the military finally woke up and realised that ten times more soldiers died of infectious diseases than from wounds received in battle. In other words, it was disease, not the Russians, that was the real enemy. She plotted the data clockwise on two connected circular charts, with 30-degree segments representing each month. For each month, causes of death were shown in superimposed wedges: The large lighter shaded area represents the 'preventable diseases' (such as cholera and dysentery), red for 'wounds' and black for 'all other causes'.

> TIP#6
>
> Create a clever graphic that transcends the life of the project. "A picture is worth a 1,000 words."

2.5. Interviewing techniques so you unearth the 'gold'

Throughout your working career, you will be involved in projects where you are looking to solve an existing problem, introduce change or assess which new system would work better for the organisation. You need excellent interview techniques in order to extract the valuable golden nuggets of information that exist waiting to be discovered.

> When I was a consultant in London (1985-87), I was taken to an interview by a partner in the firm. He had prepared for the meeting meticulously, thinking about the questions. He asked the questions and then allowed the interviewee to cover topics slightly outside the question. He always brought them back gently to the topic. He said that you will always be surprised by the gems you find. From that point on, I ran all my interviews as I would land a hooked trout. I give them more lines while they are running and then bring them back efficiently and gently.

Interview Preparation

You need to know something about your interviewee. Your research will show through and impress. Don't forget they will probably have a LinkedIn profile. You then need to prepare your questions.

If I was preparing my questions to investigate a particular process within an organisation. I would ask:

- Who is involved in this _____process?
- Who should be involved in this process and who currently is not involved?
- What are the main issues around this _____?
- If you had a **magic wand** and you were granted three wishes to change this process what would you like to see changed?
- What are the main benefits of the process?
- Why did this process develop in this way?
- When are the main tasks performed?
- How long has the current process been operating?
- When was this process last reviewed? Was there a report? Do you have a copy?
- Who else should I talk to about this process?

Use the Who, What, Why, When, and How as guides to the type of questions.

The **magic wand** question is very important as the staff working in any system know all the problems.

Use the 'five whys' rule to get to the heart of the problem

Six Sigma and Toyota have adopted the 'five whys' questioning technique to get to the root cause of a problem. It is like peeling the layers off an onion. To each answer to a 'Why' question, you then ask, "Why is that?" The rule states that by the fifth 'Why', you will have located the real problem, and if rectified, a permanent benefit will flow back to the organisation.

Avoid the temptation for back-to-back interviews

Yes, you could do six interviews in one morning and feel good about the achievement. However, it would give you compromised information as:

- Interview fatigue will set in, and the interviewee will see that you were going through the paces
- You will miss out on those coffee sessions at a café where a key interviewee will be more relaxed and open up more

- You need to allow 60-90 minutes for a fact-finding interview as you need time for them to open up. If you finish early you can then take a mini break.

Observations are sometimes more informative than an interview

You need to schedule walkabouts. Arrange to sit alongside an operator and see what they are doing, and you will find them entering something twice into two different systems. You find out that someone told them to do it. When you chase up the other system, you find out that someone in head office set it up without realizing that the other system had the information in the first place.

Always, I mean **always,** take notes at an interview

The same London partner I have mentioned always took notes with an expensive fountain pen. In one interview, it ran out of ink. I will never forget the awe that was on the client's face as he proceeded to refill it. I immediately bought myself a $600 Parker Gold nibbed pen, and it is with me 40 years later.

Even if you think as an interviewer, you do not need notes still do it as the interviewee will not know you have total recall. The note-taking says to the interviewee, 'What you are saying is important.' Always remember that it is people's perception that 'rules the roost'. I developed a note-taking technique based on some external research I had found and took notes during interviews as follows:

- Format your note-taking page as per Exhibit 2.2.
- Comments on the background, process steps, and problems in the left column
- Comments on the more important stuff, such as possible solutions, dates, key facts, other people to see, and names of key reports to read, are written in the right column.
- During the interview, I had ideas for the fix. I learnt very quickly that it is not sensible to share these as they need to be reviewed before sharing. In addition, they would divert me from asking the planned fact-gathering questions I had prepared. I put these ideas in a box in the top right-hand corner or wrote them in brackets to refer to after the interview.

