



Workday Pre-Implementation Review

BILL CHRISTIANSON
City Comptroller

ADRIANA MOLINA
Audit Manager

July 2026

Table of Contents

Table of Contents	ii
Transmittal Letter	iii
Workday Pre-Implementation Review	1
Comptroller’s Acknowledgement of Receipt.....	47



Bill Christianson, CPFO
Comptroller

Charles Roedel, CPA, CIA
Deputy Comptroller

Toni Biscobing
Special Deputy Comptroller

Richard Bare, CPA
Special Deputy Comptroller

July 22, 2026

Honorable, Mayor Cavalier Johnson
The Members of the Common Council
City of Milwaukee

Dear Mayor and Common Council Members:

The attached report presents the results of the Workday Pre-Implementation Review. The review was performed by audit specialists from Baker Tilly US, LLP, with oversight by the City of Milwaukee Internal Audit Division.

Baker Tilly was engaged to conduct an independent pre-implementation review of the City's Workday program in advance of the software's then-planned launch in mid-September 2026. The review was conducted in accordance with the Generally Accepted Government Auditing Standards established by the United States Government Accountability Office.

The original scope included project governance, data conversion, role-based security, business processes, testing, training and change management, cutover planning, and post-implementation support. Due to the subsequent delay in the planned launch date, the review was revised to provide a point-in-time assessment of current readiness conditions and the program's demonstrated ability to complete critical remaining work necessary to support an informed, risk-aware go-live decision.

We appreciate the cooperation and assistance provided by the Information Technology Management Division, the ERP Project Team, and the City's implementation partners, ISG and Accenture, throughout the review.

Respectfully submitted,

Sincerely,

A handwritten signature in black ink, appearing to read 'Adriana Molina'.

Adriana Molina
Audit Manager, CPA

AMM: ZR

Workday Pre-Implementation Review

Assessment Report



Report Date:	June 26, 2026	Project Sponsor:	David Henke
Pre-Impl. Review Leader:	John Runte	Functional Owners:	Executive Committee
Project Director:	Gary Schneider (3rd Party)	Project Managers:	Jill Price Transitioning to Rhonda Sinclair

PROGRAM BACKGROUND

A point-in-time, independent pre-implementation review was conducted for the City of Milwaukee's Workday implementation between May 25, 2026 and June 18, 2026, which included a review of select project documentation, testing artifacts, and nearly forty interviews with key project participants. The bulk of the interviews occurred between May 25th and June 9th and this review represents an independent go-live readiness assessment for the Workday program. As is typical with reviews of this nature, report drafting and internal quality review processes with City project leaders required additional time. Given the pace and evolving nature of a large, complex program such as the City's Workday implementation, certain data points and themes reflected in this report may change quickly as the project progresses.

The observations, risks, and recommendations presented in this report were developed by Baker Tilly based on a review of project documentation and stakeholder interviews, supplemented by discussions with City personnel, implementation partners, and project oversight consultants throughout the assessment process. Recommendations are informed by Baker Tilly's experience and leading practices in ERP readiness including a significant number of independent 3rd party reviews including expert witness work performed by John Runte (the review leader). The findings and recommendations are intended to support informed, risk-aware go-live decision-making.

An executive summary and detailed report follow this Background section, presenting an integrated view of go-live readiness, key risks, and prioritized recommendations.

EXECUTIVE SUMMARY: PRE-IMPLEMENTATION REVIEW CONTEXT

The City of Milwaukee originally issued this review engagement as an independent pre-implementation review of its Workday program in advance of a planned mid-September 2026 go-live, with scope including project governance, data conversion, role-based security, business processes, testing, training and change management, cutover planning, and post-implementation support. Baker Tilly's role, as reflected in its proposal, is to provide an independent, assessment of whether the conditions for a successful go-live are in place and to identify material risks requiring management attention before production deployment.

