Shared Services
For Nonprofits

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Shared Services for Nonprofits

Introduction:

Our team explored the idea of implementing shared services in the nonprofit sector as a way for all stakeholders involved to realize benefits; in other words their organizations would be able to better execute on their core missions translating into enhanced benefits to the individuals and communities they serve.

Why did our group choose this topic and what do we bring to table that in support of the leaders of our county's non-profits?

- Each of the members on our team has a desire to serve and improve the quality of life in our community by using our unique talents and perspectives where they can best be utilized. Our combined efforts on this topic led us to the conclusion that there are unrealized opportunities in the area of shared services that we believe can be facilitated.

We quickly recognized that *trust* between organizations is a key to successfully sharing solutions. In light of this, our goal is to facilitate regular shared services round table discussions with our county's nonprofits with the intent of increasing the level of collaboration. Our hope is that these dialogues will spark shared partnerships in areas of common purpose. At a minimum we believe these opportunities for dialogue will enhance the sharing of ideas, and mutual support between organizations.

In the next four sections we explore some of the benefits, steps for implementation, obstacles and finally real-world examples of successful shared service implementations.

Benefits of Shared Service Arrangements

Financial Benefits:

The potential opportunities to financially enhance individual Kosciusko County nonprofit entities through the use of shared services appear to be as numerous as the various nonprofits purpose and mission statements. This segment of our presentation will introduce and briefly explore both expense and income benefits mat might be achieved through the use of the shared service concept over the last three or four years, a difficult economy has forced many for-profit, as well as nonprofit companies to become more efficient in their use of their resources. The need to develop greater financial efficiencies has never been greater, as the many families and individuals most negatively impacted by our country's current economic difficulties, are also those who may need more assistance from Kosciusko County nonprofits than ever before. The good news for many for-profit and nonprofit corporations: They have become more efficient by exploring new ideas and finding not only short term positive bottom line results, but also long term financial benefits to their companies.

Expense Reduction:

While there may well be shared service opportunities for virtually every expense line item on a profit and loss statement, we will narrow the scope to a few expense areas with -perils the greatest between nonprofit entities.

It is important to note mat shared service opportunities are not only available from the reduction of expense, but also the very real cost savings realized when a group of nonprofits with similar needs, band together to procure bids from service providers. A great example would be a group of nonprofits requesting bids from Certified Public Accounting firms to perform their accounting and payroll functions. CPA firms prepare bids on a very regular basis. The ability to leverage multiple nonprofit entities for bid purposes, whenever possible, would certainly drive down costs for all With all of this in mind, here are a few expense categories with real positive bottom line potential.

Human Resource – Staffing:

The ability to attract, compensate, and retain highly productive, and competent employees is critical to any company's success. This is especially true for nonprofit entities, who oftentimes do not have the financial resources to compete long term for these talented individuals. The opportunity for compatible nonprofits to pay a portion of a talented employee's or prospective employee's salary, benefits, and other employer related expenses, and yet maintain that particular employee's talent, productivity, and work experience could prove invaluable to the long term success of the nonprofit Chad Zaucha, of the Kosciusko County YMCA will present two examples of a current shared service relationship in the human resource area that is working quite well for all parties.

Occupancy/Rent Expense:

Many nonprofit corporations are strapped with substantial, ongoing building and occupancy expenses, such as building repair and maintenance, heating and air conditioning system repair and maintenance, lawn and landscaping expense, not to mention utility expense for entire building complexes. If the nonprofit owns their own building, is there any potential to lease space to tenants? If a nonprofit is currently leasing space is there potential to join other nonprofits in leasing or purchasing a less expensive facility? Perhaps a nonprofit corporation who owns their own building and is subjected to increasing building related expenses, might sell their property to enhance their cash/liquidity position from the sale of the property and take on a multi-year lease of space that better suits their needs and allows for conservation of funds to be used more in line with the mission statement of that particular nonprofit TheK-21 building is a wonderful example of shared occupancy of many corporations. Additional synergies from the K-21 building format, is the central destination for clients of multiple nonprofits and community related companies, especially with the high cost of fuel and transportation. Another clear benefit, for the corporations housed in the K-21 building, is one of image, as the building inside and outside is very attractive and presents the service providers in a very favorable light