Name: _____

Questions	Ideas

Background, Process steps, Problems	**Possible solutions /Dates/ People**

Exhibit 2.2: Interview notes

Find the oracles and interview them

Find the oracles, those long-serving employees who remember everything. If one has recently retired, get permission to phone them. The offer of a lunch somewhere local to them should do the trick. You have spared them from their current home maintenance job.

If it has been particularly valuable, send the retired employee a dinner-for-two voucher at a good local restaurant.

Don't forget the receptionists, especially if they have been there for at least three years. They are often a fountain of knowledge.

If they say something profound, circle it in your notes and use the quote in the report with their permission.

> TIP#7
>
> Interviewing the oracles is important on so many levels. The project will not fly if they are not behind it. One question to ask them, "What would it take for you to get behind this project?"

Getting the oracles behind the project – ask the magic question

Zoe Chance talks about the magic question to get to the win/win solution. "What would it take to_____?" The power of this question is twofold. When we try to influence people, we should remember that they have the answers, so why not ask them? When they answer, they are then committed to the outcome if that condition is met.

Interview techniques checklist

Good interviewing is relatively simple. With about 15 -20 mins of preparation, you can interview well if you cover the points in the checklist, see Exhibit 2.3.

Exhibit 2.3: Interview checklist (full template is included in the email)

Interview techniques checklist	Is it covered?
1. Recheck the venue of the interview, especially if the venue is a meeting room that could be double-booked.	☐ Yes ☐ No
2. State the purpose of the interview and reconfirm the time available.	☐ Yes ☐ No
3. If you are travelling to meet them, reduce the risk of a no show by ringing them the day before saying how much you are looking forward to the interview.	☐ Yes ☐ No
See the E-templates	

If an interviewee asks to see your questions in advance, give them the general themes rather than the actual questions.

2.6. All graphs comply with data visualisation best practice

Data visualisation is an area that is growing in importance. No longer is it appropriate for well-meaning accountants and managers to dream up report formats based on what looks good to them. There is a science behind what makes data displays work. The expert in this field is Stephen Few. Stephen Few has written the top three 'best-selling' books on Amazon in this field. See below for details.

A must-visit for all corporate accountants, analysts and managers is Stephen Few's company's website, where he has lodged many high-quality white papers on the topic of graphical displays (www.perceptualedge.com/articles). His books, see Exhibit 2.4, are highly rated and can be found on Amazon.

TIP#8

Become a disciple of Stephen Few. He has spent more time thinking about communicating through graphics than anybody else.

Sales Dashboard

Top 3 Products

Measure	Last 13 weeks	Last week	Variance from plan	Today as at ____ A:M.
Prod. #1 Sales		245		55
Gross Margin		33%		25%
Prod. #2 Sales		185		15
Gross Margin		31%		35%
Prod. #3 Sales		95		10
Gross Margin		52%		44%

All Other Products

Sales		450		65
Gross Margin		28%		32%

-20% -10% 0% +10% +20%

Comments

The decline in Sales for Product 1 are due to discounting by _____.

Gross profit margin on product 2 has dropped due to _____.
This is a one-off event and we expect it recover on future sales

The _____ product range has had to be heavily discounted to reduce excess inventory. It is likely that this will have to continue and a paper is being prepared for the next executive meeting to determine if production should cease.

These sales reports would be sent to the sales staff via their phones and tablets. There is a whole raft of suppliers who can revolutionise your reporting. Some solutions are:

- Tableau Software
- Targit
- Dundas Dashboards
- Qlikview
- Board
- Cognos BI
- Crystal reports
- Proclarity

There are many more. Start by asking your GL provider who are the best users of our GL who are within a day's travel from me. Contact them and organise a benchmarking visit. During the discussions about better use of the GL, ask them, "What reporting tool do you use?" These companies will have done the homework for you, and you will be able to see their clever use of this technology.