As contracting progressed for the independent pre-implementation review engagement, the program was undergoing an active schedule reset. Stakeholder discussions and project materials indicated that the City has recently approved an extension of the go-live window to late December 2026, reflecting continued schedule pressure and unresolved work in critical areas such as testing, data conversion, configuration, integrations and sufficient resource capacity to complete necessary work to be operationally ready for the new system. In that context, certain traditional late-stage readiness artifacts including formal go / no-go criteria and detailed cutover planning were still being developed and could not yet be fully assessed in their completed form. Accordingly, this report reflects a point-in-time assessment of current readiness conditions and the program's demonstrated ability to complete critical remaining work in support of an informed, risk-aware go-live decision.

EXECUTIVE SUMMARY: PRE-IMPLEMENTATION REVIEW FINDINGS

It is our professional opinion that, based on observed conditions across project execution, configuration readiness, data readiness, testing maturity, and organizational preparedness, the program currently presents an elevated and significant level of risk (i.e. extreme risk). The basis for this assessment is outlined in detail throughout this report. Achieving readiness within the next five months will require near-perfect execution across multiple critical areas, with little margin for delay or further disruption.

While progress has been made, the current state reflects a program that has not yet demonstrated an integrated, evidence-based readiness position. The risks identified below and throughout the report are interdependent and compounding in nature. Configuration instability continues to constrain testing, incomplete testing limits the program's ability to validate readiness, and ongoing resource capacity and project planning gaps restrict the program's ability to effectively remediate issues within the remaining timeline.

Key factors informing our conclusion include:

1. Execution Risk: Sustained execution risk exists given a history of missed milestones, timeline extensions, and continued pressure to complete critical activities within a compressed time window. Compounding this challenge is the necessity for constrained City resources to support both project execution and ongoing operations.
 - a. Ability to Execute: This indicates reduced predictability in execution and limits confidence in the program's ability to complete remaining milestones without further schedule impact or rework.
2. Design, Configuration Stability & Regression Risk: The program has not yet reached sufficient design and configuration stability, with ongoing changes increasing the risk that previously tested functionality will be impacted. End-to-end testing continues to surface new system understandings, resulting in additional configuration updates and process changes.
 - Stable Testing Baseline: This dynamic prevents the establishment of a stable testing baseline and introduces recurring regression risk, increasing the likelihood of rework across previously completed activities. An example was observed in purchasing and expense, functionality that previously operated as expected did not perform consistently in later testing environments (e.g., approval routing that "worked once" but was not working in the current tenant), reinforcing the need for stability and regression test validation.
 - Stabilize Configuration Decisions: While full configuration lock down may not yet be required, the remaining testing period will be critical to assess the program's ability to stabilize decisions and limit further changes. The City is still learning the system, seeing end-to-end functionality for the first time in key areas like financials and inventory. A directive to freeze changes is likely not practical at this point but without establishing a frozen configuration and executing comprehensive regression testing, the program cannot fully validate system integrity or ensure readiness for go-live. Absent this stabilization, testing cycles will continue to generate new findings rather than confirm readiness.
3. End-to-End Testing: Data readiness gaps driven by configuration changes particularly in financial workstreams have significantly impacted the ability to complete end-to-end testing that represents day-in-the-life processes and transactions. The inability to see successful end-to-end test results has significantly impacted team confidence to date in the overall readiness for the City to go-live.
 - a. NOTE: A weekend data conversion completed on 6/8 should provide the majority of open financial data gaps to be able to perform increased end-to-end testing. As of 6/18 and 6/23, the financial team reports disappointing initial testing results using the new tenant with an inability to complete a very simplistic invoice that was working previously.

4. Remaining Effort: Project governance and go-forward planning gaps exist, including limited visibility into a resource-leveled plan* to completion and the absence of a traditional critical path framework. This constrains the program's ability to realistically assess remaining effort, sequence dependencies, and determine whether the timeline to go-live is achievable. A history of "battle tested" estimates does not exist to draw conclusions or build confidence on the ability to hit specific execution milestones. As a result, leadership lacks a fully informed, data-driven view of execution feasibility, increasing the risk that go-live decisions are not grounded in a complete understanding of scope, effort, and constraints.

