Deloitte.

easy flow

Simplify decision-making
Master the authorities

Your challenge

Competition, evolving demands, acquisition and internationalization of activities, outsourcing of functions, decentralization of decisions became standard for companies. These external and internal factors may directly or indirectly affect day to day operations and especially, **complicate companies decisions-making processes that have to find the right balance between business agility and the necessary controls over financial and non financial engagements** exposing more than ever organizations to decision-making risks.

From a legal perspective, efficient delegation of authorities and delegation of signature systems will **properly decentralize responsibilities of engagements taken** toward third parties and will prevent a CEO or any other managers to bear civil or penal responsibilities for all decisions made in the organization.

From operational perspective, establishing a system of delegation of authority appears as a key element to **provide agility to the business while mastering risks related to decision-making**. It provides employees with clear rules and guideline defining the flow between who is responsible, who controls and who should be informed for a given decision.

Delegation of authority?

This is simply the set of principles and rules for decision-making within your company built following 5 pillars:

1. **Strategy**: How centralized or decentralized should be your process of decision-making?

2. **Governance and Organization**: Responsibilities should be shared per functions, regions and entities.

3. **Process and Methods:** Who and how is maintained and controlled your rules and policies regarding decision-making?

4. **Functional contents**: Do they bring a localized answer to operation needs and expectations?

5. **Tools**: How do you publish your rules and how do you ensure that operations have continuous access to up to date version?

Delegation of authority covers all types of decisions and costs. For example:

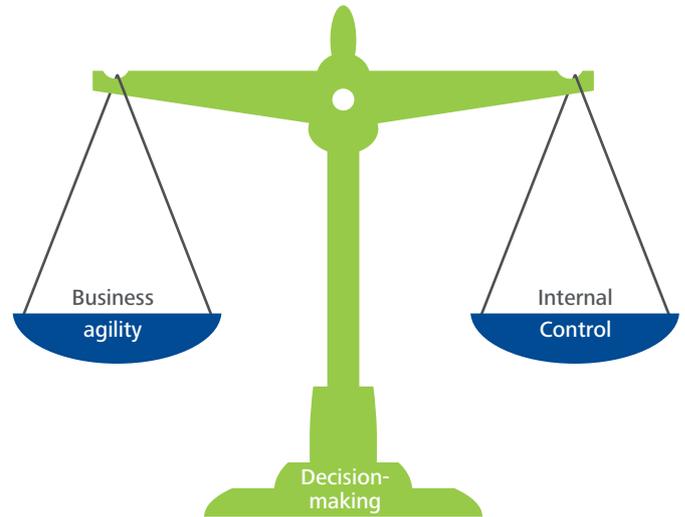| Sales | Operations | Human Resources | Finances |
| Legal | Insurance and warranty | Purchases | Other external expenses |

Delegation of authority: an essential instrument for efficient company management.

Business agility — Internal Control — Decision-making

Is your delegation of authority system agile enough to respond to your company current challenges? Does it efficiently protect you against risks?

Problems often associated to delegation of authority systems

Establishing a system of delegation of authority is not an easy subject and there are usually **many problems of use** for operational teams:

1. **Complex to use for employees** involved in the decision-making process as requester, controller or validator have difficulties in finding the right information, lost among all the type of decisions' rules that can be made in the company.
   For example:
   - As validator: What kind of decision can I validate and for which threshold?
   - As requester: Who should I include in the validation flow to control and validate my request?

2. **Too hard to adapt** at operational level for each region/country or entity, the content of the rules is often defined at central level and ill-suited to the needs of business.

3. **Time consuming to maintain**, rules may be outdated and incomplete.

Consequently, this means a time consuming process and risks of bypassing.

Make it happen through the 5 pillars of the delegation of authority

Combining its clients proximity and innovation expertise, Deloitte has created Easy Flow, the application tool to master your delegation of authority, based around 5 pillars:

1. Strategy;
2. Governance and Organization;
3. Process and methods;
4. Functional content;
5. Tools.

Accessible from any computer or tablet, Easy Flow offers immediate access, up to date:

• For employees, to the required set of rules for each decision: who controls, who validates, and who must be informed;
• For managers, to the decisions they can take, and associated thresholds.

From a static framework to an innovative, reactive and user-friendly application

Easy Flow offers an innovative approach compared to traditional consulting services: by gathering experienced consulting services and the delivery of an agile tool that brings value to your organization and secures the decision-making process.

