STATE OF WASHINGTON

September 20, 2017

The Honorable Pat McCarthy
Washington State Auditor
P.O. Box 40021
Olympia, WA 98504-0021

Dear Auditor McCarthy:

Thank you for the opportunity to review and respond to the State Auditor's Office (SAO) performance audit report on IT services provided by Washington Technology Solutions (WaTech). We worked with the Office of Financial Management to provide this response.

In 2015, the Legislature expanded the Consolidated Technology Services agency — commonly known as Washington Technology Solutions — to establish a central IT organization that enables public agencies to improve services for the people of Washington through technology. Our more than 300 customers include state agencies and county, city and tribal governments, as well as nonprofits.

The Legislature created WaTech to include two separate, but related responsibilities:

1. WaTech Operations maintains the state's core technology infrastructure, including the central network, data center and enterprise applications.

2. The Office of the Chief Information Officer (OCIO) sets the strategic direction for information technology for state government. The OCIO also houses the State Office of CyberSecurity and the Office of Privacy and Data Protection.

It is our understanding that this performance audit focuses only on WaTech Operations.

WaTech Operations is a young organization (less than 13 months old at the start of the audit period) that was created, in part, to address the very issues raised by this audit: longstanding customer service and financial issues associated with the historical IT structure. This agency has been highly focused from the beginning on finding new and innovative ways to meet state technology needs, while at the same time enabling its customers to transition from outdated systems and processes. We recognize there is always room for improvement, and we welcome the many recommendations to continue the efforts started two years ago with the creation of the agency.

We would like to thank the Auditor for affirming that WaTech's actions to address financial and customer service issues are on the right track. We appreciate that seven of your eight recommendations affirm actions already in place. We further agree with your characterizations that some of those existing actions should be "continued" or "strengthened."

However, we are concerned with how the opening page of the report could be interpreted. We believe additional context would provide a more complete synopsis for the report that follows.

The opening page states:

1. "Most of the agencies interviewed for this performance report say WaTech's services don't meet their needs."

2. "…these agencies said it does not incorporate customer input into the services."

3. "Agencies also took issue with WaTech's pricing saying its rates are not transparent or competitive."

While we recognize this is important feedback for us, it may or may not accurately reflect the opinions of other agencies throughout the state. The SAO notes on page 10 that auditors talked to 13 agencies overall and fully interviewed nine of them (roughly four percent of the 300 public organizations WaTech serves). Additionally, it conflicts with the feedback WaTech has received from its customers:

- During the first six months of 2017, WaTech received direct responses from over 14,000 customers served by its help desk. Ninety-eight percent of the responses were positive.

- In addition, while our customers shared many ways we can improve our services for them in our customer survey, 61 percent gave WaTech A or B grades when answering the question, "WaTech offers technology that works and is reliable." We consider 61 percent at this level low and are working to improve this number. However, 61 percent does not support the statement that most agencies report that WaTech services do not meet their needs.

We appreciate that, later in the report, the SAO provides multiple examples of where our services do meet customer needs, illustrate and detail the processes by which we incorporate customer input, and demonstrate multiple examples of competitive services and transparent rates.

All of our customers and their satisfaction are vital to our mission. We have attached a robust action plan that we believe demonstrates our commitment toward continual improvement.

We also would like to address a few other points made in the report.

Transparency

As your audit report points out on page 15, WaTech's own research confirms that some of our customers feel like there is a lack of transparency in the rates they pay for our services. We believe customers should have a clear view of how costs are calculated and a clear picture of what services are included for a particular rate or allocation they pay, and we are committed to improving in this regard.

Customer input

The performance audit report says some customers report WaTech does not incorporate customer input into the services. The primary example cited repeatedly in the report refers to a vulnerability-scanning tool that was replaced, based on input from customers, in early 2015. The audit states the service was "replaced without soliciting any comments or feedback" from customers. That statement is inaccurate. While we understand some customers may have felt this way, the service was replaced in response to feedback from several state agencies. In addition, it should be noted the scanning tool was actually purchased and put in place prior to WaTech's creation.

WaTech firmly believes that understanding what customers value and gaining their input is vital. We will be incorporating customer feedback from existing forums into a plan of action by November 2017.

