

# Change Management Strategy

## Accrual Accounting Implementation



Jabatan Perbendaharaan Negeri Sarawak

1

Background



# Background

The State Government will transform from Cash-Based Accounting to Accrual Accounting by 1<sup>st</sup> January 2022.

Change Management is a process of managing changes in human resources, processes and technologies, from an existing environment to a new environment, to enable efficient and effective project implementation. This helps to minimise potential risks or failures of the project and allow stakeholders to receive, support and participate willingly in the transformation of the project.

## The Impact of Changes

The impact of AAP encompasses far-reaching changes across a wide range of eco-systems, as per the following:

- **Governance and culture changes**, e.g.:
  - Attitudes and behaviours
  - Reporting structure
- **Operational changes**
  - Laws, rules and regulations
  - Work processes (how information is provided, accessed, and shared; controls changes; additional/changes to work tasks, e.g.:
    - Preparation of accrual basis financial statements
    - Asset accounting
    - Monthly general ledger closing
    - Reconciliations
  - Accounting standards & policy, e.g.:
    - Recognition and valuation of assets and liabilities
    - Disclosure and presentation
- **Technological and system changes**, e.g.:
  - Enhancement or customisation to modules within the system
  - Work processes surrounding impacted modules and how people interface with the changes
  - Reports generation used in the job and how people interface with the changes



# Background

The overall goal of this Change Management Strategy and Plan is to help ensure that all State Government personnel impacted and affected by the implementation of the system of accrual accounting supports its aims, understand the impact of the changed way of accounting processing on them, are committed to its success, understand the role that they will have to play and are trained and ready to ensure the implementation of this fundamental change is successful upon implementation in 2022.

## Key Objectives for Change Management:



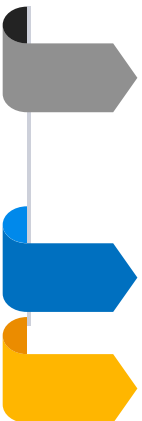
Manage the involvement of users and key individual stakeholders to achieve overall commitment and buy-in towards the implementation of accrual accounting within the State Government

Actively communicate among internal (within PPPA and JPNS) and external stakeholders (Ministries and Departments) with regards to the accrual accounting implementation via awareness sessions and communication mediums

Ensure the successful transition of users to the new work processes and roles

Several critical success factors need to be in place or need to be addressed to drive the delivery of the accrual accounting project and to ensure it has the highest chances of success.

## Change Management Critical Success Factors



Leadership playing a critical role to set the tone and to “walk the talk” in terms of taking responsibility for project actions and being accountable for decisions made

- Visible leadership
- Engaging, listening and communicating
- Role-modelling the right behaviours

Continually engaging internal and external stakeholders and consistently communicating the vision, objectives and changes that will be required. This will be crucial to maintaining their support and ultimately achieving the vision

Addressing and possibly improving business processes to achieve sustainable and effective business change

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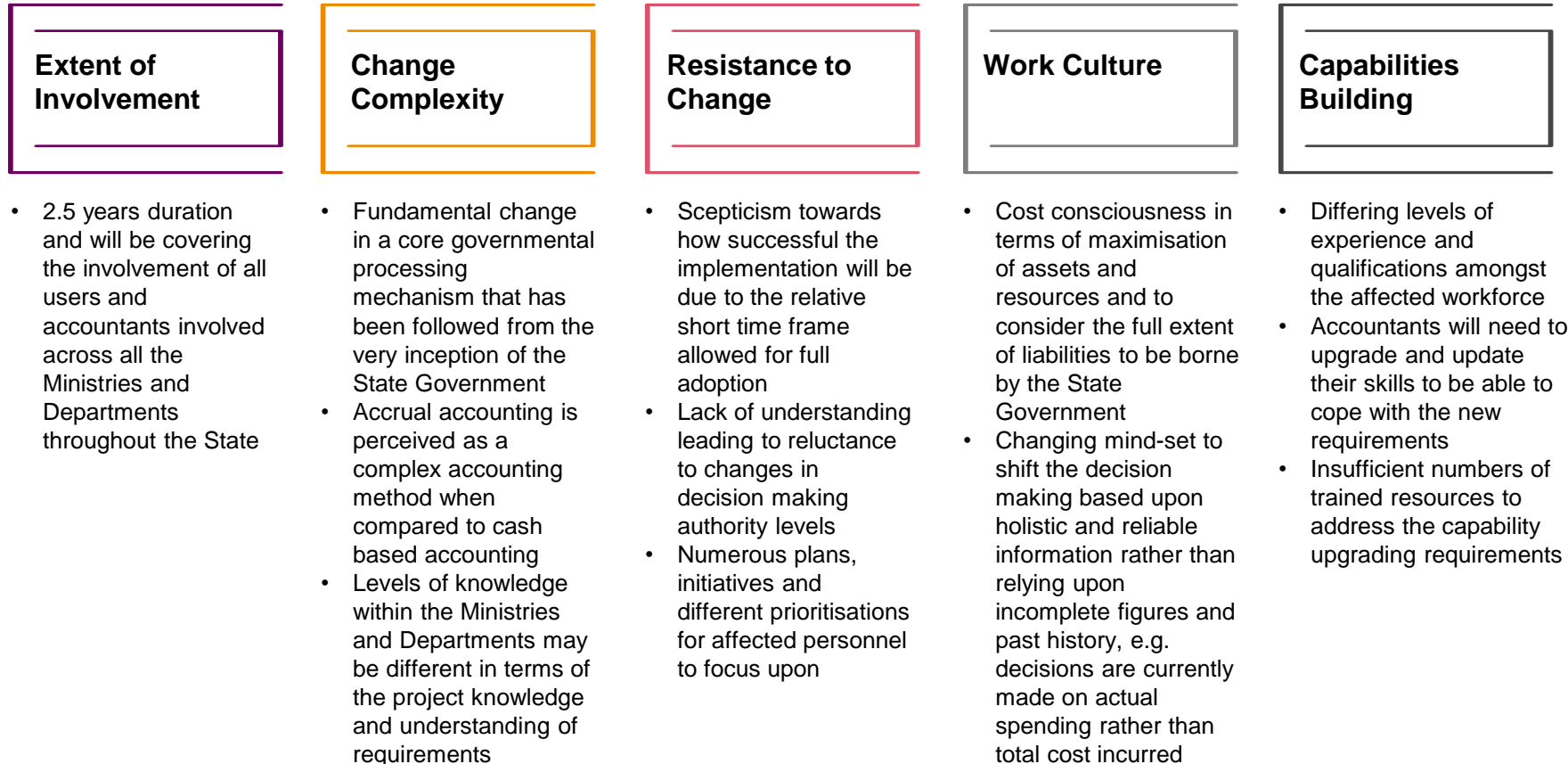
Change  
Management  
Scope



# Scope

## Challenges from AAP

Change management is one of the most critical challenges in this whole transformation. The change will be required from various perspectives and will cover work culture, mind-set and more importantly understanding the implications of the accrual accounting implementation.

