The future is now:
Reimagining operating models to thrive in the new normal
The future is now: Reimagining operating models to thrive in the new normal

Time to “play offense”

While leaders all over the globe have been focused on responding and recovering from the current crisis, questions about the future continue to loom and need to be addressed soon in order to emerge successfully on the other side:

• What should “business as usual” look like in a post–COVID-19 pandemic world? How do we begin that journey now?
• How should work be distributed and delivered across the enterprise, and what will the resulting operating models look like?
• What kinds of enabling capabilities will be critical to thriving in the new normal?
• How will we balance reduced budgets and increased need for investments?

It’s time to consider the long view of operating in a digitally disrupted, post–COVID-19 pandemic world. It’s time to plan the shift from “defense” to “offense,” with the goal to do more with less, reduce operating costs, and create additional capacity to fuel the mission and business in the midst of shrinking budgets, all while creating an engaged and agile workforce.

Yes, it’s a tall order. Preparing for what’s to come is going to take careful thought, but doing so will set successful leaders apart by setting the right foundation and shaping actions they are taking today to pave the way for the future. One starting point is to consider how business operations (mission or front-office and mission support functions) should be delivered across the enterprise, in light of both the pandemic and preexisting digital and market disruptions that the pandemic accelerated. It also becomes critical to consider what enabling capabilities (for example, culture, governance, performance management, data management, and customer engagement) are needed to help thrive in the new normal.

Long-held beliefs and orthodoxies about how and where work must be done, and by whom, have been challenged. Key attributes of resiliency and adaptability that had been set in motion over the past few years have been further validated as “must-haves,” and the need for convergence and integration of traditionally siloed considerations has been highlighted once again.

To incorporate these attributes and to thrive in the new normal, organizations need to rapidly reimagine elements of their operating models in a holistic and integrated way. Here we will explore ways to begin that reimagination—focused on the distribution and delivery of work across the enterprise and between humans and technology, which can open the door to more wide-ranging reimagination of work and its outcomes—and the resulting workforce, workplace, and technology implications.
What will set successful leaders apart?

Orthodoxies that organizations had been trying to challenge as a result of digital disruption and new customer and employee expectations over the past few years have been overturned overnight as a result of the crisis. This has highlighted key attributes of success, which is now more defined in terms of agility and resiliency while driving efficiencies to do more with less. These characteristics include:

**Cross-functional collaboration:** Those organizations that were able to bring together various functions and functional leaders (CXOs) faster and more organically were able to make well-informed and quicker decisions to respond to the effects of the pandemic. The most innovative organizations build cross-functional collaboration into the fabric of their operations, something that is becoming the new norm.

**Resource sharing and talent agility:** Better cross-training programs and pooling of talent, with a greater range of skills—while enabling specialization with standardization—improves the ability to react to changes, shift work across sites, and accelerate career progress for employees.

**Dynamic partner ecosystem:** The ability to rely on a network of leading partners across the ecosystem increases flexibility and options for unforeseen circumstances while fueling innovation. More dynamic and nuanced business partnerships with on-demand or surge capabilities can improve resiliency and adaptability.

**Seamless customer and employee experience:** Generating seamless experiences through proactive mechanisms and channels—not only through use of collaboration tools and solutions—to engage with customers and employees on an ongoing basis can make it easier to take them along a journey and stay connected through any kind of change.

**Data and information availability:** Real-time digital reporting enables swift decision-making and predictive insights on possible trends that can affect the business.

**Operational responsiveness:** Clear decision rights, defined business continuity and disaster recovery plans with corresponding metrics, and regular scenario testing enable future responsiveness and ability to shift work seamlessly. Existing BCP plans were not enough.

**Digital integration and modernization:** Digitization and standardization of processes (where possible) enables flexibility in delivery location, team, and delivery partner. Continuing to operate on legacy systems that are not agile is no longer acceptable. Success lies in transitioning to the cloud, replacing legacy systems, or leveraging digital orchestration tools (where a complete technology overhaul is not possible) to deliver insights to end users irrespective of where the source data resides.

These attributes are no longer “nice-to-haves,” but have become “must-haves” for organizations to emerge successfully from the pandemic and to thrive in the long run. They have also manifested themselves as pivots from past orthodoxies.
Reimagining the future with an integrated lens

One theme that emerges across these attributes is that of “convergence” and integration. Digital and recent disruptions are increasingly blurring the lines between functions, competitors, and suppliers, as well as redefining human- and technology-centric work. As budgets continue to shrink and organizations are expected to deliver the same or more value, it calls for a reimagination of how work is delivered across the enterprise. This reimagination requires four layers of evaluation for each enterprise function in an integrated way, either as a stand-alone strategic initiative or incorporated into larger transformation efforts (such as ERP implementations), bolstering the existing value proposition:

1. Evaluate the inherent nature of work to determine which parts are inherently transactional (operational and predictable) and which parts are analytical and insight-based.