**Resource-leveled plans should reflect remaining tasks, estimated effort to complete, and assigned resources based on realistic weekly capacity.*

5. Organizational Readiness Risk: As the City transitions to new processes, roles, workflows, and ways of working within Workday, overall organizational readiness remains a significant risk. Training, knowledge transfer, and end-user preparedness are currently limited and not yet aligned to support adoption at scale. This is further compounded by the need to tailor training materials and job aids to configurations that are still evolving, introducing downstream risk to training effectiveness and execution timelines.

Post Go-Live: In addition, City leads and key stakeholders have expressed increasing concern regarding the City's post-go-live readiness specifically, its ability to support, sustain, and operate the Workday environment independently. This includes concerns around internal capability development, support model clarity, and whether sufficient hands-on experience and knowledge depth will be established prior to deployment to ensure operational stability and user confidence.

Executive Summary Conclusion:

Collectively, these factors represent a set of interdependent risks that reinforce one another and reduce the likelihood that all gaps can be fully mitigated within the remaining timeframe. Given the program's proximity to key deployment milestones, these conditions carry increased impact due to limited time for stabilization, re-testing, and organizational preparation.

While the program continues to advance and certain recent actions may improve specific conditions, the current state has not yet demonstrated a stable, integrated, and validated readiness position. As such, the heightened risk rating reflects both the presence of material gaps and the limited remaining runway to resolve them with sufficient confidence prior to go-live.

The detailed report will highlight significantly more details surrounding our review and assessment for readiness including our recommendations against key findings and observations.

DETAILED REPORT: PRE-IMPLEMENTATION READINESS REVIEW - INTRODUCTION

The following sections provide detailed observations supporting the City's current readiness assessment, with a focus on the key drivers of execution, configuration, data, testing, and organizational risk. These findings are intended to highlight root causes, clarify remaining challenges, and inform prioritized recommendations to support an informed go-live decision. The detailed report consists of Part I: The Pre-Implementation Assessment Framework and Part II: Detailed Assessment Findings and Recommendations.

DETAILED REPORT PART I: PRE-IMPLEMENTATION ASSESSMENT FRAMEWORK OVERVIEW

The Pre-Implementation Assessment Framework defines the structured approach used to evaluate program readiness across key functional, technical, and operational domains in advance of go-live. The framework establishes a consistent set of evaluation criteria, diagnostic questions, and evidence-based measures aligned to leading practices for readiness and large-scale transformation program delivery.

The assessment focuses on validating the existence, completeness, and execution maturity of key program elements, such as project governance, integrated execution plans, data readiness, testing progress, organizational readiness, and cutover preparedness through a combination of document review, stakeholder interviews, and analysis of program artifacts.

The outcome of this effort is an Agreed Upon Pre-Implementation Review Framework, including:

- Defined readiness domains and evaluation criteria
- Standardized diagnostic statements and scoring methodology
- Alignment to risk categories and reporting structure used in the final assessment

Sign-off of the framework ensures alignment between stakeholders on the scope, evaluation approach, and criteria for assessing readiness, and provides a transparent foundation for identifying risks, prioritizing recommendations, and supporting informed go-live decision-making.

PRE-IMPLEMENTATION REVIEW FRAMEWORK

Pre-Implementation Review Framework Followed by Baker Tilly Scoring of the Framework:

Category	Diagnostic Statements or Criteria
Go-Live Case & Decision Readiness	1. Case for go-live and expected outcomes are clearly defined, understood, and aligned across stakeholders. 2. Go-live decision criteria and thresholds are formally defined, documented, and agreed upon. 3. An integrated, evidence-based view of readiness (testing, data, training, cutover) is available and used to support decision-making.
Governance & Stage Gate Discipline	4. Governance structure, roles, and decision rights are clearly defined, understood, and consistently followed. 5. Stage gates have defined entry and exit criteria and are actively enforced, with risks and issues transparently managed and escalated through defined processes. 6. Remaining effort is clearly defined, tasks are known, and a resource-leveled execution plan reflects realistic capacity and sequencing to achieve go-live readiness within the target timeline.