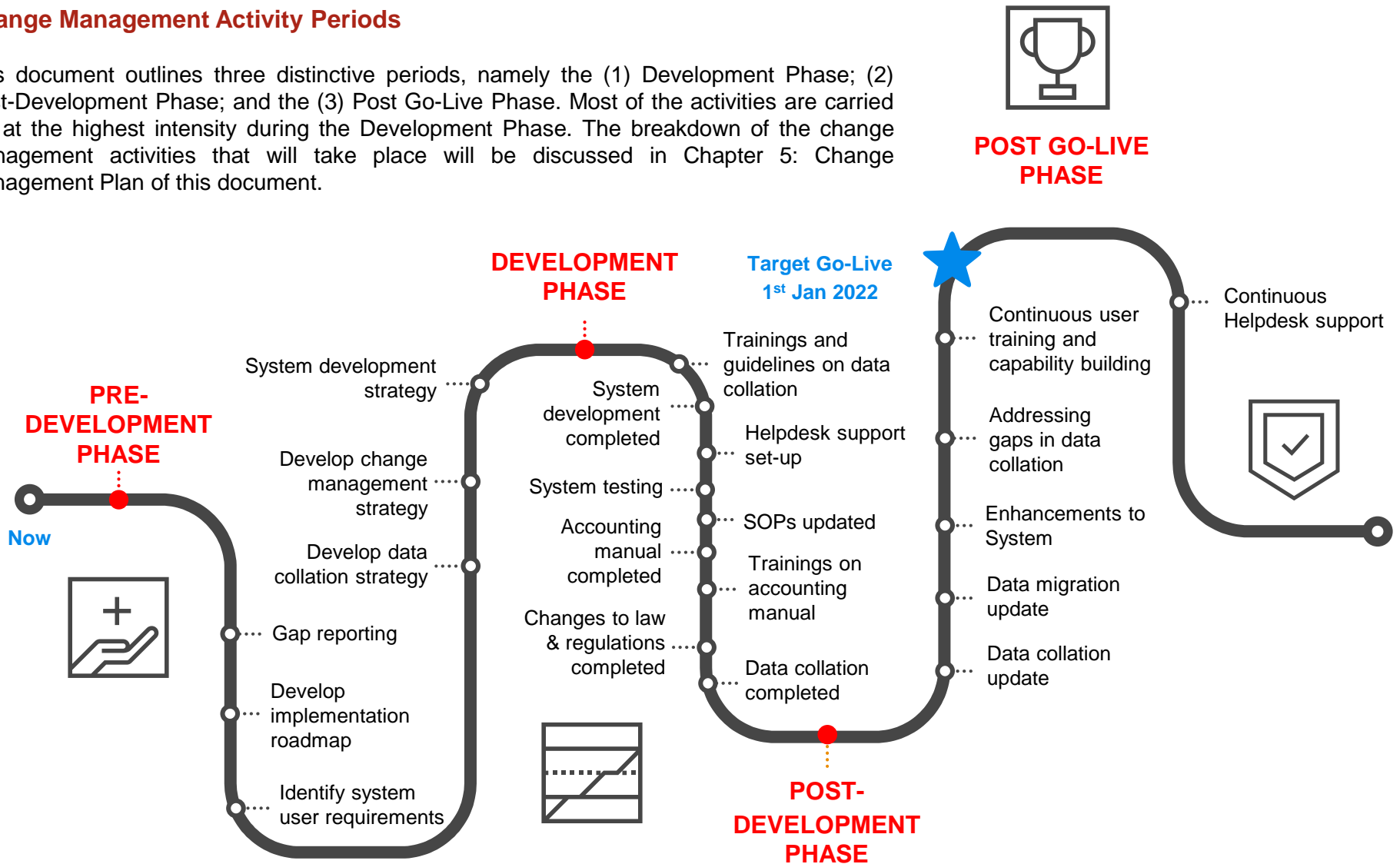




# Scope

## Change Management Activity Periods

This document outlines three distinctive periods, namely the (1) Development Phase; (2) Post-Development Phase; and the (3) Post Go-Live Phase. Most of the activities are carried out at the highest intensity during the Development Phase. The breakdown of the change management activities that will take place will be discussed in Chapter 5: Change Management Plan of this document.





# Scope

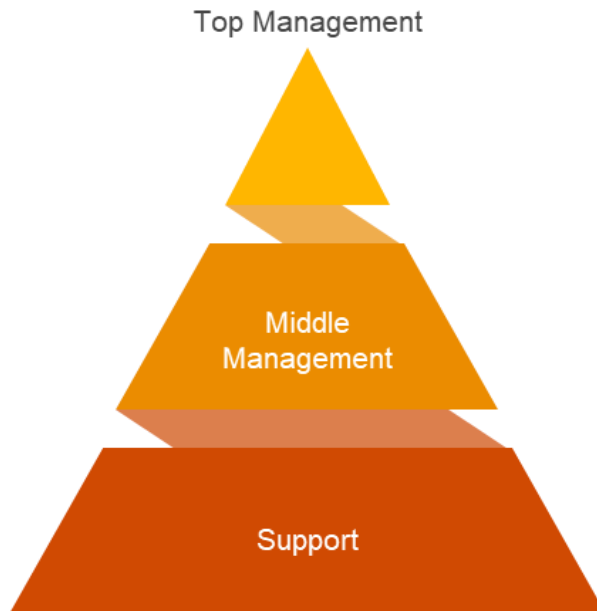
## Change Management Stakeholders

Changes will be required at both the people and organisational changes to address all Ministries and Departments, which will cover the 63 Controlling Officers, 674 PTJs and address the identified system users throughout the State.

Understanding the stakeholders is essential in addressing the change involved. Stakeholder engagement and involvement will be adopted to three main segments:

The strategy for managing the stakeholders will be conducted in a top-down manner, where top management will be addressed initially and then progressively working down to the working levels.

Thorough communication with key stakeholders is necessary to ensure concerns are identified and addressed and that resources for the project remain available.