2. Evaluate the relationship to business to determine what work should be delivered centrally or on a shared and standardized basis across multiple organizational units (functions or business) to drive economies of scale, versus what should be unique to the business and tailored to the business or function.

3. Evaluate opportunity for technology enablement to determine what activities are candidates for robotic process and intelligent automation or artificial intelligence (such as pattern recognition and predictive analysis at speed and scale). This enables distinguishing between primarily human-centric work and technology-or machine-centric work while acknowledging and architecting the increased fusing between human- and technology-centric work.

4. Evaluate feasibility of virtual (for example, work from home) versus in the office and on-site. This examination doesn’t necessarily have a binary or simple answer, but a range of potential answers. Certain kinds of work with limited need for collaboration can potentially be done 100% virtually, but other kinds may only be done 50% virtually. Additionally, leaders should challenge the idea that simply because something can be done virtually, that it should be. That may not be true for reasons related to driving community-building, culture, innovation, and cross-functional teaming.

Organizations have traditionally answered these questions in silos or in isolation. Continuing to do so in a rapidly evolving, digitally disrupted, and integrated world can result in suboptimal results or require several restarts (causing significant delays). For example, ERP implementations that do not plan up front for the future-state operating model and how and where work should be delivered risk leaving value on the table. Reimagining distribution and delivery of work, including determining what work should be standardized and delivered enterprise-wide (lower-left section of figure 1), while evaluating the maturity of delivering that work, is critical to defining a large-scale migration road map. This is because up-front evaluation of the desired level of ERP standardization (out-of-box capabilities versus customization) will affect configuration and development timelines, as well as change management and training. Planning for operating model shifts also allows for proactive planning for the interconnections and overlaps between the ERP solution and other digital technology (for example, RPA, AI, and chatbots).

Success lies in integrating all of these layers of examination up front to create an optimal blueprint with a supporting business case that connects the nature of work, its relationship to the business, and opportunities to digitize and machine-enable work, while considering the mix of virtual delivery and human engagement, as illustrated in figure 1. In doing so, the operating model blueprint that emerges can be far more sustainable and impactful. It can also enable further exploration and reengineering of the flow of work within the ecosystem of people, process, and technology to eventually reshape work outcomes, including an understanding of what work needs to start, stop, or change.
On the horizontal axis, work is defined and plotted based on the nature of work: Left on the axis represents transactional work that is repetitive, rules-based, or scalable (for example, invoice processing). The most extreme examples may be suitable for automation (for example, a task requiring system double entry). On the right, analytical work is characterized by its lack of routine or clear guidelines and its demands for workers to find new patterns in the data to solve problems. The most extreme examples of this would be problems so complex that it would be infeasible for a reasonable number of humans to solve them without the aid of analytical software to augment their judgment (for example, processing real-time, automated security alerts).

On the vertical axis, work is defined based on its relationship to the business or how tightly wound it is around the business and the business location (for example, does it serve a unique business need, or is it mission-critical?). As a result, work can either be local, requiring it to be performed nearby in order to be delivered (for example, to comply with regulatory requirements for on-site audits); specific, or retained by a given organizational unit regardless of location; or enterprise, in that it is common across the enterprise and can be delivered in a shared services or center-of-excellence environment.

For the processes that are human-centric and do not fall on either the far left (automate) or far right (augment) columns, enabling or accelerating technology (for example, cloud ERP or digital workflow management) may still play a major role in reshaping how that work is delivered. These technologies may also shift a process between sections of the matrix (for example, if a technology could enable consolidation and standardization of a process that otherwise would have to be performed closer to the business).

In the middle, for the work that is filtered as primarily human-centric, it requires careful, further examination to determine what can and should be delivered virtually and what should be delivered in an “in-office” environment. When considering what should be performed remotely, organizations should focus on outcomes rather than the process and balance the goals of cost savings with creating an engaged workforce that has a strong sense of culture and connectivity. Different types of functional and knowledge work will require unique arrangements and, in turn, different outcomes will be expected. Considerations for virtual work can be seen in table 1 below.
# Table 1. High-level virtual work considerations