Accounting and Payroll Expense:

The potential for savings in this area is tremendously enhanced by the avoidance of employer liability, especially in the mentioned, mis is an area where nonprofits could join together to leverage favorable bids from accounting firms. In addition, this allows current staff to focus on providing services to their clients, which should be the main function of any; nonprofit The frustrations coming from the use of staff to perform functions outside the mission statement of a nonprofit is very counterproductive, especially for staff who may not be trained, or receive current updates in the accounting and payroll related functions of a corporation. Patricia Coy, Executive Director for United Way, has outsourced United Way's accounting and payroll function. Not only did this save money for United Way, but also guaranteed this work was done at a very high, professional level by a CPA firm. Also, of great importance, this decision allowed the local United Way, one of the top groups in the state of Indiana, to continue to function with roughly half of the full time employees of other like sized United Ways, saving even more money. This concept will also be discussed in the income section of this portion of the presentation.

Transportation Expense:

For nonprofits either providing or needing transportation this can be an expensive proposition, both in use of funds to pay expenses and capital outlay for the purchase of transportation assets, in general. Perhaps these nonprofits could develop schedules to allow the sharing of transportation assets.

Or perhaps, a nonprofit with ongoing transportation needs could contract with another nonprofit to provide transportation with underutilized transportation assets. This would also be another area in which nonprofits providing transportation could join together to solicit bids from companies providing service, repair, and parts, to obtain discounts.

Income Growth:

While more difficult to quantify bottom line income enhancement from partnering with other nonprofits in an effort to reduce expenses, it only stands to reason, if nonprofit employees/staff are involved in time consuming activities, such as the accounting and payroll function of the corporation, they are constantly being pulled away from the nonprofits' mission. This is especially true for individuals not trained to perform the job function they are being asked to do. In addition, most employees of nonprofit corporations have tremendous passion for their nonprofit's mission, which has the potential to lead to a frustrating employment experience for the employee, when they are unable to follow their passion. It also makes sense that client service will potentially not be as strong as desired and that fund raising, or other income producing activities will be diminished.

Implementation Steps for Shared Service Arrangements

The following process shows how a local nonprofit, the YMCA, implements shared services within its organization. This process can be used for the sharing of services with other non profits in our county.

Board engagement

First and foremost, shared services arrangements require interest and commitment from the CEOs of the participating non profits. CEO support is essential. CEOs should bring together their top board leadership for discussions and strategy conversations early in the process. No doubt, these early conversations will surface potential obstacles (see Overcoming Obstacles section).

Once there is consensus that the notion has merit, each board should conduct a discussion of the proposed arrangement. The length and complexity of the discussion will depend on the extent of the services to be shared. If all participating boards decide to proceed, each board should draw up and approve a resolution to go ahead and an agreement to acknowledge and adopt the shared services model going forward.

It is recommended that participating non profits form an oversight committee to follow up and to keep the board informed along the way and a combined task force to lay the groundwork for a sound operating agreement. In most cases, it is the staff (rather than the board members) who work to design, implement, and manage the shared services. However, each case is different, and you may wish to involve board members in the task force or in the oversight effort.

While it may seem that staff could implement shared services without board involvement, involving the board will pay off as shared services evolve, successes are shared, and new ideas come up for consideration. More likely than not, it will be the local volunteers from each organization who see the value and merit in these arrangements.

Planning

There are many steps in considering and planning shared services agreements. Here are some suggestions to those who plan this process.

- As a first step *before* deciding on a shared services arrangement, focus on building relationships among key staff at each association. Have key management staff members from each association gather to build relationships and to learn about the other organization's culture and operating style. Give CEOs the opportunity to present their philosophies and priorities, and ask each attendee to describe how his or her staff function operates. Include a discussion of opportunities and possibilities for sharing expertise and reducing total overhead cost. There may be multiple meetings before a decision to proceed is made. On the other hand, some non profits find an advantage in limiting initial conversations to CEOs and board presidents and then including other key staff in later meetings.

