MANAGING THE CHANGE TO AUTOMATED TAX WORKPAPERS

A ROADMAP FOR SUCCESSFUL CHANGE MANAGEMENT

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Introduction

The benefits of paperless tax preparation are clear: Automating the organization and entry of tax documents is far more efficient than working by hand. Going paperless saves time and money, and allows administrators or junior staff members to do high-value activities that used to require experienced tax preparers. A paperless environment also frees up knowledge capital, enabling the senior team to focus on leading and growing the business.

It’s tempting to believe your firm can acquire a solution and the efficiencies will roll in. But successfully evolving the way your firm does business takes a managed approach. And to reap the full return on investment of a paperless environment, experience shows this effort is no less than a business transformation. Leading your firm through the transformation is a process, a change process, one that needs to be managed like any project that is critical to your firm’s success.

How do you effectively manage a change process? To equip your team to do this, SurePrep has partnered with the Center for Project Management (CPM), a proven thought leader in change management and project management. CPM’s methodological change management approach, coupled with SurePrep’s implementation solution process, delivers best known methods with an impressive success rate.

Whether you are a sole proprietor or a nationwide or global player, SurePrep and the Center for Project Management have an approach designed for your needs. This white paper outlines the Center for Project Management’s five-phase change management methodology and implementation tool kit by which your firm can plan, implement, and sustain the transition to a paperless environment.
The implementation project team manages to these milestones throughout the five-phase change management methodology.
A Methodology for Change

Phase 1: Analyze

Preparation is crucial to an effective implementation. The change process begins with due diligence during which you analyze your current state and get organized.

Identifying the Project Sponsor

Strong leadership is essential, and every project needs a single individual with a crisp vision and direction, known as the Project Sponsor. The Project Sponsor owns the budget and schedule and makes 80% of the decisions surrounding the project. Part of the role of Sponsor is to understand the other partners’ interests and issues, and represent those interests as a single point of contact to the project manager. After all, leadership means putting your people in a position to succeed, and the project manager can serve only one voice. Ultimately the Sponsor will need buy-in from the other partners, often a challenge to obtain but certainly necessary. We’ll get to that.

In an LLP executive decision making can be challenging because power is spread across the partnership. However, the Project Sponsor has the responsibility to represent the partners’ interests and ensure the transition works for all of them. Yes, it is true, being a leader also means effective politicking when necessary.

Creating the Project Charter

An essential milestone in the Analyze phase is clarifying management expectations. This begins when your firm creates a project charter for the paperless change process.

The project charter is a business plan. An investment is being made, and it requires the appropriate due diligence. Why is the firm committing time and money to make this transition happen? Why take the risk? How will the firm measure success?

Key elements to define in the charter include your objectives, high level scope, window of opportunity, risks, key stakeholders involved, critical success indicators, and anything else that is relevant. A project charter is the
document that captures this important information and is vital to a successful launch of this effort. At the Center for Project Management, we have found that the absence of a well-composed project charter is a top-three failure point of projects regardless of size, complexity, or budget. One SurePrep client says that a credible and defensible project charter has been essential in sustaining executive support at her organization.

A firm might frame its critical success indicators like this: Our firm will see this paperless transition as a success if,

- We will increase our capacity to process A% more returns by next season.
- We will standardize the process to the point where we have B% of compliance in the firm by the end of 3rd quarter.
- By the end of next tax season we will reduce tax preparation hours by C%, review hours by D%, and cycle time by E%.
- By implementing these new efficiencies we will save F dollars by the end of next fiscal year.
- By the end of 4th quarter we will reduce tax processing errors by G%.

**Analyze Phase Milestone:**

*Management expectations clarified - Addendum C provides an example*

Quantify and time-bound goals clearly, and then internalize them. When the time comes to explain to staff why the partners are leading them through this transition, time bounded, measurable goals will be the core of what is communicated to them. These are expectations that management is setting for the firm.

**Defining the Value Proposition**

Next, distill these critical success indicators into a value proposition. Ideally, partners will do this together so that everyone is on board. The value proposition becomes the core of the *elevator speech*—a one-minute talk that answers the question, “Why are we doing this?” When the time comes to communicate the paperless vision to staff, the elevator speech will be an effective tool for leadership to stay on message. A consistent message from leadership goes a long way to quieting the fear and uncertainty that comes
with any change. In addendum A we have provided an example you can use as a starting point. Remember, one voice is important in effectively managing change.