### Who they are:

**Top Management:** State Attorney General, State Financial Secretary, State Accounting General

- Those who are kept up-to-date on progress, often only on completion of tasks or deliverables, and with whom there is just one-way communication
- Ultimately responsible for the financial statements

**Middle Management:** Ministers, Permanent Secretaries, and COs

- Accountable for the correct and thorough completion of the deliverables or tasks, i.e. sign-off (approve) on work that the supporting level provides. Credible to others.
- Key skilled individuals for activities execution and typically with the accounting knowledge
- Influential - facilitates change with regards of sharing information, excitement and identify potential issues and challenges at support level

**Working Level Support:** Professional staff and the population of working administrative and supporting personnel



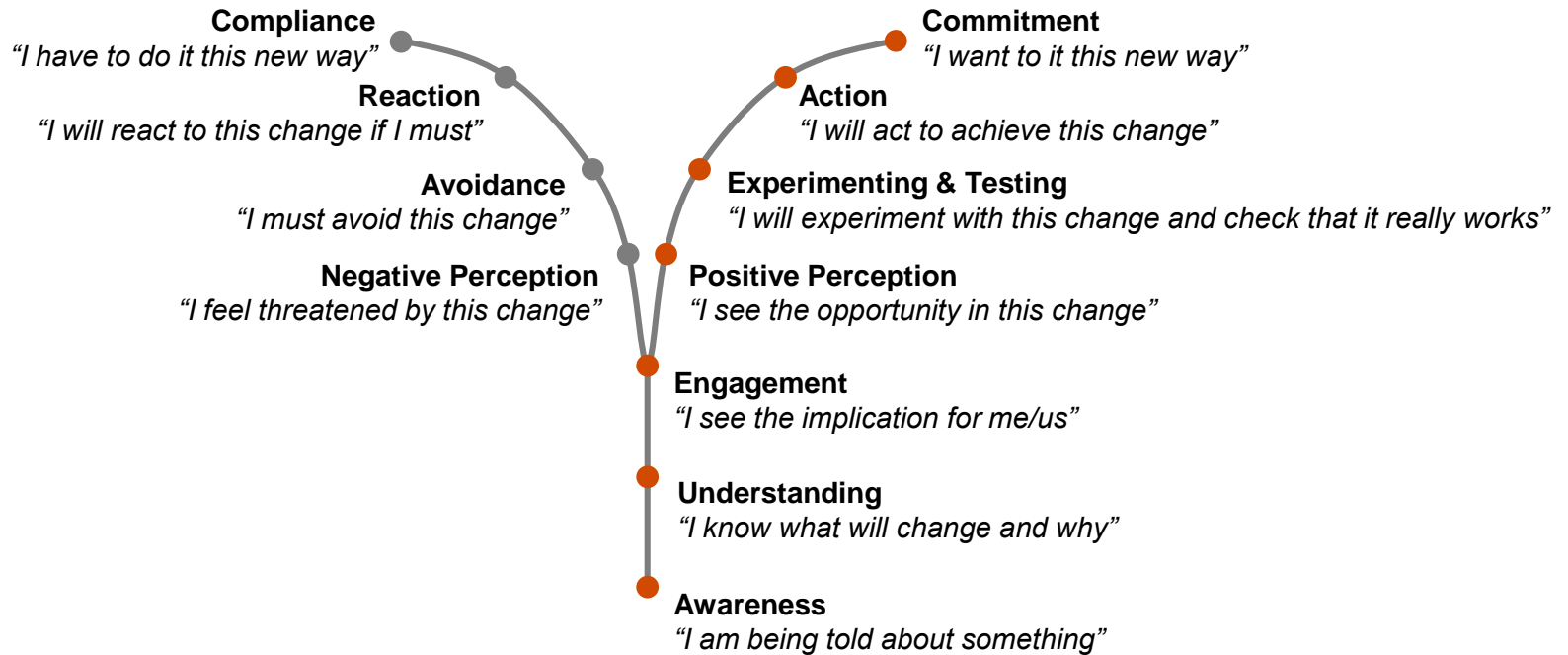
# Scope



## Compliance vs. Commitment

Throughout the implementation program, change management is important to convince all affected stakeholders parties within the organization. The Change Management Methodology is used to ensure the commitment of the affected stakeholders (explained further in Chapter 3: Change Management Methodology).

Changes can be made through several approaches including compliance and commitment. The differences between the two approaches are differentiated through the following diagram:





# Scope

## Compliance & Commitment in Change Management Processes

The parties involved in the process have a choice either to change in compliance or to demonstrate commitment in the change. Ideally, commitment from every party involved is the ultimate goal for the whole change management process. However, for this project, some parties may not achieve this condition because there was lack of time in the whole implementation process. Accordingly, for these parties, compliance with change is very much required.

	COMPLIANCE	COMMITMENT
<b>1 Top Management</b> High level of commitment is needed from Top Management because they are the crucial leaders who will lead the change management in their respective Ministries and Departments to ensure success of the project.	Low	High
<b>2 Middle Management</b> Have the accounting knowledge and also the leader for the Working Level Supporting groups. Similar level of commitment is also required from Middle Management because they will be the parties communicating with the Senior Management and working level supporting groups to facilitate information between the two parties. This group also acts to demonstrate how this implementation should be carried out.	Medium	High
<b>3 Working Level Support Group</b> Although high level of commitment is expected from working level supporting groups, it is expected to be difficult in achieving because the project is restricted to three years before the go-live date in January 2022 Thus, it is more important that the working level supporting groups comply with the change.	High	Medium

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Change  
Management  
Methodology