Fiscal responsibility

While it is accurate that several of WaTech's business centers have not been able to fully cover costs, the agency has made significant strides toward balancing its budget. As the report notes on page 9, the actual revenue/expenditure imbalance in Fiscal Year 2016 was approximately $9.9 million. In early FY 2017, WaTech's internal forecasts indicated it would have an approximately $13.1 million revenue/ expenditure imbalance for FY 2017. Due to many belt-tightening exercises and tough decisions, WaTech closed FY 2017 with a positive variance of approximately $500,000.

It is worth noting that most of the agency's overall shortfall stems from two legacy issues:

1. WaTech is housed in a $300 million building purchased by the state in 2009. The facility was designed to partially recoup costs by offering data hosting services that have since been eclipsed by new technology. However, WaTech remains responsible for establishing rates that are sufficient to pay for the entire cost of the building with the exception of the State Data Center debt service funded by an allocation.

2. WaTech is required to operate a costly and obsolete mainframe computer that runs the Agency Financial Reporting System. WaTech will not be able to stop using the equipment until every state agency has stopped using the mainframe.

Since WaTech's formation two years ago, significant organizational change and growth have occurred. We have already made progress in addressing the issues identified in the performance audit, and we are committed to continual improvement. We hope our customer agencies' responses from 2015 no longer reflect our current operations. We act on customer feedback, and we also are working toward greater transparency and ensuring clarity in billing and our costs of doing business. We are tracking our performance in these areas, among others, through the WaTech Dashboard, which is produced quarterly by our Office of Performance and Accountability.

We have attached our response and steps to address each recommendation.

Sincerely,

Michael Cockrill
Director and State Chief Information Officer
Washington Technology Solutions

David Schumacher
Director
Office of Financial Management

cc: David Postman, Chief of Staff, Office of the Governor
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        Drew Shirk, Executive Director of Legislative Affairs, Office of the Governor
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        Tammy Firkins, Performance Audit Liaison, Results Washington, Office of the Governor
        Wendi Gunther, Chief Financial Officer, Washington Technology Solutions

This coordinated management response to the State Auditor's Office (SAO) performance audit report received on August 29 is provided by the Office of Financial Management and Washington Technology Solutions (WaTech).

SAO PERFORMANCE AUDIT OBJECTIVES:

The SAO designed the audit to answer:

1. How well does WaTech provide IT services to customers?

2. How well does WaTech serve customers in providing price transparency?

3. Is WaTech monitoring costs for IT services and identifying strategies for balancing costs with quality?

SAO Findings:

1. Customers do not believe WaTech consistently uses established venues to gather feedback.

2. Some WaTech services do not meet customer needs.

3. State agencies do not have sufficient information about their IT expenditures to be able to make informed management decisions about maintaining or purchasing new services.

4. Customers do not have easy access to billing information to confirm services charges.

5. Some WaTech services are not recovering their costs.

6. WaTech could not demonstrate it is offering all services at competitive prices.

7. Some WaTech services are not meeting requirements to address agency need, be self-sustaining and be competitively priced.

SAO Recommendation 1: Work with customer agencies to determine how best to gather comments and feedback when implementing IT services.

SAO Recommendation 2: Strengthen existing processes to ensure customer comment and feedback is considered as the agency develops, purchases and provides IT services. If customer suggestions are not incorporated, communicate the reasons why.

STATE RESPONSE FOR RECOMMENDATION 1 AND 2: Customer satisfaction has been a primary goal of WaTech since its creation in 2015. One of the reasons the agency was formed was to "…be accountable to our customers for the efficient and effective delivery of critical business services." This is why one of the first activities WaTech undertook early in its existence was to complete a comprehensive Customer Survey by an outside consultant with 62 of our small, medium, and large customers.

It is also why a focus on customers is one of the [three core pillars](#) of the agency:

❖ **Pillar 1: Transform Our Customers' Experience**
   o Supply the technical foundation that enables agencies to focus on their highest value
   o Become the supplier of choice for state agencies
   o Be intentional with customer relationships

❖ **Pillar 2: Change the Way We Work Together**
   o Enhance our working experience
   o Build a new identity for Washington's central IT organization
   o Build a diverse workforce of the future

❖ **Pillar 3: Execute with Excellence**
   o Increase accountability and trust with stakeholders
   o Simplify; increase reliability and resilience
   o Continuous improvement is paramount