Leadership may have a general idea that going paperless will make the firm more efficient, but if the entire firm is going to commit to the change process for the long term, the whole team will need to be clear on why the firm is making this investment in change. Clarifying expectations, stating measurable goals, and distilling them into an elevator speech will motivate this commitment.

The team is the firm’s most precious asset, and the team is pressed, working hard, and often asked to accomplish great feats with limited resources. The team needs to understand how and what this new change means for the organization, and for them.

A clear project charter and value proposition will lead to two important results:

*Partner buy-in.* In a small or medium-sized firm it is essential to have 100% buy-in from all of the partners. A large firm will need buy-in from those partners with decision-making clout. Without this unity, the firm risks the following scenario:

In every firm there are some staff members who embrace change and technological innovation, some who may not be eager for it but are team players, and some who are very uncomfortable with it. If one partner has serious reservations about going paperless and makes that opinion generally known, then staff who find the new system uncomfortable will rally to that partner. This dynamic can lead to instability, failure of the implementation, and zero return on the investment. Certainly, pockets of resistance are expected, and the winning approach is to identify and proactively address concerns as early as possible. A compelling project charter and value proposition will equip leadership to manage this resistance.

*Communication with staff.* Similarly, when it comes time to prepare your staff for the transition, the project charter and value proposition contain the answers to the key question people will ask: Why are we doing this? Why is the question people naturally ask when faced with the effort of learning a new process. Your firm’s staff are proficient with the current system, and that feels good. In their first tax season with the new process, while they are still getting comfortable with the software, they may find that it initially takes them longer to prepare a return in the paperless workflow than doing it by hand. For some, this will create frustration. The power of status quo may show itself. “If I could do my job the old way, I’d be done by now, and I could go home.” Why should they put in more hours during the busy season? A critical tool in addressing this
discourse is business context. By revisiting the value to the business, the payoff for the staff, the future state vision—all of which is reflected in the charter—it is easier to get everyone back on track. Interweaving constant and consistent leader communication throughout a change effort strengthens the team and supports optimal efficiency. The project charter and value proposition will help you craft the communications for your staff both before and during implementation.

Analyzing Stakeholder Impact

Another critical principle of change management is to take into account the impacts of change on stakeholders. Winning hearts and minds is crucial in a successful change process. So during this Analyze phase of the change process, it is important to perform a stakeholder impact analysis.

By taking a close look at the impact of the initiative on key stakeholders, the Project Sponsor will discover vital inputs to the plan of action. For example, perhaps some of the partners are nearing retirement age. The paperless transition will have great ROI in the long term, but why should they invest the firm’s money now and make the effort to learn something new if they aren’t going to be working for the firm and reaping future benefits?

Or consider the impact on preparers: They will be using new software and processes, and they will have a learning curve. Initially, the new system may slow them down, so they need reasons to believe that they will quickly become proficient and do their work in less time than before.

In a paper-based workflow, for example, preparers spent time cross referencing amounts between workpapers. If the preparer replaces one of the cross-referenced pages with an updated copy, or if page numbers change due to newly inserted workpapers, then the cross references must be manually updated. With a paperless system, this cross referencing is automatically and dynamically updated. There’s no labor to re-reference or renumber the pages. These types of workflow efficiencies are the kind of information that will surface during the Analyze phase.

Identifying the Hardware and Software Your Firm Needs

Migrating to a paperless environment impacts software, hardware, workflow, and business operations. Accordingly, to achieve full ROI, it’s essential to analyze your current system and refine your workflow from the ground up. For example, the taxpayer gives your firm their source documents. In your current

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**Analyze Phase Milestone:**

*Stakeholder Needs Analyzed - Addendum D provides an example*
system, who handles those documents first? What do they do with them? By contrast, in the new paperless system, who will take those documents and scan them? When? How will the data get to the next person, and who will work with it?

To accomplish this important step, SurePrep’s implementation team will meet with your organization for a transition meeting. Together you’ll evaluate your current workflow with respect to 1040 and 1041 tax preparation. Those elements of your current process that will remain and those that will change will be identified. This analysis will assure that your firm acquires only the hardware and software you need. The meeting will conclude with a high level timeline for implementation.