- CEOs may already know which services they are interested in sharing with another association. If not, senior staff of both associations can meet to brainstorm ideas. The CEO and senior staff members can then decide on the services to start with and perhaps identify others that might be added after success is demonstrated.

- Once an area for shared services has been identified, hold planning sessions with key individuals. The staff whose time would be shared should present plans with timetables for implementing the new arrangement, and those who may be affected should comment and provide input. Cost sharing should be negotiated and agreed on.

- Discuss timing, including budget implications. What is the best time of year to implement the plan? Should it be phased in or implemented all at once?

Staff communication

It is important that the staff whose time and efforts will be shared among multiple organizations have thorough discussions with their supervisors (most likely, the CEOs). The following are key points to consider in such discussions.

Fair treatment of participating associations.

Shared services arrangements will not be successful if there is a feeling that one association is being favored. Communicate the equal treatment of all participants, and make it a priority to meet in person with key individuals. Acknowledge that everyone counts. For example, consider the impact of signals sent by the selection of an office location, imprints on business cards, job titles, and attendance at meetings. These elements can have a big influence on how people will view the arrangement.

Definition of reporting relationships and selection of performance evaluation systems.

Informally, the shared staff may report to all participating organizations, but most associations decide that it works better for a person to have just one formal business supervisor. For state law issues, check with legal counsel, but it is usually best that the employee be employed by one corporation and stay fully within one payroll and benefits system, including workers' compensation. The input to performance evaluations should come from both or all participating organizations to be served by the shared person.

Time management and reporting.

Will there be requirements for logging time? If so, how will employees track their tasks and hours? Where will records be kept? Will only the time on certain special assignments, beyond a standard percentage allocation, be tracked? Outline the expectations and discuss the particulars.

Conflict resolution.

Talk about some of the things that could happen and how you would see them being resolved. Discuss some guidelines for when to involve others and when to keep conflict details strictly between shared staff member and supervisor. Talk about who will act as spokesperson in a crisis.

Job descriptions.

Ensure that the job descriptions of persons responsible for shared services specifically mention the shared services responsibilities and that they are updated as the collaboration evolves. Is the pay grade appropriate for the larger responsibilities? Talk about how the job description will be shared and reviewed among participating associations; it can be an important communication tool.

Preparing the agreement

Once the parties have decided on the services they will share, how the costs will be handled, and who will be responsible, an agreement should be prepared.

The purpose of the agreement is to lay out expectations, including cost-sharing payments, and to formalize the arrangement. Prior to putting the agreement in place, it is recommended that participating organizations do the following:

- Modify the agreement as needed to fit your situation.
- Meet with an attorney to review the agreement. It is important to know what your state law requires and how your association's obligations under state law may be affected by the agreement.
- Set a term for the first agreement, but allow for extensions. Perhaps a six-month term is best to start, or one year. Then you can reexamine the situation to decide if it should be continued and whether adjustments need to be made. If the agreement works well, it can be continued as is or revised as necessary by writing a letter authorizing an extension.
- Your auditing firm may wish to have a copy of the agreement at audit time, as it backs up the payments and commitments to be made to and by each association.

Implementation

Each organization will structure its shared services agreements slightly differently, depending on the services or functions to be shared, the skills of the staff involved, and the cultures of the participating organizations. The basic points to consider include the following:

- Have an implementation plan.
- Modify the job descriptions of the staff who will be involved to define new or changed responsibilities.

- Communicate widely the plans for the arrangement.

As with the management of any change, it is important that top leadership demonstrate support whenever the new arrangements are questioned and ensure that paths are in place for problem solving, input, and changes along the way.

Oversight committee

Some associations use an existing management team structure to provide planning and oversight to shared services while others set up a separate oversight committee. Either may work well in your circumstances. Make sure that you have an implementation plan, that responsibilities are clear, and that everyone has agreed to the decision-making process.

The following ideas can be used in discussions with the group charged with implementation and oversight responsibilities.

Overall vision and goal setting.