WaTech gathers comments and feedback from customers from a wide variety of sources to inform the development, purchase and provision of our services. Some of these sources are enterprise in nature and some are related to specific parts of [the WaTech Service Catalog](#). Examples include:

- *[The WaTech Executive Board:](#)* The board was created soon after WaTech was formed. The intent of this body is to give WaTech customers both visibility and direct input into the business priorities of their central IT organization. The Board also provides oversight and a system of checks and balances between WaTech and its customers. The goal is to foster a true partnership between WaTech Operations and the customers it serves. Membership includes OFM; Governor's Office; the departments of Licensing, Social and Health Services, Transportation, and Labor and Industries; Washington courts; Legislative Service Center; and the Association of County and City Information Systems.

- *[The WaTech Advisory Council:](#)* The WAC participates in developing the information technology priorities for the Washington Technology Solutions agency. The committee:

   o Provides strategic leadership for statewide IT by aligning customer agency IT strategic objectives and activities with enterprise strategic objectives and processes.

   o Recommends priorities for WaTech initiatives/services.

   o Supports strategic initiatives by representing customer agencies' perspectives, providing resources when needed, championing the outcome and advocating for success.

   o Ensures open communication.

- *[CIO Forum:](#)* The CIO Forum meets monthly and draws chief information officers and deputy CIOs from Washington state agencies, state boards and the higher education community. This forum is primarily an information sharing opportunity and a venue for WaTech to communicate in person with the state CIOs about information technology policy changes, legislative activities, fiscal matters, reporting requirements, and updates about publications and awards related to the state IT community.

- *WaTech quarterly customer meetings:* These meetings provide a forum for customers to discuss particular services. Agenda items are driven by customer feedback and service focus areas. The purpose of these meetings is to inform, collaborate and collect feedback on current and future strategic initiatives, as well as review performance effectiveness of services. Recent topics include: WaTech security allocation, secure Access Washington, telephony, WaTech's change management process, open data vs. security, and WaTech's new systems status notification site (support.watech.wa.gov).

- *Technology Services Board:* The TSB acts as an advisory board to the Office of the state Chief Information Officer. It provides strategic advice and guidance in carrying out the Chief Information Officer's (CIO) responsibilities in providing strategic vision and oversight of technology in Washington state government. The TSB focuses primarily on IT strategic vision and planning, enterprise architecture, policy and standards, and major project oversight. Members include legislators, business leaders, agency directors and a union representative.

- *WaTech customer account managers:* WaTech formed a customer relations team focused on ensuring that agency partners receive the highest level of service possible. The customer relations team includes four dedicated customer account managers (CAMs) who establish and maintain customer relationships while working to ensure a high level of satisfaction with WaTech products and services. CAMs serve as a primary point of contact for WaTech customers, ensuring the agency is responsive to customers' needs. The customer relations team manages interactions with WaTech customers to ensure their business needs are clearly understood. The team helps customers navigate the various WaTech service offerings, and assists them in determining whether their business needs can be met by WaTech. They also provide feedback and recommendations to WaTech managers regarding improvements in the pricing and delivery of quality products and services. Each CAM is assigned a group of customers to manage.

- *WaTech technical service groups:* WaTech also has several customer groups that exist at the service level to inform and guide specific technologies. As an example, WaTech communication services (email, Exchange, Skype, Secure Email, Mobile Device Management, etc.) utilizes and is guided by user groups such as:

  - Exchange Technical Administrators Group
  - Forest Resource Group
  - Forest Application Development Group
  - Discovery Accelerator Users Group

- *WaTech service symposiums:* The purpose of WaTech service symposiums is to create a collaborative space for WaTech and customer agencies to build enterprise solutions together. As an example, the most recent symposium focused on the "cloud highway" implementation strategy. This symposium was an opportunity for agencies to engage in conversation with each other and WaTech centered on the proposed shared state cloud highway. Meetings that are part of the symposium can focus on technical aspects of the highway, including but not limited to why paths were chosen, hardware, redundancy and future growth. Further conversations can revolve around the finances and how the highway will be maintained. We are working to create a true co-op service where each agency is involved in some way, from technical to financial. The goal is for agencies to be involved, have a say, and be part of something bigger. This

symposium received positive feedback from participating customers which prompted the scheduling of another symposium.