As a software as a service (SaaS), Easy Flow offers five advantages:

• **Security**, as it is hosted on a Deloitte secure platform;
• **Accessibility**, teams have an easy access to the application thanks to a secured web portal;
• **Savings**, with optimized development and maintenance costs;
• **Rapidity**, as it is quickly deployed to all users;
• **Fast updates**, updates are simplified and centralized by Deloitte monitoring.

Easy Flow: Not only a visualization tool but a complete 3 steps approach. From the analysis of the current situation, through definition of contents and rules, to their dissemination within operations.

Key elements

Value proposition

Deloitte provides support for identifying the opportunities for improving strategy, governance, processes, content and tools of your delegation of authorities system and proposes specific road map to achieve targeted system.

1 Diagnosis

Awareness assessment of the Delegation of Authorities within the company. Emphasis of strengths and weaknesses.
Benchmark of your organization with peer companies to identify opportunities for improvement and enhance delegation of authority framework.

Deloitte builds framework architecture and defines rules of Delegation of Authorities to meet the toughest day to day business requirements.

2 Definition of rules

Verification of rules for operational content to ensure that the scope covered is exhaustive and secured and avoid outdated or incomplete rules. Adjustment of the type of decisions falling in the scope of the Delegation of Authorities and the related thresholds.
Refinement of validation workflow and related stakeholders and assurance of the correct alignment between validated workflows and the operational tools.

3 Broadcast

Definition of the Delegation of Authorities access and use terms to switch from Excel spreadsheets to a digital tool accessible from your intranet, computer and mobile devices.
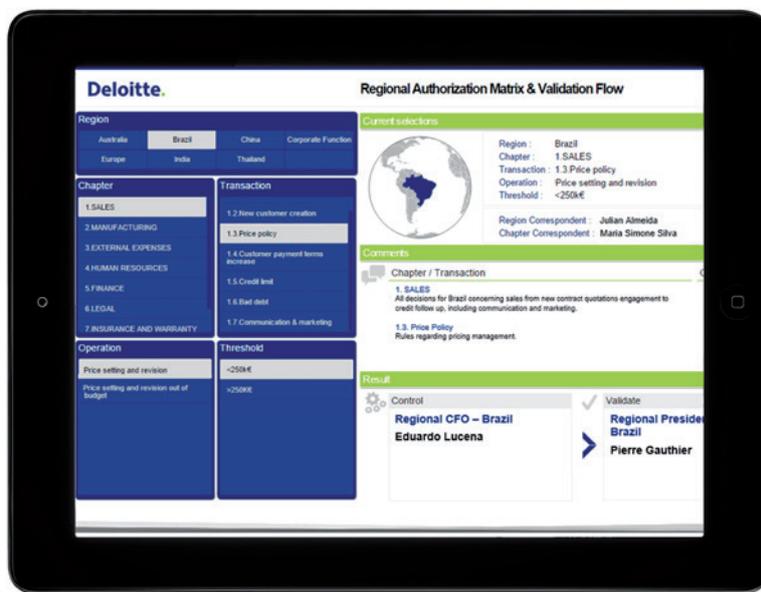
Deloitte's contribution ensures the delivery of a simplified and easy-to-deploy toolkit, including the Easy Flow application with an intuitive design and easy-to-use interface.

Easy Flow: A web based application for decision-making and delegation of authorities management.

Simple of use for operational teams

Available in
SaaS mode

Fast to deploy
and update

Accessible via intranet,
smartphone, or tablet

The Deloitte Difference

In today's challenging market conditions, companies often have a lower tolerance for "surprises" and a greater need to manage risk holistically. Furthermore, certain regulatory rules require disclosures regarding the board's role in risk oversight are driving the need for an enterprise-wide view of risk.

Deloitte helps its clients to transform uncertainty into possibility and rapid change into lasting progress. Our people know how to anticipate, collaborate, and innovate, and create opportunity from even the unforeseen obstacle. To address these internal and external drivers, our member firms help clients and boards to implement best in class methodologies and tools to enhance operations, identify and mitigate associated risks to finally achieve business performance.

What will you do?

Contact us

Marc Duchevet
Partner – Risk Advisory
+ 33 (0) 1 55 61 27 72
mduchevet@deloitte.fr

Antoine de Sars
Senior Manager – Risk Advisory
+ 33 (0) 1 55 61 48 32
adesars@deloitte.fr

For more information: http://www2.deloitte.com/easyflow

Deloitte supports the candidacy
of France for the 2025 World
Exhibition organization

EXPOFRANCE 2025