Change Management, Training & Organizational Readiness	7. Stakeholder and end-user impacts including new processes, roles, and ways of working are identified and actively managed. 8. A comprehensive change and communication approach is defined, aligned to program realities, and actively executed. 9. Training approach is role-based, aligned to finalized configurations, measurable, and progressing toward readiness for adoption at scale.
Cutover Scope & Deployment Risk	10. A detailed cutover plan exists with task-level sequencing, dependencies, ownership, and integration across workstreams. 11. Contingency and back-out plans are defined, understood, and aligned to critical deployment risks. 12. Deployment risks are clearly identified, assessed, and actively mitigated through coordinated planning and execution.
Development, Configuration & Technical Readiness	13. Solution design, configuration decisions, and requirements are clearly documented, aligned, and approaching stabilization. 14. Integrations and technical components are identified, developed, and progressing toward completion with sufficient validation of dependencies. 15. Data conversion approach is defined and tested, with data readiness progressing toward completeness and alignment with testing needs.
Testing Readiness	16. Test strategy and plan cover all required phases (smoke testing, tenant data validation, unit testing, end-to-end (including integration & role-based security), production dress rehearsal, payroll parallel testing, regression testing and performance testing) and are aligned to requirements and business processes. 17. Testing execution is progressing with measurable completion metrics and reflects stable, production-like conditions. 18. Defects are tracked, prioritized, and actively resolved with clear ownership, and testing results demonstrate consistent validation of integrated processes.
Timeline Feasibility & Readiness Sequencing	19. A detailed, integrated workplan exists with clearly defined tasks, resource assignments, dependencies, and critical path visibility. 20. Resource capacity is sufficient and aligned to the remaining scope of work, with realistic allocations that reflect competing operational demands and support critical path execution. 21. Timeline reflects actual progress, known risks, and quantified remaining effort rather than planned or assumed milestones. 22. Sequencing across configuration, data, testing, training, and cutover is logical, coordinated, and achievable within the target timeline.
Go-Forward Execution Readiness & Interdependencies	23. Workstreams are coordinated with clearly defined interdependencies and shared accountability for outcomes. 24. Cross-functional coordination across business, IT, and implementation partners is effective and supports timely decision-making and execution. 25. Execution risks related to dependencies, sequencing, and constraints are identified early and actively managed to minimize downstream impact.
Security & Access Readiness	26. Security model and access roles are defined, implemented, and tested, and aligned to business and compliance requirements. 27. Role-based security, workflow routing, Single Sign-On, integration security, and user provisioning processes are validated under production-like conditions prior to go-live. 28. Segregation of Duties risks, excessive access, and post-go-live security administration responsibilities are identified, reviewed, and actively managed.
Compliance & Controls Readiness	29. Key financial, IT, payroll, HR, procurement, reporting, and compliance-related controls are identified and mapped from the legacy environment to future-state system processes. 30. Controls are aligned to applicable policies, audit expectations, cybersecurity requirements, and public-sector compliance obligations. 31. Control ownership, monitoring, exception handling, and post-go-live compliance governance are defined and operationally ready.
Post Go-Live Readiness	32. Post go-live support model (hypercare, help desk, IT support) is clearly defined, resourced, and aligned to expected demand.

33. Support teams are trained, prepared, and have sufficient capacity to triage and resolve issues during stabilization.
34. Issue triage, escalation, and stabilization processes are defined, understood, and tested to support a controlled transition to operations.