**Phase 2: Organize**

**Collaborating with the Project Team**

At this point, the project team is formed. The project team includes:

- Project Sponsor
- Project manager
- Process champions
- Team members

The project manager owns the job of managing the project to completion. Paul Block at McCrory & McDowell says his firm has found that assigning a "point person" to manage the implementation is critical for its success.

For complex implementations, SurePrep and the Center for Project Management can deploy a professional project manager to fulfill this role.

The project team will meet with the SurePrep implementation specialist for a workflow meeting. The focus of this meeting is your firm’s workflow process. Based on your needs and your current process, SurePrep will recommend best practices for the products and services your firm has selected. Block says,

*We needed a flow chart to develop the process so that we could standardize our workflow and get everyone on the same page. We found it highly effective to have all the key stakeholders in the room to participate in building the workflow diagram.*
The SurePrep specialist will help you streamline the workflow to drive efficiency and improve quality. As the design of your paperless workflow emerges, impacts on stakeholders and business processes will be further clarified.

The SurePrep specialist will leave this meeting prepared to diagram your firm’s new paperless workflow. The new workflow diagram is an important tool in ensuring that everyone at the firm understands the new process.

Also at this point in the process, SurePrep customizes a training program for the features of the software solution tailored to your staff. SurePrep’s unique training system targets training where it’s needed. For example, reviewers don’t need to learn to use all of the features preparers will use. A targeted training approach minimizes feelings of being overwhelmed by new information and change.

**Building and Communicating the Vision**

With a clear picture of what the new system will look like and how it will benefit your firm, the project team is equipped to build and communicate a common vision throughout the firm.

*Partners.* Unified leadership is key to success of any endeavor. The Project Sponsor has been discussing the paperless vision with partners, but now is the time to be sure there is buy-in across leadership. In addition to the value the firm will recognize, also speak of benefits leadership will enjoy.

For instance, once the firm goes paperless, partners can expect increased profitability, and improved client service through faster turn time and higher quality. They will also benefit from a greater ability to recruit tech savvy talent who are interested in being a part of a progressive organization. Highlight benefits like these along with measurable success criteria for ROI (time, money, etc.).

Partners need context to feel plugged in and on board. It’s important that they understand how they will personally benefit from the new system, as well as the consequences of not getting on board with the firm’s initiative. Incentivizing the team is critical. For example, make success of the initiative a factor in the partner scorecard that effects their compensation. According to one SurePrep client,
You have to tie the compensations structure to what you are trying to do. For instance, we aligned partner compensation to using the plan. Entry level people will follow leadership, so the onus has to be on them. Performance reviews need to be tied to it stringently.

In some cases, the consequences for noncompliance may be an inability to remain part of the team. In certain environments, however, consequences of that kind are not feasible, so it will be essential to highlight the benefits of compliance for each partner.

Managers. Managers, as do the partners, need to be prepared to speak to the value and goals of the project. As discussed earlier, a useful tool is the elevator speech.

Staff. Your staff needs to hear from the Project Sponsor, and an all-hands meeting is a great way to begin. The Sponsor communicates how the vision benefits each of them, and rewards their support. For example, staff can access the system from home. Late nights away from home are a thing of the past! Work arrangements can be more flexible—if someone needs to leave early to care for a child, they can spend the rest of the day working remotely. In addition, reviewing documents will take less time because the software provides features to help reviewers drill down to the relevant information more quickly.

Even a simple system of rewards, such as a Starbucks gift card for compliance, can be motivating. Also convey the consequences for noncompliance and link consequences to the importance the firm places on the transition.

After the all-hands meeting, consistent reinforcing communications are essential to maintain visibility for the initiative. The elevator speech will be useful here, along with newsletter pieces, e-mails, and other communication channels common within your organization’s culture.

Creating a Structured Implementation Plan

By now the firm’s end-state goals are clear. It is time to lay out a structured implementation plan to accomplish the stated goals. For example, will you pilot the new workflow in the off-season? If so, who, when, how? What resources will you need? When and how will you train staff in the new workflow? Who will do each task along the way?

We can help.

SurePrep’s proven Implementation Solution Process is a best of class approach to managing your implementation.

See Addendum B for an overview.
Support plan. A structured plan of action for staff support during implementation is also critical. The project team will answer questions that include:

- What support will the core team provide to each level of staff to ensure that the change goes smoothly?
- Who will provide the support?
- How long will support be provided?
- What process will people follow to report concerns or problems?
- Who will handle these problem/concern reports?