<table>
<thead>
<tr>
<th>Consideration</th>
<th>Underlying factors</th>
<th>Leading questions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Proximity</strong></td>
<td>Physical proximity</td>
<td>Does the work require physical proximity to the customer and stakeholders?</td>
</tr>
<tr>
<td></td>
<td>Work profile need</td>
<td>Is the nature of work such that it cannot be done virtually or needs access to physical equipment (for example, manufacturing, IT maintenance, tax, and regulatory filings)?</td>
</tr>
<tr>
<td><strong>Confidentiality requirements</strong></td>
<td>Confidentiality (PII/PHI)</td>
<td>Are there confidentiality- and IP-related concerns in performing this task from a remote location?</td>
</tr>
<tr>
<td></td>
<td>Security constraints</td>
<td>Are there data security issues when working from a virtual setup?</td>
</tr>
<tr>
<td><strong>Process complexity</strong></td>
<td>Multiple process or people handoffs or inputs</td>
<td>Does the work require coordination with multiple teams and systems for completion that cannot be managed using virtual collaboration?</td>
</tr>
<tr>
<td></td>
<td>Manual intervention</td>
<td>Is the work ad hoc or not standardized enough, or does it require significant manual intervention to enable seamless virtual delivery?</td>
</tr>
<tr>
<td></td>
<td>Ongoing learning constraints</td>
<td>Does the work require ongoing training that cannot be transferred remotely?</td>
</tr>
<tr>
<td><strong>Service levels</strong></td>
<td>Process performance or service levels (SL)</td>
<td>Does the work require adherence to critical SLs or affect key business performance metrics (for example, turnaround time)?</td>
</tr>
<tr>
<td><strong>Control and oversight</strong></td>
<td>Managerial input needed</td>
<td>Can the process outcome not be monitored well if the process is virtualized, due to loss of control?</td>
</tr>
<tr>
<td></td>
<td>Team size and span of control</td>
<td>Is the team too big to be managed remotely?</td>
</tr>
<tr>
<td><strong>Personal considerations</strong></td>
<td>People and personal considerations</td>
<td>Are there any regional or personnel implications (for example, geography, organization culture, team culture, personal constraints, or region-specific nuances) that hinder remote delivery?</td>
</tr>
<tr>
<td><strong>Potential risks</strong></td>
<td>Feasibility</td>
<td>Does the degree of electronic documentation versus paper, systems stability, availability of support, and need for sustained focus on controls create risks for this work being remote?</td>
</tr>
<tr>
<td></td>
<td>Complexity</td>
<td>Does collaboration with external entities, variable inputs and outputs, or numerous “back-and-forths” create risk?</td>
</tr>
<tr>
<td></td>
<td>Culture and community</td>
<td>Does the degree of virtual engagement affect how the organization builds and inculcates staff into its culture and values?</td>
</tr>
<tr>
<td></td>
<td>Physical adjacency</td>
<td>Does urgency add delivery risk for virtual work (for example, how quickly a response is required)?</td>
</tr>
</tbody>
</table>
The illustrative example in figure 2 below shows a selection of activities in the finance function plotted on the framework. Blue, italic text indicates opportunity for virtual delivery, with black, nonitalic being traditional, on-site (in-office) delivery. This example reflects an organization's operating model that is moving toward enterprise consolidation, automation, and virtual delivery for most of the function, but also shows the required balance, with some processes still requiring local, in-person delivery (for example, asset reconciliation) based on the nature of work.

Figure 2. Illustrative example (portion of the finance function)

<table>
<thead>
<tr>
<th>Nature of work</th>
<th>More complex</th>
<th>Less complex</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Task-and process-based automation</strong></td>
<td><strong>Human-centric</strong></td>
<td><strong>Human-centric</strong></td>
</tr>
<tr>
<td><strong>Asset management</strong></td>
<td>Placement of assets into service</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Asset reconciliation</td>
<td></td>
</tr>
<tr>
<td><strong>Accounts receivable</strong></td>
<td>Customer management</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Billing and collections (10%)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Bad debt and dispute management</td>
<td></td>
</tr>
<tr>
<td><strong>Accounts payable</strong></td>
<td>Requisitioning</td>
<td></td>
</tr>
<tr>
<td><strong>General ledger and controllership</strong></td>
<td>External reporting and financial statements</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Planning, budgeting, and forecasting</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Revenue reporting and analysis</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ad hoc management reporting</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Product pricing and analysis</td>
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Legend

- Traditional on-site (in-office) delivery
- Typical candidates for virtual or WFH delivery

Note: Processes may be split across segments based on degree of automation and consolidation.
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Figure 3. Illustrations of a single process area within Human Resources, Information Technology, and Procurement

Similar to Finance, applying the integrated framework to all enterprise functions can provide a holistic view of the enterprise and the distribution and delivery of work in the future.

