

THE CLIENT'S NAME

CONSULTING SERVICES PROJECT RECOMMENDATIONS

ORGANIZATION

	Estimated	
	Man days	3-Year Return
Develop a complete personnel program to include formal written policies and procedures		
Develop and/or update employee handbook		
Develop a complete and documented salary administration program to include formal written review and evaluation forms and procedures		
Implement management accountabilities for executive group, department heads, and supervisors		
Establish formal job descriptions, performance reviews, and pay for performance system to foster sales and profit growth		
Clearly define job descriptions/responsibility for owners, staff/ and managers		
Develop and publish a formal organizational structure outlining management structure, each functional area of the business and the chain of command		
Define levels of responsibility		
Design and implement an incentive program basing compensation on profit earned to reward good employees and key people		
Train staff in all management reporting.		
Train owners/managers as financial managers		
Improve communication within the company and formalize the process of exchanging ideas		
Create appropriate departments and organizational charting by function		
Create a strong middle management team		
Work with owner on time management, goal setting, strategic planning and business development		
Develop training for key people, management and owners		
Establish overall procedures for delegation without impacting efficiencies.		
Develop succession plan for owner		

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	Estimated	
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Provide counsel to owners to resolve differences between partners		
Define future corporate ownership		
Define the role of a general manager		
Create an office organization, improve time management of office staff and define staff requirements		
Develop master plan to assure maximum computer and personnel utilization		
Train key personnel on newly installed systems		
Develop sales and accountability plan		
Develop customer service sales and accountability		
Establish sales personnel requirements		
Improve communication between office and field		
Institute an improved performance compensation plan for sales people		
Set goals, targets, objectives & appropriate measurements for salespeople		
Develop effective sales management function		
Develop distribution strategy		
Review and restructure production management structure as required		
Reorganize management team		
Define specific middle management structure and authority delegation		
Establish management staffing and Organization guidelines		
Establish required performance for each department		
Develop a realistic growth plan for the company's management structure		
Set performance standards based on budgetary requirements		
Develop effective and fully accountable outside sales function		
Develop and establish goals and objectives to ensure an effective and efficient re-alignment of the organization structure and employee responsibilities		

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OPERATIONS

	Estimated	
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Improve paper flow in office - eliminate duplication of effort, reduce unnecessary activity		
Simplify paper flow, prioritize record retention, and create checklists to ensure regulatory compliance		
Establish existing product lines by account, by margin, by sales territory		
Improve front line supervision in manufacturing plant		
Review existing work force pool		
Re-staff operations		
Develop accountability for key production people		
Establish manpower planning system		
Establish turnover, open to buy, stock utilization, and margin requirements by department		
Improve product training		
Implement manning chart for facilities and manpower needs current and future		
Upgrade order entry process to improve productivity		
Automate accounting and job costing to ensure accurate and timely reporting		
Establish manpower loading and scheduling guidelines		
Prepare bank and bonding company presentation and assist owners in securing appropriate credit line and bonding		
Negotiate and manage realistic and achievable payout agreements with vendors, banks and IRS.		
Accountant evaluation and selection		
Improve asset utilization, i.e.: cash, A/R, inventory and equipment		
Establish guidelines for distribution and delivery routes		
Improve appearance of stores and employee areas		

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	Estimated	
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Establish merchandising and promotion plan by store		
Determine proper margins and selling prices for both retail and wholesale goods		
Utilize information to establish required labor rates and appropriate markup on each product		
Develop effective techniques and procedures for outside sales people		
Develop and establish information flow and systems involved in production and develop and implement these management processes		
Develop and establish current production process		
Improve preparation procedures and job planning for crews and equipment		
Develop warehouse procedures		
Develop an accurate and controlled purchase order system to ensure adequate quantities in stock while minimizing inventory levels (ABC) 80% vs. 20%		
Develop plan to liquidate obsolete inventory		
Increase security		
Train owners in effective techniques of people management		
Establish standards of performance for each position and department		
Establish strategy to balance sales and production levels		
Strengthen owner's control over people, policies & operations		
Improve corporate planning		
Implement methodology and process to improve input, thru put, and output from customer order to ship and collect		
Implement sales and profit quotas for sales people and design strategies to achieve them		
Set up necessary administrative procedures to control and monitor the sales effort		
Determine volume requirements		

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	Estimated	
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Develop effective advertising and use of brochures		
Create a telemarketing program for appointments, mailings_& follow-ups		
Establish an optimal client mix strategy		
Develop point-of-sale and suggestive selling programs		
Establish systems to monitor effectiveness of various media		
Focus on value added products		
Improve closing ratios		
Enhance customer service procedures		
Diversify products and services		
Review locations for continuation		
Execute territory analysis to identify problems and opportunities for salespeople		
Establish labor rates and appropriate mark-up on each product		
Improve gross margins by implementing predetermined profit and penetrated pricing strategy		
Improve security in all areas of operations		
Establish controls at all locations		
Create and implement strategy to reduce direct costs and improve profitability significantly		
Develop production standards for jobs		
Develop a formal business plan for 1-3 years		
Develop a marketing plan and sales budget for coming year by identifying target markets, promotion & pricing strategies		
Develop sales information reports		
Establish reports: Production and backlog (scheduling to use maximum capacity)		
Establish report: Labor efficiency analysis (actual vs. standard)		