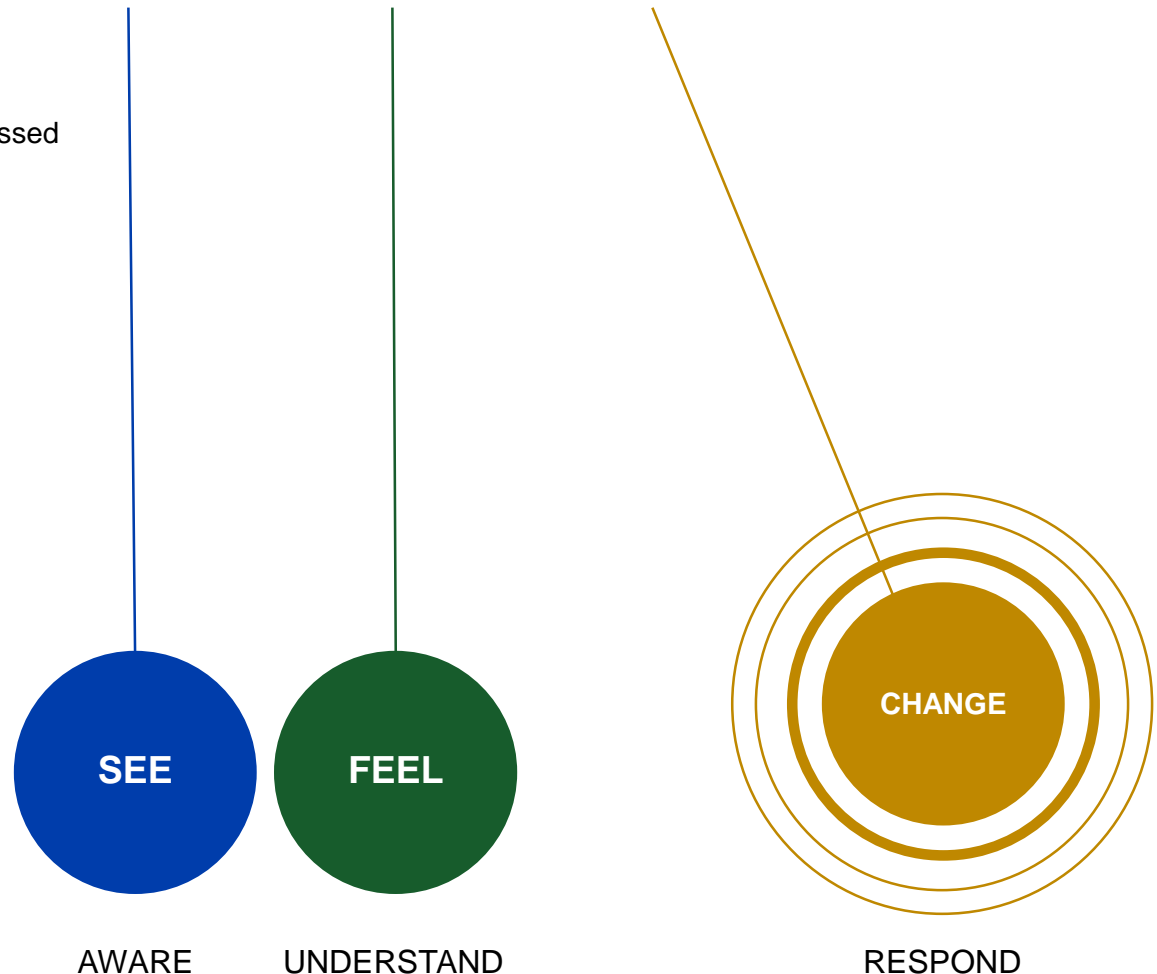
# Change Management Methodology

A proactive, structured approach to address people and organisational risks inherent in any change effort is required to support the Accrual Accounting Project. The SEE-FEEL-CHANGE phases will be used as the change management approach across all three levels of management to ensure proper and structured transition from cash to accrual accounting by 2022, and ensure that change achieved can be sustained.

## SEE-FEEL-CHANGE

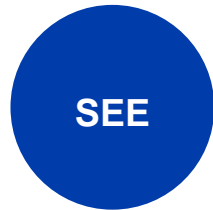
As part of this project, change management will be addressed in the following phases:

- S** Communicating the change openly early on to **help the people SEE the need for changes** to accrual accounting, manage and minimize doubts, and highlight benefits from the change through examples of situations that can provide effectiveness, visualisation and completion.
- F** Translating the change vision into reality as the people start to examine, explore and **experience the changes in content so they FEEL the reality of their situation** and feel the need to act. Exposure will be obtained through experience and complete understanding when the AAP is implemented.
- C** **Accepting CHANGE** and allowing the people to take their understanding and ideas into action and improve the way they work to effectively accept accrual accounting.





# Change Management Methodology (cont'd)



SEE

## SEE Phase

The first phase in the Change Management Methodology is to create awareness about the change agenda. This includes the following:

- Defining the case for change
- Communicating the intention to change
- Stimulating curiosity and enthusiasm (where appropriate)
- Beginning to build momentum

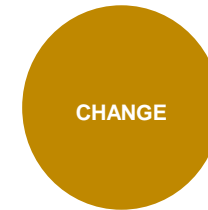


FEEL

## FEEL Phase

The next phase is understanding why changes are taking place, what the changes are and how the people will need to change, which will include the following:

- Articulate the rationale for change by creating a strong and unified case for action
- Clearly define knowledge, skills and behaviours needed to be successful and enable staff through capability development
- Explain what will be different, for whom and when
- Give people a reason to change and reinforce the right skills and behaviours



CHANGE

## CHANGE Phase

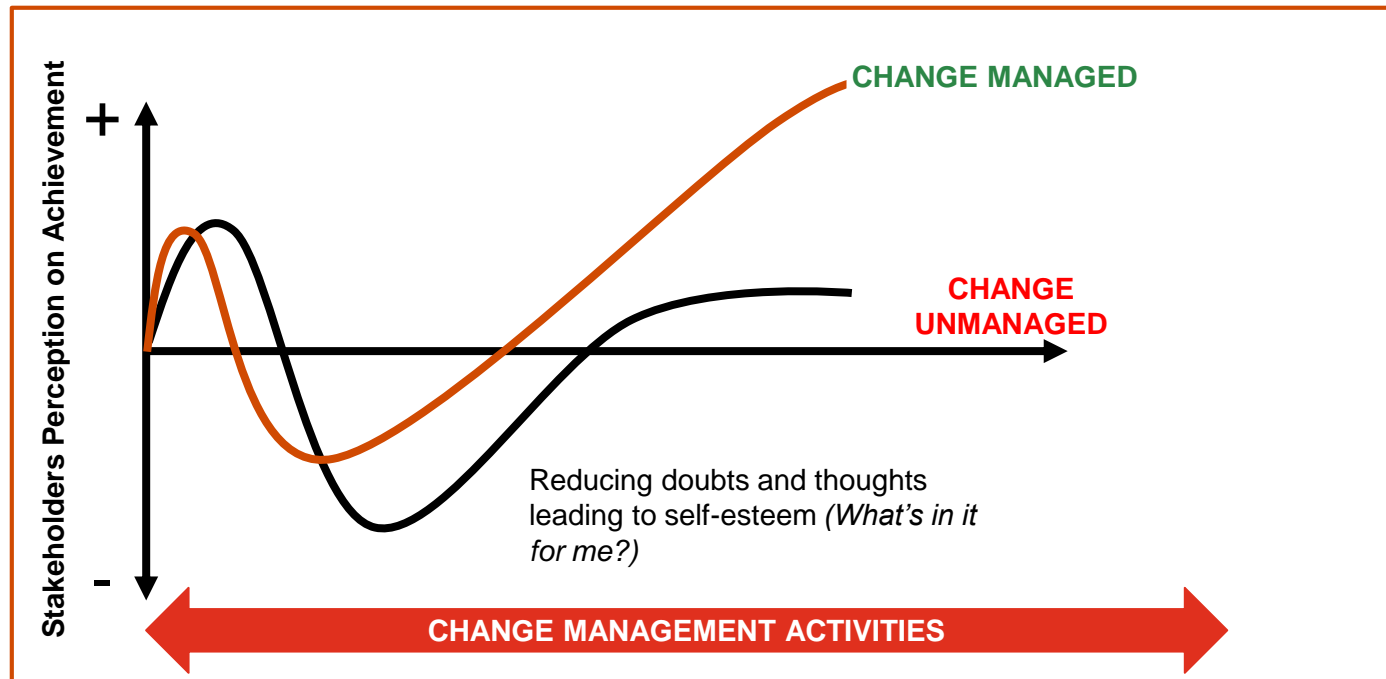
Once understanding takes place, the final phase within the methodology focuses on the people adapting to the necessary changes either through commitment or compliance. This phase includes:

- Providing further clarification on the changes taking place
- Feedback is obtained from stakeholders on the efficiency and completeness of activities provided to ensure change implementation is successful. The proper avenue and channels will be set up
- Continuous learning and capability building
- Assimilation to the changes at hand for accrual accounting



# Change Management Methodology (cont'd)

The SEE-FEEL-CHANGE approach aims to create awareness to urge all stakeholders involved that they will be able to identify needs that will be important in the implementation of accrual accounting. Understanding that this is obtained through awareness will also allow stakeholders that are involved to feel as though they are really facing the problem in the course of implementing accrual accounting. They will be able to feel the need to react accordingly if awareness has been established. This will bring confidence to government servants that are involved to make relevant changes.