For instance, a highly successful SurePrep client conducts a weekly half-hour meeting with preparers during tax season. In this meeting, the project manager addresses any problems that have cropped up. Provide opportunities for partners and managers to become familiar with the plan and ask for feedback. A comprehensive change management plan can be persuasive for skeptical partners because it indicates that the firm’s resources will be managed wisely.

Customizing the Solution to Meet Your Needs

As the project team formalizes the plan, they discover refinements to the paperless solution for the firm’s unique needs. SurePrep configures your software to support your new paperless workflow. Every firm has unique needs, and SurePrep’s implementation specialist collaborates with your project team to optimize your environment.

Phase 3: Implement

Executing the Plan

With planning complete, it’s time to move into the implementation phase of the project. Just as planning has been top-down, so execution is top-down. Ultimately, staff will follow the lead of their supervisors. If those to whom they report are committed to the transition, they will make the effort to follow the new workflow.
Communication continues to be key. The project manager continues to communicate the **vision**—why the change is happening—but now also communicates the **detailed plan**—what the new procedures are and what will be expected of each person. Everyone should receive a copy of the workflow diagram and understand where they fit. If staff understand what they are supposed to do and how the new system supports the goals of the firm, then they will persevere through the challenging time of learning new skills.

In the ongoing SurePrep implementation at a large client, the project team maintains a formal communication plan that lists every communication about the paperless solution for the entire year. The communication plan includes the purpose, audience, content, person responsible, and hard cost of each communication piece. Communications may include flyers, brochures, podcasts, articles, web site announcements, project blog, e-mails, and virtual and face-to-face presentations.

**Implementing the New Workflow**

Some organizations choose to pilot the paperless workflow before implementing it throughout the firm:

- A large firm might pilot the new workflow during tax season in three of its ten offices.
- A firm in a single office might pilot the workflow during the off-season. One champion and a group of staff would process a few returns in the October-to-December season. They would then refine the workflow so that the system is ready for the entire organization in January.

Once tax season begins, we recommend full implementation of an entire office at one time. Experience shows it is counterproductive for staff to prepare 20% of their returns using new processes and to prepare 80% using existing processes. This fractured approach can suggest to staff that the paperless solution is simply an experiment. Under the pressure of a busy tax season, staff may feel that the learning curve of the new process isn’t worthwhile. Because going paperless may initially slow productivity, staff may choose to process 95% of their returns in the old manner. With only 5% implementation, the paperless...
approach can appear to be unsuccessful, and this perception may lead to noncompliance. This roadblock can be avoided when 100% of returns are processed using the new paperless workflow.

During implementation, pushback is normal. Staff may think, “This doesn’t work. It’s taking me longer than the old way. I talked to someone at another firm, and they said it didn’t work for them. Why are we doing this?” CPM’s change management methodology includes tools for addressing pushback. First, it’s essential that all partners are committed to the vision and that non-supporters are actively managed. When a partner or manager learns of a staff member expressing pushback, the senior staff member should reinforce the firm’s messaging and, with empathy, pursue a deeper understanding of the concern. The senior person then revisits, with the staff member, the transition’s value to the firm and why it will make this staff member more successful in their job. Again, there should be reward systems in place for compliance and consequences for persistent noncompliance.

Training on the New Process

As the project team and SurePrep plan the new workflow, the customized and targeted training modules for each role are created.

Software training is automated so that your staff can complete it at their desk in their own time. Each staff member receives a personal training plan which includes the training modules they need to complete. The training is video-driven, and at the conclusion of each module the learner’s comprehension is graded. Exam scores are tracked and reported back to your firm, giving you visibility to staff performance. The video training is yours to keep so that you can train new staff as they join your firm or change roles. Your customized training solution is an important tool as you continue to manage the paperless change process at your firm.

Phase 4: Embrace

Sustaining Change

By the end of your first tax season with the new paperless solution, you’ll have your first taste of the expected ROI and the entire firm deserves congratulations. But this isn’t the end of the project or the change process. As the firm embraces the change to a paperless environment, leadership must focus everyone on gaining proficiency with the new system and sustaining visibility for the value it brings.
Staff will continue to develop their skills and discover the many benefits of a paperless environment. The firm’s leadership must provide ongoing encouragement and reinforce their expectation that staff will take ownership of the paperless workflow and make it better.

When a system is first introduced, continuous improvement is not the focus. But if leadership persists in managing the change in a methodological way, staff will come to own the system over time. The *mantra* will shift from “Don’t take that old thing away” to “I can’t imagine not doing it this way.”