- *WaTech Lean project customer involvement:* A core tenant of WaTech's Lean program is to ensure customers are part of any formal Lean project that relates to WaTech products and services. As an example, the recent IT Decision Package Review Process Lean Project completed by the Office of the Chief Information Officer included representatives from the Department of Health, Department of Labor and Industries, and OFM on the project team.

- *Customer survey action plan customer involvement:* Early in the process of creating an approach to address customer survey results, WaTech identified that customer involvement was vital. As a result, before moving forward with any action item, it is our practice to contact the state CIO community to ask for volunteers to work on the action item with the WaTech team. Members of the CIO community can choose which action items they have interest in helping with.

While robust, WaTech is aware some of the existing feedback mechanisms and processes need enhancement and welcome the insight and recommendations outlined in this audit.

Action Steps and Time Frame

➢ During each customer interaction, make it a practice to ask agency customers for feedback and comments related to implementing IT services. *By October 2017.*

➢ Train employees to strengthen documentation of feedback collected during customer interactions to include action plans and responses and strategy of how that feedback was considered. *By December 2017.*

➢ Follow up work sessions, symposiums and trainings with a document to participants that asks for explicit suggestions and comments that will be reviewed and responded to by the organizer of those events and activities. *By October 2017.*

➢ Enhance existing ticket transaction customer surveys to allow the customer further feedback mechanisms when they rate their service experience. *By October 2017.*

➢ Review the internal process of addressing customer suggestions for improvement (captured from ticket transaction customer surveys) to ensure managers are responding to the suggestions. *By January 2018.*

➢ Complete the next annual customer survey. *By April 2018.*

➢ Create a process to collaborate and validate with customers regarding service strategies to collect feedback and have symposiums so agencies can hear each other's feedback. *By March 2018*

SAO Recommendation 3: Ensure the cost components that make up service rates are readily available to customers.

STATE RESPONSE: WaTech continues to make strides to ensure cost components that make up service rates are readily available to customers.

WaTech customers are charged for WaTech services either through an allocation or a fee-for-service. Cost components of WaTech allocations can be found in the state's Agency Financial Reporting System (AFRS) and the Central Service Billing Model. Cost components for WaTech fee-for-services can also be found in AFRS (which is also viewable in the Apptio system) along with spreadsheets maintained by WaTech service areas. WaTech finance staff are always available to share cost component information with customers when they have questions.

To help customers understand financial information, WaTech created a "Billing Information" page in the Customer Resources section of WaTech's Internet site. From this page, customers have access to a wide variety of WaTech financial resources:

- WaTech eStatement tool for summary level invoices and other available invoices.

- The Technology Business and Billing Management Apptio tool to view and export summary or detail level billing reports for any WaTech billing (including allocations at the summary level). A customer instructional training guide was also created.

- The billing notification page that contains the historical archives for customer billing notifications.

- Enterprise Output Solutions tool to print fee-for-service summary and detail level reports from the Fee-for-Service Billing System.

- The customer feedback based billing improvements page was created to provide more information on how allocations come into existence, what services are provided within existing allocations, and how customers can fully utilize the allocation. This page was the result of a customer survey and feedback provided to WaTech billing staff.

- Introduction to WaTech allocation page and PDF, which contains detailed information on WaTech allocations and the allocation process:
    - The Allocation Process
    - Customer Base, Methodology & Invoicing Structure
    - Do Agencies Receive Funding to Pay Allocation Charges?
    - Implementation Timeline of WaTech Allocations
    - Allocation Customers & Services
    - Enterprise System Rates Allocation
    - Security Gateway Allocation
    - State Data Center Allocation
    - Location Based Services Allocation (GIS/WAMAS)
    - OCIO Allocation
    - Office of Cybersecurity (OCS) Allocation

Based on customer survey feedback and to answer additional questions from customers, WaTech also created a communication piece that contained more detailed information about the WaTech security allocation services. This piece was presented and emailed to the WaTech Advisory Council in July 2017 and customers at the WaTech Quarterly Customer Meeting in August 2017 (note: due to the nature of the content, security concerns prohibited the posting of this piece).

WaTech creates a rate plan every year and submits it to OFM. The first rate plan was submitted in March 2016, and was shared with agencies in June 2016. WaTech's second rate plan was submitted in May 2017.