This model illustrates the difference between change that is not managed and change that is managed. If change is not managed well, awareness that arise in the early stages will decrease drastically in the later stages and this will be hard to re-establish. On the other hand, change that is managed will be able to achieve the CHANGE phase faster and in a sustainable manner.

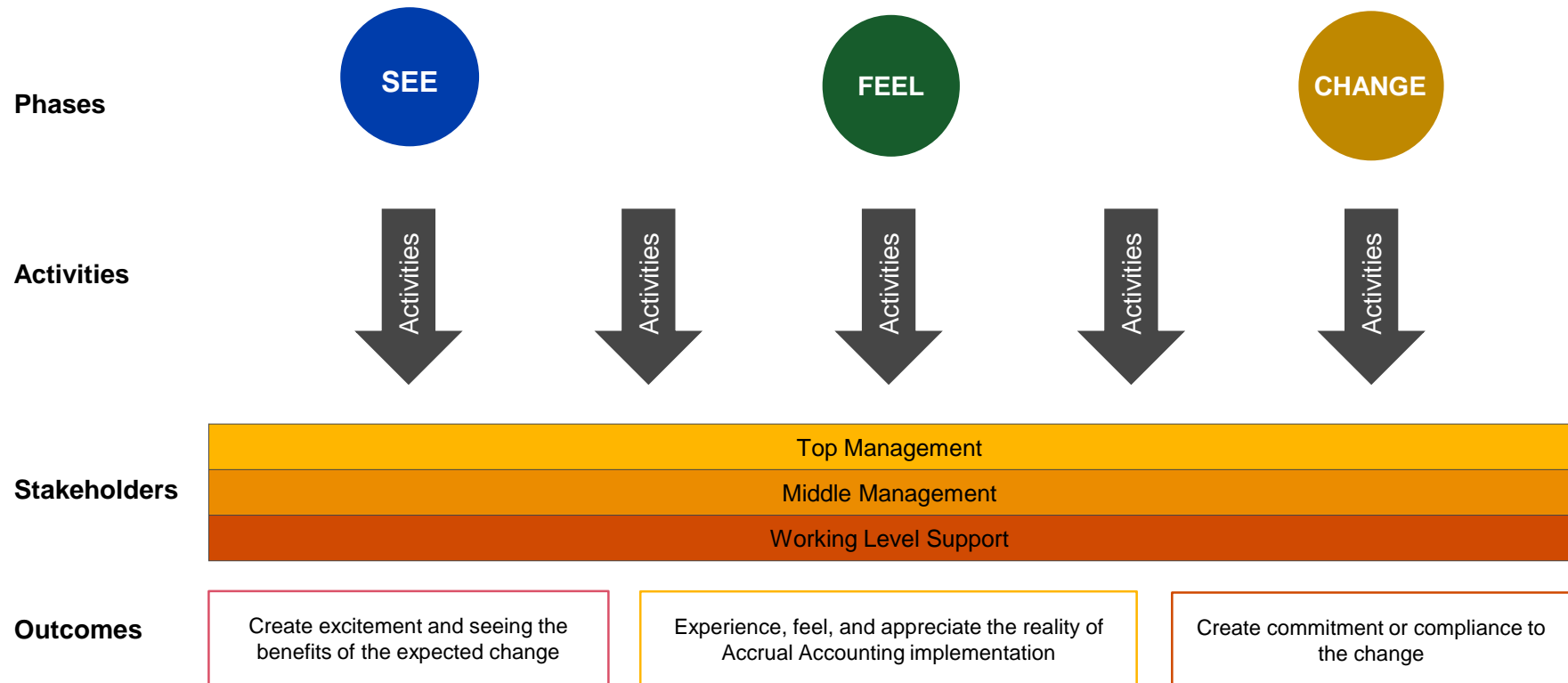
**Change Curve and SEE-FEEL-CHANGE approach**



# Change Management Methodology (cont'd)

## Relationship between change management approach, activities and stakeholders

The diagram below portrays the relationship between phases, activities and involvement stage for the whole implementation period of this project. To ensure change management is successful, it is crucial to manage the SEE-FEEL-CHANGE methodology through activities that are relevant and effective. This is to make sure that messages of change management can be conveyed to parties effectively. The activities aim to highlight three main objectives: building awareness within the stakeholders, upskilling stakeholders through training, and retrieving continuous feedback on the progress of change.





# Change Management Methodology

## Change Management Responsibilities

### Change Agent Network

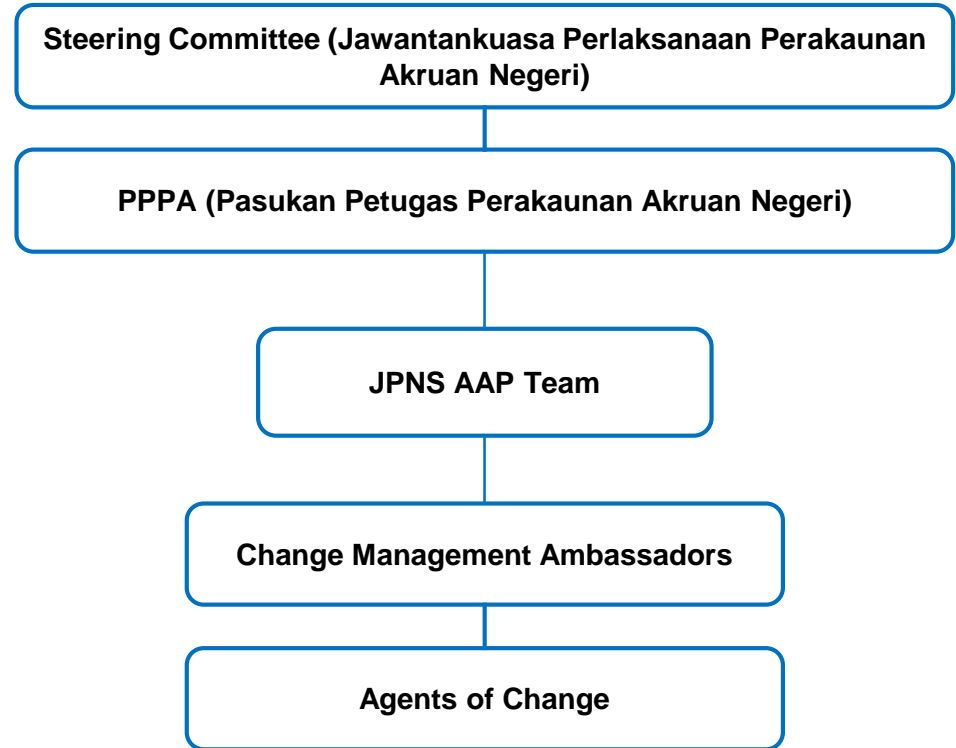
It is important to define the roles & responsibilities, as having dedicated resources for change management in driving the communication initiatives. Therefore, it is suggested that the State Government should implement a Change Agent Network to ensure smooth communication and coordination between the Ministries and Departments more effectively. The change network establishes an internal network of selected employees throughout each Ministry who play an active role in promoting and implementing the changes, and building awareness based on clear understanding of accrual accounting and its impact to future state of accrual accounting.