Scoring Scale (Apply to Every Diagnostic Area)

The scoring scale provides a consistent, evidence-based method for evaluating readiness across assessment areas. Each category is assessed based on the degree to which key capabilities are defined, operationalized, and clearly evidenced in execution rather than the existence of documentation alone. Scores are assigned using a standardized three-point scale to reflect the level of maturity and associated risk, enabling consistent comparison across domains and direct alignment to overall risk ratings used in reporting.

Score	Definition	Characteristics	Risk Rating Alignment
3 – Established / Low Risk	Capability is clearly defined, executed, and evidenced	Artifacts exist and are complete Execution is consistent and measurable Stakeholders have high confidence No material gaps impacting go-live readiness	L (Low Risk)
2 – Developing / Moderate Risk	Capability is partially defined or inconsistently executed	Artifacts exist but are incomplete or not fully adopted Execution varies across workstreams Known gaps or risks exist Mitigation plans may be defined but not proven	M (Medium Risk)
1 – Limited / High Risk	Capability is undefined, insufficient, or not executed	Little or no formal documentation Execution is reactive or unclear Significant gaps exist impacting readiness Mitigation plans are absent or ineffective	H (High Risk)

The following is Baker Tilly's assessment and scoring using the prior framework and diagnostic criteria.

RISK CATEGORY*	KEY RISKS (CONCISE / BULLETS)	ADVISORY COMMENTS (RECOMMENDATIONS)	RISK RATING	RISK TREND
1. Go-Live Case & Decision Readiness	- Go-live decision criteria not fully formalized or consistently applied yet - Integrated readiness view (testing, data, training, cutover) not fully established in a go/no-go checklist - Go-live readiness currently driven more by schedule targets than validated outcomes	☐ Define and align on formal go/no-go criteria tied to measurable readiness indicators and <u>ensure functional leads are included</u> in the evaluation of readiness ☐ Establish integrated readiness dashboard across key project domains and tie to go/no-go checklist ☐ Anchor go-live decisions to demonstrated outcomes vs. planned milestones (e.g., <i>successful end-to-end execution of Day-in-the-Life scenarios across financial, procurement, and payroll processes with stable results and acceptable defect levels</i>)	High	Neutral Risk
2. Governance & Stage Gate Discipline	- Governance and escalation processes inconsistently applied across workstreams - Lack of enforced stage gate criteria tied to readiness vs progress; no clear evidence of requirements traceability and formal City approval for key design deliverables - Limited visibility into remaining effort, resource leveled plans or execution feasibility	☐ Reinforce governance discipline and escalation expectations ☐ Define stage gate criteria aligned to readiness outcomes ☐ Develop integrated view of remaining effort, resource capacity, sequencing, and ownership ☐ Consider the merits of time reporting to ensure we are indeed getting the expected capacity from City personnel	Medium	Increasing Risk
3. Change Management Training and Organizational Readiness	- City's ability to absorb new Workday processes, roles, and workflows remains uneven - Training and knowledge transfer not aligned to final configurations and a fairly big lift to update job aids for go-live - User readiness not yet validated at scale	☐ Align training to stabilized configuration and real workflows ☐ Prioritize high-impact roles and functions for readiness validation ☐ Strengthen change management focus on behavior adoption, not just communication	High	Increasing Risk
4. Cutover Scope & Deployment Risk	- Cutover planning still evolving with incomplete task-level integration - Dependencies across workstreams not fully sequenced - Contingency and backout planning limited	☐ Develop detailed, integrated cutover plan with ownership and sequencing ☐ Identify critical cutover dependencies and risk points ☐ Formalize contingency and fallback strategies	High	Increasing Risk
5. Development, Configuration & Technical Readiness	- Ongoing configuration changes (FDM, CoA, workflows) impacting stability - Lack of stabilized configuration limiting testing validity - City continues to learn how Workday functions resulting in additional late stage configuration design changes - High integration complexity with incomplete validation	☐ Assess the completeness of design (leverage scenarios to date) and assess areas within E2E testing where the team has been able to process E2E tests sufficiently to validate the design. The remaining scenarios represent a population of scenarios where City learning may continue to identify additional design / configuration changes as the team executes E2E scenarios for the first time in some instances ☐ After the assessment of design functionality above, create a finalization plan including the definition and enforcement of configuration stabilization milestones ☐ Prioritize validation of integrations and integrated processes	High	Increasing Risk