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	Estimated	
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Establish report: Production efficiency analysis (actual vs. scheduled production)		
Develop scrap, seconds and waste analysis		
Establish report: Sales and profitability per square foot		
Establish a cyclical inventory system (may require separate CSO)		
Establish security and control systems		
Establish report: Gap analysis		
Establish report: Distribution cost summaries		
Establish report: Food contribution margin by menu item		
Establish report: Beverage contribution margin by menu item		
Establish report: Unit food cost as a percentage of sales		
Establish report: Unit beverage cost as a percent of sales		
Establish a pricing structure to target profit		
Establish report: Register sales readings on a time interval basis		
Establish report: Employee schedules (based on register sales readings)		
Establish report: Standard menu items and sales categories		
Establish report: True operating cost per mile		
Establish report: Equipment usage percentage analysis		
Recommend rates to reach target profits		
Establish methodology for estimates and bids to reach target profits		

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CONSULTING SERVICES PROJECT RECOMMENDATIONS

REPORTING SYSTEMS: OPERATIONAL

	Estimated	
	Man days	3-Year Return
Complete formal business valuation report for owners for potentially selling the business		
Create standards for effective utilization of strategic resources		
Design and install order entry, closed-loop job control systems and procedures		
Review existing job costing and control methods to ensure all costs are applied accurately including overhead and profit - set standards at 90% performance for (5) M's		
Determine Specifications for MIS system's to meet the management and control requirements of the business		
Develop formal business plan with short and long term objectives 90 days to 12 months		
Establish routine management reporting to ensure accountability		
Establish a specific business plan, detailing all steps and responsibilities for obtaining corporate goals		
Review and revise distribution polices and procedures in keeping with operating plan		
Monitor satisfaction with customer service		
Track customer preferences to evaluate ordering and stocking decisions		
Establish sales objectives based on required profit levels		
Implement cost accounting principles and production standards by department		
Develop overhead application rates for jobs and departments		
Develop overhead application rates for positions and departments		
Create an accurate backlog report		
Create manufacturing procedures training manual		
Create reporting procedures for the tracking and measurement of material usage by job		

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	Estimated	
	Man days	3-Year Return
Provide management systems for central management of objectives and sales, expenses and profits from standards of performance by branch or other operations		
Establish reporting on costs of raw materials, trucking, carts, and manufacturing at different volume levels		
Strengthen production control, standards and variance analysis		
Incorporate use of monitoring system to track performance		
Initiate formal closed loop job cost system		
Initiate formal closed loop product cost system		
Establish formal closed loop job/product costing and estimating system utilizing pre-determined profit methodology - set 90% standards		
Institute accurate inventory measurement and control system		
Develop inventory plan to increase turns, reduce slow-moving and obsolete merchandise and measure inventory investment		
Develop a purchasing and inventory management plan, policy & procedures		
Develop an inventory plan with minimum order points		
Formalize material control procedures both in the office and on job sites		
Establish open to buy inventory process		
REPORTING SYSTEMS: FINANCIAL		
Establish costing and control methods to ensure all costs are applied accurately including overhead and profit to each customer		
Implement job costing, pricing policies, and profitability standards		
Generate accurate monthly P&Ls and balance sheets		
Generate accurate P&L's by department by product mix		
Implement financial management systems to include accounting systems, departmentalized profit and loss reporting, budget and operating plans, variance analysis and key indicator reporting methods including weekly/daily		

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	Estimated	
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flash reports, monthly financials, overhead and profit allocation, variances vs. budgets, and profit analysis		
Establish "predetermined" profit as first item of expense		
Review existing financial system to ensure all costs are applied accurately including overhead and profit		
Set predetermined profit structure with burden and overhead rates		
Develop chart of accounts		
Create monthly and annual budgets and operating plan, profit plan, and variance analysis by department or business segment		
Implement predetermined profit into long term and short-term business goals		
Generate weekly flash reports		
Departmentalize all financials into separate cost and profit centers including proper overhead allocation.		
Implement sound credit and collection policies and procedures		
Develop cash management system to include short and long-term working cash forecasts, cash requirements, sales and receipts control, fixed asset requirements, cash position, and credit collection procedures and management of newly generated profit		
Establish basic double-entry bookkeeping and accounting system		
Develop internal financial information systems to produce accurate monthly operating statements		
Generate monthly pre-determined profit analysis to use as both financial management and sales tool		
Create a budget system complete with pre-determined profit projections and variance analysis		
Review financial information for management reporting rather than accounting reporting		
Create pricing system based on actual costs with the objective of increasing margins		

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	Estimated	
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Establish first tier profit points ana1ysis to utilize marginal pricing, profit planning, and bid to award management		
Determine proper margins by product category and mix		
Establish penetrated profit for pricing strategy		
Develop system to establish first tier profit points by product, by department, by customer, as applicable		
Measure profitability by product mix to focus on growth in the most profitable products		
Measure profitability by category to focus on high margin		
Establish procedures to monitor and control sales activities and results		
Set job/production standards and performance/productivity requirements for labor, materials, and time		
Determine profit objective, allocation of overhead to jobs, production standards, and overall job management procedures		
Identify accurate product costs		
Establish cost benefit ana1ysis for all purchases and expenditures		
Develop a financial strategic plan for future growth		
Establish accounting processes and financial processes to implement a two-tier profit system		
Establish first tier profit measurement by product mix or service		
Prepare working cash forecast system for eight week and twelve month periods		
Analyze the final cash flows, identify cash needs and resources, and create the required business strategy to maximize cash utilization and prevent cash shortages		
Establish daily flash reports		
Establish double entry accounting system		
Develop and implement budgeting system and reports		

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	Estimated	
	Man days	3-Year Return
Implement costing, pricing policies, and profitability standards		
Formalize all financial policies and procedures and install appropriate controls and reporting		
Implement cost accounting procedures by department		

Senior Management and Ownership Issues

	Estimated	
	Man days	3-Year Return
Complete formal business valuation report for owners for potentially selling the business		

Sales & Marketing

	Estimated	
	Man days	3-Year Return

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