### Human resources

<table>
<thead>
<tr>
<th>Nature of work</th>
<th>Transactional</th>
<th>Analytical</th>
</tr>
</thead>
<tbody>
<tr>
<td>Task- and process-based automation</td>
<td>Human-centric</td>
<td>Human-centric</td>
</tr>
<tr>
<td>Humans augmented with machines</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Sample talent acquisition activities

1. Job description development
2. Acquisition strategy
3. Candidate sourcing and recruitment
4. In-processing
5. Onboarding

### Information technology

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</table>

#### Sample application management activities

1. Requirements development
2. Design and build
3. Testing and quality assurance
4. Deployment
5. Maintenance and support

### Procurement

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#### Sample strategic sourcing activities

1. Determine supply requirements
2. Conduct spend and opportunity analysis
3. Create request for proposal
4. Analyze and negotiate supplier quotes
5. Award businesses and create contract
Designing the future for value and impact

Every enterprise is unique in how it operates, and a one-size-fits-all solution does not work. Operating model choices depend on the organization’s vision and overall business model. Both will drive how work is distributed and organized in the enterprise, meaning that shifts at the strategic level (for example, a business model shift from product innovation to operational efficiency) will flow down to the operating model elements, including how work is distributed across the enterprise. The level of shift an organization undertakes will depend on the organization’s current maturity, culture, and leadership, among other factors.

In addition to business model shifts, as organizations move from a decentralized and holding company–type model to an integrated model, more work is consolidated, integrated, standardized, and delivered at an enterprise level while leaving certain work at the local and business levels that is unique to those entities and must be delivered closer to the business for optimal benefit. For example, in Finance, some planning, budgeting, and forecasting may still need to be done at the business unit level rather than enterprisewide. With a shift toward a more integrated model, as seen in figure 4 below, organizations also closely integrate technologies and machines with humans not only to drive greater efficiencies, but also to enhance the human experience and engagement—as a result, work is concentrated more toward the bottom and two ends of the work delivery framework.

Figure 4. Enterprise function delivery model continuum

<table>
<thead>
<tr>
<th>Nature of work</th>
<th>Relationship to business</th>
<th>Local</th>
<th>Specific</th>
<th>Enterprise</th>
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</thead>
<tbody>
<tr>
<td>Transactional</td>
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</tbody>
</table>

Holding company model
Limited enterprise consolidation, business-unit-specific services, and mostly manual or human-centric processes

Balanced model
Mix of enterprise and business-unit services with emerging digital capabilities

Integrated model
Enterprise consolidation for all appropriate services and mature digital capabilities leveraged across transactional and strategic processes

Concentration of functional processes
Reimagining service delivery and operating models can reduce costs, increase business value, and enable organizations to do more with less. Investment in consolidation and intelligent automation complement one another and compound the benefits:

- **Consolidating, sharing, and standardizing work.** Consolidating and integrating work at the enterprise level can reduce redundancy among business units and promote standardization of certain processes and tools, which creates efficiency, cost savings, and opportunity for automation. These impacts are multiplied by enterprise-enabling capabilities shared among functions. The majority of companies achieve **up to 15% annual productivity savings** as a result of shared services consolidation.

  **Case in point:** For example, the US Department of Commerce (DOC) designed and implemented a multifunction, enterprise-wide shared services model encompassing its HR, FM, IT, and acquisition functional areas across all 12 bureaus and the Office of the Secretary. The transformation addressed work delivery by function, including business processes, core functional systems and enabling technologies, organizational design, and vendor management. The consolidation and process improvements resulted in enhanced service quality and delivery, increased service transparency and accountability, enhanced customer experience, and reduced cost. As an example, the volume of contract transactions processed increased by more than 25%, and the DOC achieved unprecedented requisition-to-order timeliness within a year.

- **Fully leveraging automation and AI technology.** The number of organizations implementing intelligent automation at scale has doubled over the past year, with organizations fully leveraging RPA (to reduce repetitive, manual work) and AI (for scaled, smarter solutions), helping generate increases in workforce capacity, cost reduction, and revenue, with shorter-than-expected payback periods. Executives have estimated intelligent automation will provide an **average cost reduction of 22% over the next three years**. Additionally, among leaders that were early adopters of AI technology, **35% of public sector and 31% of private sector leaders** said that freeing up workers to be more creative by automating tasks was one of the top benefits of AI that helped create more capacity in their organization.