RISK CATEGORY*	KEY RISKS (CONCISE / BULLETS)	ADVISORY COMMENTS (RECOMMENDATIONS)	RISK RATING	RISK TREND
6. Testing Readiness	- End-to-end testing not consistently reflecting real “day-in-the-life” scenarios. Work to date often more unit test oriented for several critical areas (e.g. core HR, payroll & financials) - Testing impacted by unstable configuration and data readiness gaps - Limited evidence of sustained, successful integrated test outcomes - Testing scenarios and associated test script coverage adequacy is reliant upon the City’s understanding of Workday and alignment to future state business processes. - Not all aspects of the test strategy are being followed (e.g. regression testing & performance testing are notable gaps.) Accenture and Workday delivery assurance recorded meeting asserted that transaction thresholds for the City had been reviewed and the City does not exceed thresholds and therefore, performance testing is not required.	☐ Prioritize stable, production-like E2E test cycles ☐ Align testing (including role-based security) to final workflows and integrated scenarios ☐ Ensure consistent tracking of completion, outcomes, and defect resolution ☐ Validate scenario coverage jointly with Accenture and functional leads ☐ Consider the merits (pro/con) of planning and executing traditional regression testing prior to go-live as defined in the City’s test strategy. ☐ Initial Workday delivery assurance meeting indicated Accenture and Workday confirmed transaction thresholds for the City would not require performance testing. Consider the merits of re-confirming the transaction thresholds and being proactive on performing stress/load and volume based performance testing.	High	Increasing Risk
7. Timeline Feasibility & Readiness Sequencing	- Timeline driven by target dates vs. validated execution capability - Lack of critical path visibility across interdependent activities - Sequencing across data, testing, training, and cutover not fully aligned	☐ Establish integrated critical path across all readiness domains ☐ Align sequencing based on dependencies, not parallel assumptions ☐ Update timeline based on actual progress and remaining effort	High	Neutral Risk
8. Go-Forward Execution Readiness & Interdependencies	- High dependency across workstreams with limited integrated coordination - SME bandwidth constraints impacting execution across multiple areas - Execution success dependent on near-perfect coordination and minimal disruption	☐ Strengthen cross-functional coordination across City and vendors ☐ Prioritize critical path activities and reduce competing demands ☐ Increase transparency and proactive management of interdependencies	High	Increasing Risk
9. Security & Access Readiness	- Role-based security and workflow routing continues to evolve as City operating models are refined. - Initial assessments for Segregation of Duties completed by consultants and security team, however formal Segregation of Duties assessment has not yet been completed by functional team leads. - User access provisioning, role ownership, and post-go-live security administration processes remain under development. - Additional validation is needed to confirm users have appropriate access without excessive permissions at go-live.	☐ Complete a formal Segregation of Duties review prior to go-live, including conflicts, mitigating controls, owners, and risk acceptance. ☐ Finalize and validate role-based security, workflow routing, and access assignments through production-like E2E testing. ☐ Establish a documented user access governance process covering provisioning, approvals, periodic access review, and role ownership. ☐ Confirm post-go-live security administration responsibilities, including primary and backup owners. ☐ Include security/access readiness as a formal go/no-go criterion	High	Increasing Risk