The success of a change effort largely depends on the quality of the Change Agent Network and the attention Change Ambassadors give to its composition.

Members of the Change Agent Network must be:

- skilled at what they do
- credible to others in their respective section
- Be influential (so they can influence others to accept change).

The responsibilities of key tasks between each party in change management for the accrual accounting implementation in Chapter 5: Change Management Plan.







# Change Management Methodology

## Change Management Responsibilities

### Roles and Responsibilities of Change Ambassadors

The Change Ambassadors are the early adopters, leaders who want the change implementation to succeed, and believe that the change will be beneficial to the State Government. Change Ambassadors will be selected from a more senior level that will help drive change by encouraging their employees to accept the change process and apply commitment in taking relevant action. Change Ambassadors should create a sense of urgency and importance within the particular Ministries and Departments to gain the cooperation of all staff from managers, professional staff to administrative and support personnel.

#### Main responsibilities for Change Ambassadors:

- Speak positively about the change and motivate people so that it can be done.
- Gaining commitment for the changes.
- Facilitating evaluation activities.
- Monitoring progress of change.
- Consulting and identifying bottlenecks/sources of resistance.

Ongoing Change Ambassador participation with the Change Agent Network is essential to the success of a change effort. Without this ongoing participation, the Change Agent Network is unable to counter the inevitable resistance to change that will occur from various stakeholders.



# Change Management Methodology

## Change Management Responsibilities

### Roles and Responsibilities of Agents of Change

Once the Change Ambassadors have created a sense of urgency, they should create a Change Agent Network in their respective sections, with the Agents as team leads. Agents are identified to mobilise the implementation and implement the initiative of change as soon as possible. The agent is important because they will be responsible for being a driver and catalyst for change at the Ministry and Department level involved. We recommend for Agents to be appointed from each Ministry and each Department. The number of the Agents selected will depend on the size of the staff count and the requirements for the change at each Ministry and Department.

#### Main responsibilities for Agents of Change:

- Be a medium to implement change activities within their respective Ministries and Departments.
- Provide feedback on specific needs and environments for the Ministry and Department so that the activities carried out meet the requirements of the staff in the Ministry and Department.
- Assist to monitor the progress and effectiveness of the change process in the relevant Ministries / Departments.
- Collaborate with the PPPA and Change Management Ambassadors Team to consider any changes or elaborate details to change the plan for the Ministry / Department.

Agents of Change in the respective Ministries and Departments should ensure that they are well versed in what the project encompasses. They should also be equipped to answer any questions from the working level or anyone who would be directly or indirectly affected with the changes.

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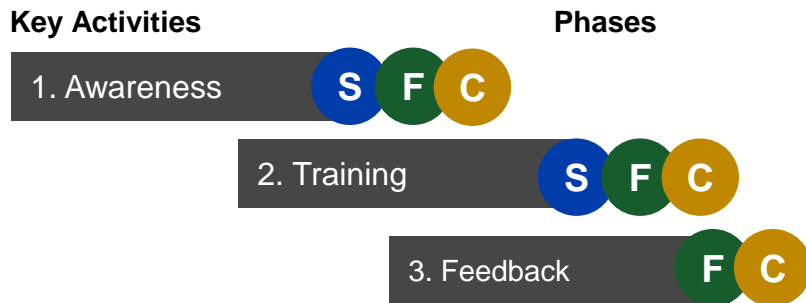
Change  
Management  
Strategy



# Change Management Strategy

## Change Management Activities

To ensure the change management is successful, it is crucial to manage the SEE-FEEL-CHANGE methodology through activities that are relevant and effective. The change management approach will be executed through the three key activities below:



Each activity will help facilitate the transition of the identified stakeholders to a new environment. Change Ambassadors together with the appointed Agents of Change will implement various activities outlined in the Change Management Strategy and Change Management Plan.

Effectiveness of these activities is closely related with the important parties that are involved. Different important parties require relevant information and delivery of information. These activities use different intensities depending on different important parties and CM Methodology phases.

The definition for intensity, as seen in the diagram below would be according to the type of communication medium used to convey the intended message towards the stakeholders and the accuracy of the information disseminated. Thus, it is important to focus on the theme messages during the communication aligned to the differing intensity.

		Top Management	Middle Management	Working Level Support
S	Message Theme			
	Understanding needs and benefits	Very High Intensity	High Intensity	Moderate Intensity
	F	Knowledge delivery	Moderate Intensity	Very High Intensity
C		Appreciation and recognition	Low Intensity	High Intensity



# Change Management Strategy

## Intensity of Activities According to Change Management Methodology

	Message Theme	Top Management	Middle Management	Working Level Support
SEE	Understanding needs and benefits	Very High Intensity	High Intensity	Moderate Intensity
FEEL	Knowledge delivery	Moderate Intensity	Very High Intensity	Very High Intensity
CHANGE	Appreciation and recognition	Low Intensity	High Intensity	Very High Intensity

Top Management receive the highest intensity of communication activities at the SEE phase. This is because not only are they leaders in their respective Ministries and Departments, they are often the ones who need to understand the desired change beforehand so that it is integrated and applied in their leadership. Thus, with this understanding, they would be able to lead other important parties.

Supporting groups receive higher intensity of activities in FEEL and CHANGE phases because activities carried out are more towards operations and they would need information that are more detailed and exact in carrying out works according to the requirements of accrual accounting.



# Change Management Strategy

## 1. Awareness

The first step in the Change Management Strategy is to create awareness about the change agenda. A significant shift is required in the mind-set of management, staff and other stakeholders. Effective change management is indispensable to achieve this shift and ensure a successful transition overall. Thus, stakeholder engagement and involvement will apply to all three stakeholder levels from top-down, starting with the Ministers, Permanent Secretaries, Controlling Officers and similar decision-makers. Awareness activities will be conducted through various communication mediums depending on the stakeholder engaged and the level of intensity of the message to be conveyed.




### Top Management Buy-In

Strong commitment from senior management is essential in order to secure the necessary resources, promote buy-in and promote the benefits of accrual accounting throughout the organisation. Thus, it is crucial that change management activities should first and foremost start with gaining the support and buy-in from the State Attorney General, State Financial Secretary, State Accounting General and any other affected Top Management officials.

### Communication Mediums

Communication is a critical factor for the successful implementation of accrual accounting. Different communication mediums will be used to execute the awareness activities. The Change Management Plan will further detail the specific activities to ensure that all information on the implementation of the project as well as the issues are disseminated from time to time through an effective medium to stakeholder staff involved. Communication mediums used for the awareness activities can be divided into four main segments and should fulfil intensity requirements of different communication activities.