  **Case in point:** A global life sciences organization embarked on a multiyear journey to improve efficiencies in delivering its finance operations worldwide in order to fuel growth and investments in other areas. It began by evaluating how and where work was distributed across the organization, then implemented a robust program to redistribute and realign work by establishing a network of shared delivery centers to consolidate more than 75% of operational finance work such as invoice-to-pay, order-to-cash, accounting and close, tax processing, as well as analytical decision support work including management reporting, planning, and analysis. The shared delivery model was enabled by an ERP consolidation with 95% of company revenues flowing through a single instance of an ERP platform. In addition, the organization implemented a holistic digital strategy that was integrated into every aspect of Finance including large-scale RPA (250+ automations), cognitive computing, and predictive analytics. The impact was more than 25% to 30% baseline cost savings—driven by simplification of the delivery model and digital technology—that is being reinvested in growth areas, and a superior customer and employee experience.

  **Case in point:** For example, a global manufacturer used robotics and intelligent automation (R&iA) to evolve its already leading shared services organization to achieve cost efficiencies across core financial operations. Thirty processes were automated and migrated to R&iA managed services operations, integrating with the automation center of excellence (COE) to manage the resulting human-machine workforce. The organization initially achieved greater than 40% cost savings and improved analytical insight into customer and supplier behavior. Automation synergies and improved capacity ultimately led to a tripling of the 40% business case, reducing cost per transaction by 30%.

- **Investing in transforming work with limited budget.** As budgets shrink and organizations are under pressure to do more with less, investment in transformation (including digital technology) can deliver significant value more quickly than many other investment options and, not only reduces cost, can increase business value. More than 50 percent of organizations report **payback periods of less than two years** for consolidation and intelligent automation.
What does the journey look like?

The length and complexity of the journey to the “new normal” depends on your organizational aspirations and leadership ambition for the new normal, where you are today, and where you need to be to achieve that ambition. One size does not fit all.

However, there are certain common, critical aspects to the journey:

• **Aligning leadership and stakeholders on a shared ambition** for the future state via facilitated sessions, translating it into a set of common goals (answer the “why change?” question) and strategic trade-offs required. This helps inform the level of shift and extent of reimagination that’s realistic.

• **Reimagining key elements of your operating model** by addressing fundamental questions we have discussed related to how work and services are delivered across the enterprise, in an integrated way.

• **Understanding the implications for your workforce**, such as the need for reimagining roles (new and old) and labor pools; going beyond reskilling to resilience; balancing virtualization efficiencies with well-being, culture-building, and innovation; and facilitating cross-functional collaboration and measuring performance by outcomes—all leading to a hyper-focus on the human experience.

• **Understanding the implications for your workplace** in light of more nontraditional delivery and staffing models that the reimaged future enables. These may include the need for fit-for-purpose dynamic (on-demand) space availability, leveraging a dynamic partner ecosystem, and workplace designs that are employee experience-centric.

• **Reevaluating your enabling capabilities** at a functional or enterprise level (for example, business performance management, governance, funding, business continuity, and culture) to determine readiness for the change, as well as volume of shift to shape the road map to the future. For example, a shift to a more integrated operating model for an enterprise function may take longer if it doesn’t have the right level of cultural maturity or established mechanisms for collaborative decision-making and governance. Identifying the current and desired maturity of such capabilities can help determine the right path and timing for the transformation.

These are pre-requisites for this kind of reimagination and transformation to be successful. Even for ERP and technology-oriented implementations, addressing these topics upfront can help avoid unnecessary delays and maximize value from those implementations.
Are you prepared to thrive in the new normal?

The COVID-19 pandemic fueled and accelerated the reimagination of work and operating models that was already in progress due to recent digital and market disruption. The focus now should be on adopting key resilient and adaptable practices to help thrive in the new normal and position the organization to react efficiently and effectively to future events, as well as market opportunities, with an agile, dynamic operating model and leading-practice capabilities.

In the past, many organizations have largely taken a reactive posture toward major market disruptors—in effect, being disrupted and being acted upon, rather than acting. The compounding effects of this are more risk, more uncertainty, and a rockier transition from each “normal” to the next. This crisis provides a unique opportunity to play offense versus defense, take a more proactive approach to leveraging advancements in technology and new ways of working, and seize the opportunity to begin a transformation journey that will put your organization ahead of the curve. The opportunities and competitive advantage will dissipate with time, and organizations that haven’t shifted toward resilient, adaptable operating models are at the mercy of the next crisis. Can you afford to wait?
The future is now: Reimagining operating models to thrive in the new normal

Contact us with any questions or to jump-start your journey towards resilience with Deloitte’s “Reimagine to thrive” lab.

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Endnotes

1. Based on the Deloitte research report, GBS and shared services organizations moving forward: From pandemic to thriving, 2020
5. Deloitte, Global Shared Services Survey, 2019
6. Deloitte, Automation with Intelligence, 2019