**Phase 5: Embed**

**Embed Phase Milestones:**
- *Product and process becomes a way of doing business*
- *Continuous improvement implemented*
- *Staff take ownership*

**Paperless is the Way We Do Business**

A key indicator of organizational maturity and successful change management is when the new system is known as “the way we do business.”

At this phase of the change management process, leadership’s focus is on continuous improvement. As a key business partner in your success, SurePrep’s implementation and support team collaborates with your firm to identify opportunities for workflow and software refinements. By continually optimizing and improving both the technology and the workflow, your firm will meet and exceed the goals for change. SurePrep’s commitment to supporting your success is reflected in providing unlimited support to your organization.

Keep in mind, when new employees arrive or a staff member changes roles, they will need targeted training on the workflow elements for their role. Memory can fade during the off-season and a brief training on the paperless workflow is a great refresher. Block says,

> *SurePrep’s on-demand video-based training solution has proven very effective to enable our staff to re-engage in the workflow when they are needed.*

Ongoing communications and incentives for compliance are also important. For example, continually talk about the paperless benefits in the company newsletter and at staff meetings. Continue rewarding staff who embrace the transition. Anyone who has provided assistance deserves praise in front of their supervisor for demonstrating leadership in contributing to the firm’s goals.
Incentives, awards, and promotional efforts send the message that the transition still matters. Reinforce the message that leadership isn’t moving on and forgetting about the value of going paperless.

Some businesses have a management culture of management by magazine. Innovative leaders are always moving on to something new, and staff scramble to keep up. But while there’s value in being innovative, a good change management process keeps crucial projects like the paperless transition on track. It says, “We’ve made an investment, and we need to keep supporting it so it continues to be effective.” In that way, you’ll reap the value that compelled you to make the investment in the paperless solution in the first place.

To take a business from a paper-based process steeped in tradition, and move it to a paperless system, is nothing less than transformational. Anything that is this critical, strategic, and high value must be managed with strong leadership and continuous support.

If you would like further assistance with managing the implementation and change of going paperless, you can take advantage of SurePrep’s partnership with the Center for Project Management. If your firm will benefit from an expert in the art and science of change management and project management, our partnership provides that capability.

Logon and tune in to a podcast interview with Raj Kapur, Executive Vice President of the Center for Project Management, on successful change management in implementing paperless solutions at: http://www.cpatechnologyadvisor.com/tpp2go
SurePrep’s automated electronic workpaper solutions, advanced OCR tools, automatic tax return population functions, and onshore and offshore outsourcing options are used by nearly half of the top 100 accounting firms in the country. SurePrep’s products and services have been used in the preparation of nearly 700,000 tax returns. One of the keys to SurePrep’s success has been its continued enhancement of its products and services to meet the profession’s developing needs. SurePrep’s partnership with the Center reflects that core value.

The Center for Project Management provides innovative and practical solutions for meeting management challenges for the private, public sector, and individual practitioners. CPM’s methodology, training programs, and professional services are predicated on the idea that if it does not have strong usability, it is not of value to our customers. Our unique approach to providing strategic and practical solutions to complex business challenges has earned CPM an enduring reputation for thought leadership.

Our Mission: To optimize skills and core business processes necessary to produce maximum business value.

Our Philosophy: Projects are business investments and should be managed accordingly.

Founded in 1976, CPM serves the Fortune 500, small business community and public sector, with clientele spanning 24 countries across dozens of industries.

CPM engages holistically with a blend of professional services, training programs, project staffing, portfolio & project management tool implementation, and content licensing services. Our approach enables CPM to address cross-boundary initiatives, as well as, program and project management issues at every level—from the executive committee to the operations staff.
Addendum A - Sample Elevator Speech

It’s time for our firm to modernize by going paperless and we’ve reached out to a leading organization that is proven in this area that can help us. The initial assessment shows that by leveraging these technologies and implementing a paperless system we can achieve an entirely new level of efficiency, grow our client base with the same staff level, increase profitability, and create more flexibility for all of us.