### Communication Mediums

<p><b>Multimedia</b></p> <ul style="list-style-type: none"> <li>• Website Banners</li> <li>• Email Blasts</li> <li>• Online Change Readiness Assessments</li> </ul> <p></p>	<p><b>Face-to-Face</b></p> <ul style="list-style-type: none"> <li>• Focused One-on-One</li> <li>• Trainings</li> </ul> <p></p>
<p></p> <p><b>Print</b></p> <ul style="list-style-type: none"> <li>• Brochures</li> <li>• Posters</li> </ul>	<p><b>Other Platforms</b></p> <ul style="list-style-type: none"> <li>• Helpdesk Support – through phone hotline and emails</li> </ul>



# Change Management Strategy

## 1. Awareness

### Communication Mediums (cont'd)

#### Multimedia

The usage of multimedia as an effective medium can ensure that the dissemination of diverse information is effective throughout all important parties. The activities carried out by multimedia consists of all the three phases, SEE-FEEL-CHANGE. It is evident that multimedia is a 'multi-purpose' platform with different applications adhering to the suitability of different parties. For example:  
Email Blasts and Website Banners  
All the important parties will receive information through e-mail blasts to the respective Ministries and Departments involved. Activities like e-mail blasts are more suitable for Middle Management and working level support groups. This is because the mediums are more informal and relevant to the parties stated above.

#### Face-to-face

For 'Face to Face', there are several activities, which are customized by specific parties. This is because higher effectiveness is expected to be obtained through this communication method. For example:

##### One-on-one

One-on-one communication needs to be carried out for Top Management. It is due to the need to explain the change management personally to the related parties from an aspect, which will bring direct beneficial impact for the Ministries and Departments, which they lead.

##### Town Hall

However, there are times where 'Face to Face' communication consists of all the parties to achieve common understanding and objective for the given activity.

#### Print

Printed materials is a medium that needs to be maintained throughout the whole process, as it is highly effective. This medium is also easy to implement and benefits all the parties involved. It can also be used throughout the whole SEE-FEEL CHANGE phase.

#### Other Platforms

##### Helpdesk Support

Other platforms that may be used for the dissemination of change management can be the hotline phone set-up for helpdesk support to provide further clarification on the changes explained during the awareness activities.



# Change Management Strategy

## 2. Training Programs

The next key activity from the change management methodology ensures that all the users affected have the skills and knowledge required to carry out the new work processes for accrual accounting. Having appropriately trained users is key for a successful transition towards the implementation of accrual accounting. To ensure that trainings are executed effectively, it is important to take into account the development of the training strategy and the training delivery to be in accordance with the change management methodology. This is also to be mindful on the short timeline before go-live date as well as minimising the risks of failing to deliver the expected benefits of the project.



Training focuses on the **FEEL** phase of the change management framework by ensuring stakeholders know and understand why there needs to be a change, understand how to change and know what needs to be changed. The trainings will articulate what will be different, for whom and when to explain why they have been invited to the training sessions. This will be then be followed by the rationale for change by creating a strong and united case for action – the case for change. They will also clearly define the knowledge, skills and behaviours needed to be successful and enable users through capability building.



These training programs aim to also highlight the **CHANGE** phase of the change management framework, whereby once they have built the understanding highlighted earlier, it will give the stakeholder a reason to change and reinforce the right skills and behaviours.

The training programs is generally required to be an ongoing activity until the go-live date and post implementation, which will include induction programs for new staff and regular refresher courses for identified existing staff. Policy manuals and guidelines should be developed to assist the staff in carrying out their responsibilities in regards to accrual accounting.





# Change Management Strategy

## 2. Training Programs

### Identification of Target Audience

Identifying the target audience groups against the specific training programs allows trainings to be more customised towards the needs of the specific groups. The objective of each training will depend on target audience attending the training. The number of individuals selected depends on the size of the intended audience for effective delivery of training and the resources available.

#### Example of Target Audience Groups:

- W Scheme and WA Accountants
- Administration Support to Accountants – N Scheme Staff
- Asset Accountants
- Finance Managers
- Budget/Finance Analysts
- Systems Users
- Senior Management
- Head of Departments

### Delivery of Training

The Change Agent Network will need to determine the delivery of the training as listed below. The decision-making will have to consider the cost, time constraints and BAU work constraints.

- Training topic and content
- Timing of training
- Delivery method, for example:
  - Instructor-led classroom training
  - Online training
  - Workshops
  - On the job training



# Change Management Strategy

## 2. Training Programs

### Change Management Trainings

It is important that both the technical and cultural aspects of change are addressed during the training programs. To ensure the capabilities of Change Ambassadors and Agents to carry out the necessary change management tasks, there will be a workshop conducted to educate these roles and responsibilities to the identified individuals and to equip them with sufficient change management skills enough to manage all three levels of stakeholders. Communication updates should be conducted frequently and consistently to ensure all Agents are equipped with the latest knowledge on project achievement, successes and challenges. Such communication packs can be distributed during monthly update meetings or via e-mail.

The workshop will ensure they are able to:

- Have vision and process capabilities.
- Anticipate, identify and address policies and people problems
- Establish context for change
- Provide guidance
- Provide appropriate resources
- Coordinate and align projects ensure congruence of messages and activities
- Stimulate conversation



# Change Management Strategy

## 2. Training Programs

### Technical Trainings

Accrual accounting is more complex than cash accounting. It requires greater technical accounting expertise, increased professional judgment, and greater involvement of non-accounting staff in the decision-making process. A lack of trained staff is a principal challenge when implementing accrual accounting.

The expertise required is not limited to understanding basic accrual concepts; technical knowledge is required for complex accounting areas such as financial instruments, employee benefits, property valuation and consolidation. Staff training is also necessary on an operational level in areas such as fixed asset and inventory management.

### Competencies and Capabilities Assessment

From the operational and technical changes identified from this project, there may be a major impact on the competencies now required to execute accrual accounting. In order to identify training needs necessary for the separate audiences, it would be necessary to identify the impact on the skills and knowledge (competencies) required at the various types of positions and functions. Once the skills have been identified, these competency requirements can be compared to the relevant target audience groups and thus, create a generic competency framework to assist in the execution of the training programs.