When members of the oversight committee look back at the shared services arrangement after one year, what do they hope to see accomplished? What will it look like? How will people feel? How will costs compare with today's costs? How will quality compare? Ensure that the oversight committee voices clear expectations and goals and that leadership and the committee are in agreement.

Performance goals and metrics.

It is strongly recommended that an oversight committee have in place and monitor performance metrics other than the individual performance evaluations of the shared staff. Keeping the importance of supporting quality program delivery and mission as the highest priority will help to keep the focus on overall performance.

Evaluation.

To evaluate and improve the effectiveness of a shared function, it is necessary to 1) determine reasonable evaluation criteria, 2) measure achievements against those criteria, and 3) have a process in place to follow up on areas that can be improved. It is also important to demonstrate receptivity to any concerns.

Proactive support.

In what ways can the oversight committee support the shared services staff and its work? One way is to review situations in which other organizations have encountered roadblocks (see the Overcoming Obstacles section). For example, if branch executives ignore a shared purchasing program and continue to purchase office supplies from a special donor or community member, the shared program may be undermined. How will you try to prevent such problems, and how will you handle them if they come up? How will you modify your organizational culture where necessary?

Long-range planning.

Looking ahead, what are some other areas that might benefit from a shared services arrangement? Be open to opportunities as they arise. A period of turnover in key positions may be a good time to consider a shared services arrangement.

Exit strategy

In any shared services agreement, formal or informal, some consideration should be given to the possibility of exiting from the arrangement. Though it happens rarely, it is possible that one organization participating in the arrangement will undergo a change in leadership or focus and decide that the shared services arrangement no longer makes sense. Forethought and appropriate language in the agreement can ensure a smooth exit process.

Overcoming Implementation Challenges

Challenges and Obstacles

Below are just some of the challenges faced by organizations who attempt to establish shared services agreements. Any one of these factors could be enough for a nonprofit to abandon a shared service initiative.

Resistance to Change

Change – no matter how well planned, executed and supported by all levels of an organization, will undoubtedly be met with some resistance. There will be doubts as to the success of the implementation. Some will be hesitant to give up their best people to a shared service arrangement even at the risk of losing them altogether.

Lack of Expertise and Resources

The leadership team of a nonprofit may identify shared services as a viable means to save money and stretch their limited resources, while also recognizing that they lack the expertise to pursue the option and ensure its success.

All other factors may be aligned for a successful shared service agreement, yet nonprofits will routinely face the challenge of their resources being spread too thin and unable to be allocated to such a project.

Lack of Trust

The issue of trust between two nonprofit entities attempting to set up a shared service arrangement could be an issue preventing the plan from moving forward. Trust is a vital – perhaps the vital ingredient of a successful shared services arrangement.

Loss of Control

Often there are concerns of how much control will be lost over a particular function now being shared by two or more entities. Similar to the issue of trust, none of the parties involved in a shared service agreement want to lose their ability to control critical aspects of their operations.

Cultural Differences

Significant challenges can arise when the cultures of two organizations are at odds. Cultural alignment is vital to a shared service arrangement and need to be critically evaluated.

Managing Expectations

Along with cultural differences, expectations of the outcome of a shared service arrangement may be very different between two nonprofits. Sharing positions or functions may require an individual to be physically present at multiple locations throughout the work week. Expectations around these details will need to be managed.

Fair Price Distribution

Yet another expectation to be managed is the percentage each party in a shared service arrangement contributes towards the agreement. Will it be equally shared or some other percentage and how will be this be determined fairly?

It will not be hard for nonprofits to assemble their own unique list of valid reasons, in addition to those presented here, why not to pursue a shared service agreement. Our KLA team believes however the benefits to nonprofits are compelling should they seriously embrace the shared services philosophy. These solutions offer nonprofits a very real response to increasing performance expectations of donors, grant writers and other supporters and will ultimately allow them to better achieve their respective missions in the community.

The final section will describe first-hand accounts of a successful shared service implementations.

Examples of Commonly Shared Services

Purchasing

The most commonly shared service in the not-for-profit world, including YMCAs, is purchasing. A larger purchasing volume, standardization on selected products, and the employment of a skilled, knowledgeable purchasing manager offer opportunities for pricing advantages. However, obtaining those advantages does require some organizational culture changes.