Exhibit 7.14 Weekly sales and gross profit (smartphone version)
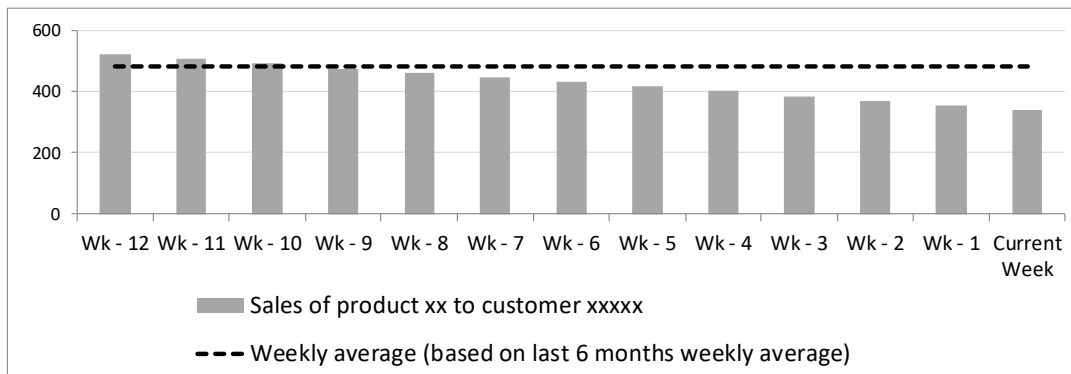
Weekly key customer's sales

In a similar vein, the C-suite should monitor how key customers are purchasing the key products. This is especially important after a new product launch or after your competitors launch a new competing product. It is important to only show products that contribute over 5% of total sales in a year. Exhibit 7.15 provides an example of how this could be done.

Weekly Sales to Key Customers

	$000s		
	Last Week's Sales	Weekly Avg. Last 180 days	Variance
Customer #1			
Product 1	450	400	50
Product 2	400	460	-60
Product 3	340	310	30
Product 4	375	425	-50
Other products	185	105	80 ✔
Total Revenue	1,750	1,700	50
			0
Customer #2			0
Product 1	340	480	-140 ✖
Product 2	380	450	-70
Product 3	120	190	-70
Product 4	180	190	-10
Other products	180	220	-40
Total Revenue	1,200	1,500	-300 ✖
Customer #3			
Product 1	220	160	60
Product 2	190	140	50
Product 3	160	120	40
Product 4	190	150	40
Other products	1,140	1,130	10
Total Revenue	1,500	1,300	200 ✔

Sales of Product xx to customer xxxx

Bar chart showing weekly sales from Wk - 12 to Current Week, with a dashed line representing the weekly average.

Legend:
- Sales of product xx to customer xxxxx
- Weekly average (based on last 6 months weekly average)

Areas to Note

1. _____
_____
_____

2. _____
_____
_____

3. _____
_____
_____

Exhibit 7.15 Weekly key customer's sales

Weekly late project reporting

It is a common problem with the human race that we love to get on with a project but often fail to tie up the loose ends or finish it. I am always encountering projects that are stuck in limbo and will only be of value to the organisation when someone refocuses and completes them. Below are two report formats that I believe should be tabled weekly to senior and middle management to enable them to focus on completion.

Weekly tracking of projects that are past their deadline

Manager	Number of projects running late	Number of projects running late last week	Total Projects currently being managed
Kim Bush	7	0	8
Pat Carruthers	5	3	10
Robin Smith	3	3	12
_____	3	2	5

List of major projects that are past their deadline	Original deadline	Project manager (sponsor)	Time to complete
_____	__/__	AB (YZ)	5 days
_____	__/__	DE (RS)	15 days
Strategic Plan Project	__/__	AB (RS)	90 days
Balanced Scorecard Project	__/__	DE (YZ)	15 days
Rolling Planning Project	__/__	AB (YZ)	60 days

Exhibit 7.14 Weekly tracking of projects that are past their deadline

Features: This list will help promote finishing. There is a dual focus on the project manager and the project.