Possible training topics include:

- General Principles for Accrual Accounting
- Activities for Opening Balance (+ governance structure)
- Management of Assets, Liabilities, Revenue & Expenses
- Systems Training
- Project Management
- Accrual Accounting
  - Preparation for Financial Statements
  - Accounting Manual and Policies
  - Chart of Accounts
  - Accounting for Assets



# Change Management Strategy

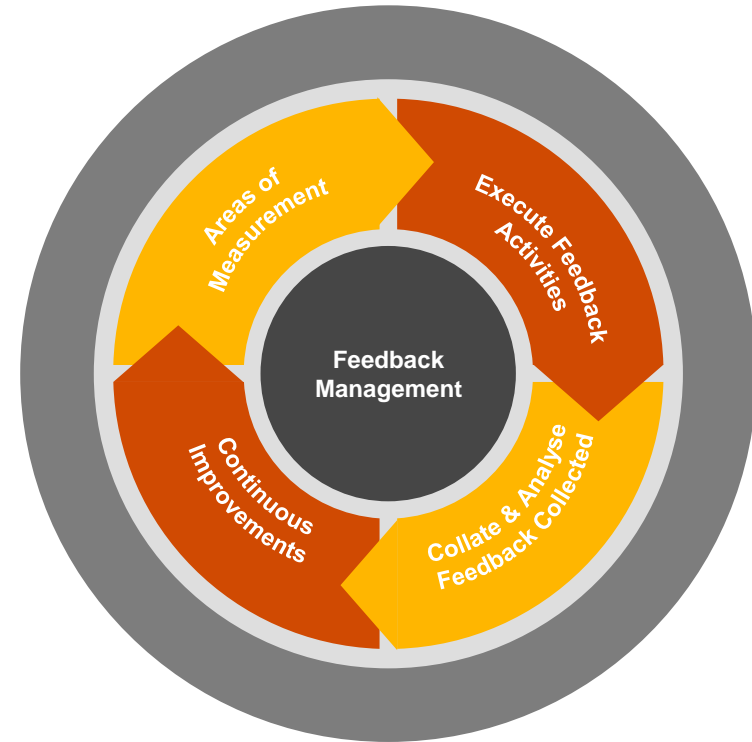
## 3. Feedback and Remediation

Feedback activities focus on the **CHANGE** phase of the Change Management methodology, in ensuring stakeholders are accepting the change occurring from the accrual accounting project. Feedback activities have two main objectives: (1) to measure the level of awareness and understanding; and (2) to highlight the current or potential issues for remediation.

To ascertain the level of awareness and readiness towards the change of those involved, a feedback mechanism will be a part of every change management activity that will be carried out. This is to ensure that the “Right Messages” are provided to the “Right People” at the “Right Time”. This can be done through online assessments or through Helpdesk support specifically for accrual accounting to receive immediate action and feedback.

Not conducting these assessments increases the risk of change not achieved, benefits not realised, and the risk of not effectively utilising resources and time throughout the project.

It is important that opinions are gathered from all three levels in each Ministry, so that Change Ambassadors and Agents are aware of potential change issues and can prepare adequately. Similarly, the users may also voice concerns and fears about the impending changes



**Continuous Feedback Management Cycle**



# Change Management Strategy

## 3. Feedback and Remediation

### 1 Areas of Measurement

Feedback will be measured from aspects, such as listed below, and will be used in align with change activities.

- Content according to target recipients
- Medium and materials presented
- Frequency and intensity of activities
- Presenter, etc.

### 2 Execute Feedback Activities

Collection and analysis of feedback through various methods will help identify gaps and following steps that are needed to start the process.

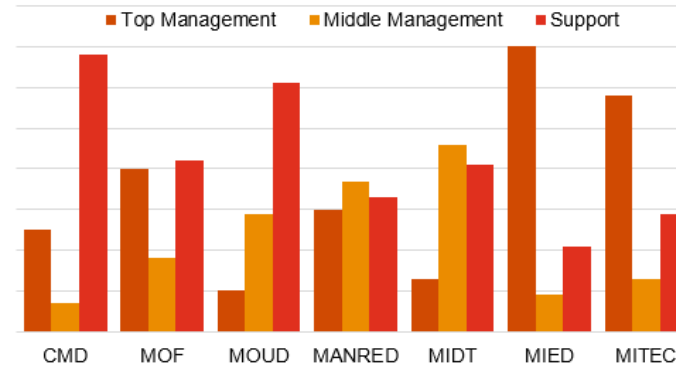
#### Feedback Collection Methods

Change Readiness Assessments

Helpdesk Support

### 3 Collate and Analyse Feedback Collected

#### Results



### 4 Continuous Improvements

Based on the results, the CM team will need to take the necessary actions to rectify the CM activities, e.g.:

- rearrange change team;
- rebrand communication;
- greater involvement from senior management; and/or
- greater investment (time, people, financial).



# Change Management Strategy

## 3. Feedback and Remediation

### Change Readiness Assessments

These assessments will be conducted across the Ministries and Departments during the project to ascertain the level of awareness and readiness towards the change. Not conducting a change readiness assessment increases the risk of change not being achieved, benefits not being realised, and means that the project may not use resources and time as effectively as possible. Issues highlighted is categorised into Process, People, Organisation and Technology.

#### Example of potential issues:

##### Process

- Do I really understand accrual accounting?
- What is the duration of the transition period from existing & to be processes be? What are the processes that will take place?
- What new processes will be introduced especially the key ones?
- Are the current processes that I am involved in be the first to change?
- Where or who do I refer to for information on new processes?
- Can I provide by feedback as a user? How do I do this?

##### Organisation

- How critical is this change to my Ministry and Department?
- What are the legislative changes that will change? Has this been currently identified?
- What is the current timeframe for the changes to take effect?
- What should be reported and what should not be reported?
- Will the reports produced through accrual accounting jeopardise my organisation?
- What if it is impossible to get an accurate opening balance with limited records available?

#### Assessing Change Readiness

##### People

- Will there be a change of related roles & responsibilities?
- Will I need extra workforce or there will be a reduction of workforce?
- Will I be transferred? Can I be transferred out?
- When will I be informed on how I am to be involved?
- How do I know what the plan is so I can be ready?
- What are the skills needed and how far is the gap?
- Whom will I go to with any concerns I might have?

##### Technology

- Complexity of new system (to unlearn & learn) - how long will the learning duration be?
- The workability of system (will it be another troublesome/very slow system?)
- Will the new system meet the customisation of functions at the Ministry level?
- How much knowledge on accrual accounting must the person operating the system have?



# Change Management Strategy

## 3. Feedback and Remediation

### Helpdesk Support

A helpdesk is set up to manage and address any technical queries and issues faced by stakeholders. This acts as a gateway for users and any other stakeholders to voice concerns and fears about impending or existing changes. It is important that opinions are gathered from all levels to be aware of potential change issues and prepare adequately.

The helpdesk support will be made available to all Ministries and Departments through a hotline number and an e-mail dedicated to answering any queries in relation to accrual accounting. For more complicated enquiries, it is encouraged for the personnel to provide a written enquiry to ensure the facts and issues are highlighted correctly so that a correct solution will be provided. This will be managed by Consultants throughout the contract period and 3 months after go-live date, which will then be managed by the Change Agent Network following suit.

For every technical enquiry, the help-desk team will commit to the following:

- Identify the root cause of the problem, analyse the problem and provide the suggested solution, within 3 working days from the date of the query was raised
- Constantly update the accounting manual and work processes' SOP (operational and/or system) by taking into account the queries and proposed solutions given
- Technical support given and feedback received will be gathered, analysed, processed and reported on a periodic basis. This will additionally assist to actually gauge the current level of readiness
- Compile frequently asked questions (FAQ) and updated it as and when necessary. This will be circulated amongst the Change Agent Network, and shared amongst relevant stakeholders