In order for our firm to evolve to a new level of performance we all need to be a part of the change, and there’s a payoff for all of you in helping make this a reality. Our goals for this initiative are to:

- Reduce our tax preparation effort by X%
- Reduce our review effort by X%
- Reduce our processing error ratio by X%
- Reduce our cycle time by X%
- Have more time to focus on serving our clients
- And by gaining these efficiencies we are looking at an annual efficiency increase of X%

As we progress forward I will be sharing more details with you about the timeline, your part in the process, and some exciting incentives for helping to accomplish the firm’s goals!
A Roadmap for Successful Change Management

Addendum B: SurePrep Implementation Solution Process

Designed in collaboration with the Center for Project Management, the SurePrep Implementation Solution Process provides a methodological approach for defining, planning, managing and supporting your firm’s transformation to a paperless environment. The Center’s Implementation Solution Tool Kit enables your team to effectively and efficiently move through this process. Addendums C-F illustrates components of the implementation tool kit.

To ensure your firm achieves maximum value from your implementation, SurePrep and the Center for Project Management offer a variety of implementation solution service packages designed to fit your needs, effectively manage the change, and accelerate capturing your return on investment.

Call SurePrep and go paperless. 800-805-8582
Addendum C: Tool Kit Screen - Critical Success Factors

Project Description

7. What are the critical success indicators for this project and what metrics will you use to measure these success indicators?

<table>
<thead>
<tr>
<th>Critical Success Indicators</th>
<th>How Much &amp; When?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase our capacity to process returns</td>
<td>25% by next season</td>
</tr>
<tr>
<td>Achieve compliance of the paperless workflow as the new firm standard</td>
<td>100% by end of 3rd QTR</td>
</tr>
<tr>
<td>Reduce tax preparation hours</td>
<td>20% by next season</td>
</tr>
<tr>
<td>Reduce return errors</td>
<td>75% by end of 2nd QTR</td>
</tr>
<tr>
<td>Reduce review hours</td>
<td>33% by next season</td>
</tr>
<tr>
<td>Reduce cycle time</td>
<td>25% by next season</td>
</tr>
<tr>
<td>Increase firm profitability</td>
<td>15% by end of fiscal year</td>
</tr>
</tbody>
</table>
Addendum D: Tool Kit Screen - Stakeholder Analysis

Stakeholder Analysis

Instructions: Identify all of the stakeholders in this project. Define their interest, determine category areas, support level, and the attribute(s) affected; and provide a description of the impact to the project.

<table>
<thead>
<tr>
<th>Stakeholder</th>
<th>Support</th>
<th>Interest</th>
<th>Influence</th>
<th>What is it that makes them a stakeholder?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsor</td>
<td>Champion</td>
<td>High</td>
<td>High</td>
<td>He/she owns the budget and schedule</td>
</tr>
<tr>
<td>Project Manager</td>
<td>Neutral</td>
<td>Low</td>
<td>Medium</td>
<td>Responsible for managing the implementation and the project team</td>
</tr>
<tr>
<td>Champion</td>
<td>Neutral</td>
<td>Low</td>
<td>Medium</td>
<td>Accountable for the success of their piece, or pieces, of the implementation process</td>
</tr>
<tr>
<td>Project Team Member</td>
<td>Nemesis</td>
<td>High</td>
<td>High</td>
<td>For tasks on the implementation project plan assigned to them by the project manager</td>
</tr>
</tbody>
</table>
Addendum E: Tool Kit Screen - Project Command Chart
Addendum F: Tool Kit Screen - Monitoring Project Vital Signs

Monitoring Vital Signs

<table>
<thead>
<tr>
<th>Vital Sign</th>
<th>Variance</th>
<th>Value</th>
<th>Your Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Schedule slippage</td>
<td>&lt;10%</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>10% to 20%</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>&gt;20%</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>2. Milestone Hit Rate (gap)</td>
<td>&lt;10%</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>10% to 20%</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>&gt;20%</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>3. Deliverable Hit Rate (gap)</td>
<td>&lt;10%</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>10% to 20%</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>&gt;20%</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>4. Issues</td>
<td>No Issues</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Issues &lt; Del.</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Issues &gt; Del.</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>5. Issue Resolution</td>
<td>Within 3 days</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Within 7 days</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unresolved</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>6. Effort-to-Date vs. Estimated Effort-to-Date (higher)</td>
<td>&lt;10%</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>10% to 20%</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>&gt;20%</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>7. Actual Resources vs. Planned Resources (shortage)</td>
<td>&lt;10%</td>
<td>0</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>10% to 15%</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>&gt;15%</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>11</td>
</tr>
</tbody>
</table>