Payroll services

Connecticut YMCAs benefit from a uniform statewide contract with ADP®. Prior to sharing payroll services, each association had a different rate structure for ADP services and those of other vendors. The state alliance put together a request for proposals, received bids, and then chose ADP at a significant economic advantage. Not only was the cost lower for each association, but the arrangement also brought consistency to the rate structure.

Electric utility aggregation

Connecticut YMCAs entered into an electric utility aggregation agreement, under which rates were capped for a five-year period at below-market rates. The benefits are that YMCAs can budget with confidence, knowing that they have locked in a low rate for five years.

Information technology and systems

With the cost and high level of expertise required for designing and implementing hardware, software, telecommunications, backup systems, and Web sites, and the managerial oversight necessary to accomplish all of these, these functions offer natural options for sharing among YMCAs. The managerial talent can be shared even if the participating YMCAs continue with different software systems, but a much greater opportunity for cost savings comes when multiple YMCAs agree to adopt the same software. In the latter situation, YMCAs have the possibility of sharing functions such as back-office administration (online and in-person registration, payments, database management, etc.), front-desk training, program name management, and more. For example, all YMCAs in the state of Maine have purchased the same membership software, which allows them to effectively manage the data that support their membership reciprocity program.

Human resources

The functions of preparing employee handbooks, writing policies and procedures, recruiting and orienting staff, managing employee relations, administering performance evaluation systems, and managing benefits, training, and career development are often shared among multiple YMCAs. An experienced human resources professional can provide managerial talent to more than one YMCA.

Marketing and communications

Shared services in this area could include public relations and the development of marketing materials and Web sites and content. The caliber of work can be much greater when two or more YMCAs go in together on these services.

Program staff

Collaborating YMCAs can share a variety of program staff. One example is the sharing of a child care director, which not only allows YMCAs to maximize budgets by sharing salary costs but also enables better consistency in how sites are set up and administered and how interactions with regulators are handled across a community.

Business manager, accounting manager, and chief financial officer

Depending on the size of the YMCA, one or more finance and accounting or business staff members can be shared. Sharing in this area is much easier to manage when the YMCAs have common financial and budgeting software but can even provide some advantages when that is not the case. Once a person is trained and knowledgeable about not-for-profit business issues such as the preparation of tax returns, tax exemptions, state charitable regulatory requirements, IRS Form 990, insurance requirements, financial statements, internal controls, and business procedures, it can be very efficient to share that person's expertise across more than one YMCA.

Shared Service Success Stories

Kosciusko Community YMCA – Aquatics

Approximately one year ago the Kosciusko Community YMCA and the Wabash County YMCA began investigating shared service opportunities. The most pressing need at the time was leadership in aquatics. Historically, high quality aquatics directors are difficult to find and seemingly just as difficult to retain. The average stay of an aquatics director with a YMCA is less than two years. The position is a challenge to say the least and small to mid-size Ys do not usually have the flexibility in their budget to offer an attractive salary.

Both the Kosciusko Community YMCA and the Wabash County YMCA experienced issues with recruiting and retaining high quality talent in this area. Together the organizations were able to offer a salary competitive with similar positions in metro areas such as Indianapolis or Fort Wayne. The initial job posting provided access to a large pool of experienced and high quality talent in the field of aquatics. The Ys believe the offering of a competitive compensation package will help retain the employee long-term, but only time will prove that belief.

There are many benefits associated with sharing an aquatics director. This allows for more effective management, establishes a unified presence, and allows leadership to redirect focus. Sharing leadership also comes with cost saving benefits. All expenses including salary, health benefits, retirement, training, etc. are shared 50/50 between the Ys. This saves each organization approximately $10,000 annually.

The collaboration is fairly young, but after the first year of the agreement both Ys are making strides in program quality and design. No issues have surfaced at this point and the Ys look to continue the partnership well into the future.