WaTech also participates in the state's "Rate Day," which is held to provide a forum for central service agencies such as WaTech to inform customers about the nature of central service rates. Details related to the WaTech rate plan and proposed changes were presented by WaTech at Rate Day in July 2016.

As part of the 2017-19 biennial budget, WaTech is required to conduct a *zero-based budget review* of the agency's services. Planning is underway and will include customer representation. This review will be conducted by an outside vendor and will include:

- A description with supporting cost and staffing data of each program or service and the populations served by each program or service, and the level of funding and staff required to accomplish the goals of the program or service if different than the actual maintenance level.

- An analysis of the major costs and benefits of operating each program or service and the rationale for specific expenditure and staffing levels.

- An analysis estimating each program's or service's administrative and other overhead costs.

As part of the WaTech customer survey action plan, WaTech is also in the process of creating a service catalog that contains cost components of each service model. That work is expected to be completed by August 2018.

WaTech will continue to work with customers to determine the level of cost components to make visible.

Action Steps and Time Frame

➢ Create and publish annual rate plan. *By May 2018.*

➢ Participate in Rate Day 2018. *By June 2018.*

➢ Complete the zero-based budget review with outside consultant. *By May 2018.*

➢ Complete service catalog with cost components. *By August 2018.*

SAO Recommendation 4: Provide clarity to customers on what is included in the allocated costs and services.

STATE RESPONSE: As mentioned in Recommendation 3 above, WaTech continues to make strides in communicating information about allocations to customers through its billing information website. A service notification was sent to customers on May 25, 2017, that this resource was available.

WaTech recently updated all the allocation pages. One more allocation page is being created. This work is expected to be complete by the end of October when a communication will be sent to Apptio users, agency financial officers and agency budget staff about the updated information. WaTech will continue to communicate with customers when allocations change in the future.

Based on customer survey feedback and to answer additional questions from customers, WaTech created a communication piece that contained more detailed information about the WaTech security allocation services. This piece was presented and emailed to the WaTech Advisory Council in July 2017 and customers at the WaTech quarterly customer meeting in August 2017 (note: due to the nature of the content, security concerns prohibited the posting of this piece).

In addition, WaTech made changes to central service model allocation invoices for the 2017–19 biennium. Agencies that received multiple CSM allocation invoices started receiving just one invoice and all CSM allocation invoices had new OFM object-level account coding included for ease of payment processing. These changes were communicated to customers in a service notification on August 3, 2017.

Action Steps and Time Frame

➢ Complete the biennial allocation building process for the 2019–21 biennium. *By August 2018*.

➢ Communicate results of the 2019–21 biennial allocation building process with customers. *By June 2019.*

➢ Finalize remaining allocation page. *By October 2017*.

➢ Send communication to customers announcing changes to allocation pages on the WaTech billing website. *By October 2017*.

SAO Recommendation 5: Continue meeting with customers to ensure they can obtain necessary information from billing reports, and gather input on requirements for a new billing system.

STATE RESPONSE: WaTech continues to make progress on work related to billing that started when the agency formed.

WaTech completed its Billing Modernization Project in October 2015. This project was reported out on the biannual WaTech Lean Report to the Governor's Office. This project used Apptio (Technology Business Management Tool) to create electronic customer access to billing detail files. It automated 19 of 30 manual spreadsheet processes, making detailed billing reports available through customer self-service. It eliminated duplicate spreadsheets and manual tracking processes and resolved multiple billing errors associated with the manual process. In addition, to help with billing information, the language now matches the state enacted budget language.

The WaTech customer survey also made several recommendations related to billing. All of the activities related to these recommendations have been completed:

• Kick-off meeting with customers to discuss invoice issues.

• Invoice training for agency customer account managers.

• Audit invoices and solicit feedback from customers on why invoices are confusing (DNR, DRS, DSHS, LCB, ESD, AGR, DOC, DFI, and DVA).

• Discuss invoice issues at quarterly TBBM meetings. WaTech will continue to discuss invoice issues with customers at future quarterly TBBM meetings.

WaTech is also working with customers to initiate a project to modernize its billing, purchasing, contracting and operational support systems. The first phase of this modernization project will be to hire a modernization contractor to develop a detailed plan and design that will improve the reliability and efficiency of the billing systems. WaTech worked with customers to gather requirements for the system and an RFI was released and vendor responses have been received.