Kosciusko Community YMCA - Business Manager

Building off the success of the first shared services position the Ys decided to enter into a second shared agreement in January of 2012. In this instance, the Wabash County YMCA was in need of financial expertise including accounting, control systems, accounts payable, etc. The Kosciusko Community YMCA happened to have a high quality employee already in place in this area that was looking for a challenge. In addition, retaining the employee long-term was going to require a significant increase in salary.

The organizations felt this was a win-win and again there was an added cost savings that went along with the agreement. An additional $10,000 in cost savings is expected to be experienced from the second agreement.

The Kosciusko Community YMCA and the Wabash County YMCA happen to utilize the exact same financial and budgeting software making operations seamless. This individual is trained and knowledgeable about nonprofit business issues such as the preparation of tax returns, tax exemptions, state charitable regulatory requirements, financial statements, internal controls and business procedures making it very efficient and effective to share the expertise across more than one YMCA.

Northeast Indiana YMCA Membership Drive

It is common that YMCAs will conduct membership drives in the fall of each year. These efforts lack consistency in regards to timing, marketing, and incentives at each Y. In 2011, the Ys in Northeast Indiana changed this and united to leverage resources and impact communities on a larger scale in the region.

Major media outlets including radio, television and newspaper overlap the service areas of the YMCAs in Northeast Indiana. It seemed to make sense to take advantage of that fact. The Ys collectively used marketing dollars to extend their reach in the region and agreed on consistent messaging, timing and incentives at each location. Each Y was required to contribute a $1,000 to the effort. The YMCA of Greater Fort Wayne coordinated the media buys and developed marketing materials for all Ys to utilize during the membership drive.

This collaboration proved to be successful to say the least. In comparison to September 2010, the Ys witnessed a membership increase of more than 50% collectively for the month.

The YMCA of Greater Fort Wayne, Kosciusko Community YMCA, Wabash County YMCA, Huntington YMCA, Steuben County YMCA, Cole Center YMCA, and DeKalb County YMCA were the Ys involved.

Catholic Charities

There have been a number of instances when Catholic Charities has found sharing services to be a good idea. When advising them on the selection of their practice management software, the IT consultant chosen by Catholic Charities offered them an innovative scenario. He suggested they work with other nonprofit organizations to negotiate a joint contract which would serve two key purposes. The first, and most obvious, would be that they could spread the cost of the software over several entities. Secondly, they would be able to have some customized features added that would be appropriate for all the organizations involved – recognizing that it would be much too costly if each entity tried to customize their own package. Since all the participating groups needed the same distinctive features, working together made sense.

Under other circumstances, Catholic Charities has also successfully worked in concert with other nonprofit organizations. For example, when appealing to the state regarding a range of situations from resolving contract issues to discussing appropriate cost of living funding adjustments, they have found that advocating together gives them more power and more influence. Working together with other nonprofits that offer similar services, they are able to accomplish their goals more effectively.

Conclusion

As donors, grant writers and other supporters are raising the bar regarding their expectations of the nonprofit's performance, and at the same time measuring their effectiveness based on their ability to efficiently use their resources and successfully fundraise for their mission, it is critical that nonprofits be prepared to respond when they have their feet held to the fire.

As we look to the future to determine how nonprofit and social service organizations will sustain leaner, more efficient organizations, enhancing their bargaining power and minimizing costs, we are confident that nonprofits of all sizes and all missions will embrace the shared services philosophy.

We believe that the notion that there is strength in numbers will continue to gain in popularity, providing nonprofits with a range of opportunities, from sharing personnel to sharing office space to flexing their muscles by adopting a group purchasing model. Regardless of which shared services options they embrace, the bottom line is that, going forward, this will be one of the best ways for nonprofits to save time and money while gaining outstanding talent so that they can concentrate on accomplishing their goals and consistently maximizing their fund raising efforts to better carry out the mission of their organizations.

Northerner Award Proposal

Should our project win the Northerner Award we propose to spend the $1,000 on organizing a series of round-table discussions focused on bringing nonprofits from the county together to explore their needs collaboratively.

Our hope is that these discussions would continue on an annual basis and that future KLA participants would be empowered to pick up the discussions where previous groups left off.

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