Action Steps and Time Frame

➢ Secure funding for modernization project. *By June 2018.*

➢ Hold another invoice training for customer account managers. *By October 2017.*

➢ Complete the zero-based budget review with outside consultant. *By May 2018.*

SAO Recommendation 6: Continue to develop plans to recover costs.

STATE RESPONSE: WaTech has made great strides over the past fiscal year to balance its budget. At the beginning of the fiscal year, WaTech projected costs would exceed revenue by $13 million at the end of the fiscal year. Through a dedicated focus and a series of activities designed to reduce costs and increase revenue, WaTech is now projected to end the fiscal year with revenue exceeding costs by $500,000. WaTech's executive team, finance team, managers, supervisors, staff, the Governor's Office and OFM worked closely to accomplish this turnaround.

There is still work to be done as not all WaTech cost centers are recovering their costs. WaTech plans include:

- Reviewing all lines of business to become cost recoverable.

- Ensuring rates recover costs as part of the annual rate development process. WaTech will request rate adjustments subject to OFM approval. WaTech will implement results, including determining how to live within existing revenues if rate adjustments are not possible.

- Continuing working with OFM and the Governor's Office on an overall agency business plan.

The zero-based budget review will also help the agency identify plans to recover costs. Deliverables of the review include:

- A description with supporting cost and staffing data of each program or service and the populations served by each program or service, and the level of funding and staff required to accomplish the goals of the program or service if different than the actual maintenance level.

- An analysis of the major costs and benefits of operating each program or service and the rationale for specific expenditure and staffing levels.

- An analysis estimating each program's or service's administrative and other overhead costs.

Action Steps and Time Frame

➢ Continue working with OFM and the Governor's office on an overall agency business plan to balance revenues and costs. *By October 2017.*

➢ Review all lines of business to become cost recoverable. *By June 2018.*

➢ Ensure proposed rates recover costs as part of annual rates development process. *By May 2018.*

SAO Recommendation 7: Periodically compare the cost of services to alternatives that meet customer needs.

SAO Recommendation 8: Periodically review services considering sustainability, cost and agency needs to determine whether the services should be continued.

STATE RESPONSE FOR RECOMMENDATION 7 AND 8: Maintaining the health and competitiveness of WaTech products and services is an important goal of WaTech. In fact, our authorizing statute requires us to "offer high quality services at the best value." We appreciate the focus this audit brings to the processes we have in place to ensure our services are relevant to customer needs and look forward to the opportunity to enhance and strengthen them. Some of these processes include:

- *Service strategy meetings:* WaTech holds regular meetings with service owners to review current service offerings and the strategy they have for the future of those services. To prepare for these sessions, some service owners solicit feedback from customers on the overall health and performance of the service. In addition, these strategy meetings are designed to incorporate a "service health check," which is a documented process that was created to periodically review the health of WaTech products and services.

- *IT Strategic Roadmap:* The Roadmap is a coordinated and comprehensive strategy — with key objectives, options and decision points identified — that provides a long-term direction for agency focus and a foundation for priorities and investments. This interactive tool is published on the WaTech Internet site.

- *IT strategic plan:* WaTech's strategic plan focuses on the next three to five years with actions related to key technologies for the next biennium. It lays out the specific, actionable areas that define where the operations of WaTech will focus. The vision articulated in this document is constructed through partnership with the IT industry and WaTech customers to provide a broad line of services to ensure costs and alternatives are considered.

- *Zero-based budget review:* In addition to the deliverables listed in recommendation #4 above, the zero-based budget review will also include:
  - An analysis and recommendations for alternative service delivery models that would save money or improve service quality.
  - Performance measures indicating the effectiveness and efficiency of each program and service.
  - A description of how each program or service fits within the strategic plan and goals of the agency and an analysis of the quantified objectives of each program or service within the agency.

- *Quarterly service performance reviews:* Service owners present results based on performance, customer adoption, customer satisfaction and cost effectiveness.

Action Steps and Time Frame

➢ Enhance the service strategy meeting process to include documenting cost comparison analysis. *By March 2018.*

➢ Modify the quarterly service performance review to include a comparison of like services and cost models as appropriate on an annual basis. *By March 2018.*

➢ Explore elevating the quarterly service performance reviews to the executive team level on a quarterly or semi-annual basis. *By January 2018.*

➢ Complete the zero-based budget review with outside consultant. *By May 2018.*