RISK CATEGORY*	KEY RISKS (CONCISE / BULLETS)	ADVISORY COMMENTS (RECOMMENDATIONS)	RISK RATING	RISK TREND
10. Compliance & Controls Readiness	- Existing PeopleSoft controls have not yet been formally mapped to future-state Workday controls. - Compliance and audit stakeholders have had limited involvement in the Workday implementation to date. - Workday controls have not yet been formally evaluated against a defined control framework or applicable cybersecurity/compliance expectations. - Key financial, payroll, HR, procurement, and reporting controls may not be fully incorporated into testing or readiness validation. - Post-go-live control ownership, monitoring, and compliance governance are not yet clearly defined.	❑ Develop a high-level controls mapping from legacy PeopleSoft processes to future-state Workday processes. ❑ Identify key financial IT, HR, procurement, reporting, and compliance controls that must operate effectively at go-live. ❑ Engage compliance, audit, finance, payroll, HR, and IT security stakeholders in reviewing control readiness before go-live. ❑ Map Workday security and controls to applicable City policies, audit expectations, and relevant cybersecurity/control frameworks such as NIST, where appropriate. ❑ Define post-go-live control ownership, monitoring, exception handling, and periodic review responsibilities.	High	Increasing Risk
11. Post Go-Live Readiness	- Hypercare and Accenture managed services ('AMS') are defined; however, departmental support operating models are not yet clearly established - Department-level resourcing and capacity plans to support post go-live operations remain unclear - Uncertain ability to absorb and manage expected issue volume during stabilization	❑ Refine hypercare, AMS and departmental operating models with clear roles and escalation paths ❑ Conduct readiness exercises for support teams ❑ Establish clear triage and issue management processes	High	Increasing Risk
OVERALL RISK RATING			High	Increasing Risk
ADDITIONAL COMMENTS: Additional findings and project themes supporting this assessment framework are continued in the detailed report below.				

DETAILED REPORT PART II – DETAILED ASSESSMENT FINDINGS AND RECOMMENDATIONS

The following sections present additional detailed observations/findings, and recommendations across critical components of the Workday project. These findings reflect common themes observed throughout the review, including sustained execution pressure, configuration instability, data and testing challenges, resource capacity constraints, and the City's ability to absorb and sustain new ways of working.

Collectively, these themes highlight the underlying drivers of current program risk and provide a foundation for targeted recommendations to support readiness for go-live.

- 1) Program Positives - Several positive elements were evident during the Pre-Implementation Review including:
 - a. Team: A passionate team is working very hard to meet the needs of the City. The City should be proud of the project team's dedication and focus on this challenging program while also addressing operational priorities.
 - b. Embracing the Review: The team actively participated in the review process, providing candid feedback and enabling identification of key risks and opportunities for improvement.
 - c. Responsive: The team discusses the intent to be responsive to findings through actions such as extending timelines, initiating additional testing cycles, and adopting punch list-based tracking.
 - d. Recent Success: Project has some recent successes to build upon (e.g. parallel payroll cycle 1 thresholds of >97% and recent data updates for financial enabling more realistic end-to-end testing in future weeks.)
 - e. Security and Access Ownership: The program has identified City and implementation partner resources responsible for Workday security, access, and integration security activities. Stakeholders also noted that Single Sign-On through Active Directory is planned, and that role-based security and least-privilege concepts are being considered as part of the security design. These are positive foundational elements that can support stronger access governance if formalized and validated prior to go-live.
 - f. Additional Positive Observations: Several areas show meaningful progress and a constructive posture for remediation, including the program team's candid participation in the review, the existence of a comprehensive change management plan, measurable progress in reporting, and continued engagement across City, ISG, and Accenture resources.

DETAILED REPORT PART II(A) – CRITICAL THEMES

Several critical themes have been identified where the risk profile, operational impact, and level of unresolved complexity warrant a more detailed assessment (preceded with ****CRITICAL THEME BELOW**** headline to differentiate from other themes). For these critical themes, we provide expanded findings, representative examples from interviews and artifacts, and more comprehensive recommendations to support informed decision-making and targeted remediation. Remaining themes are presented at a higher-level, focusing on key risk drivers and priority recommendations.

****CRITICAL THEME BELOW****

- 2) Requirements Traceability - The program does not demonstrate a consistent, end-to-end requirements traceability approach linking original business requirements through approved design decisions and into executed testing scenarios. While requirements, design artifacts, and testing materials exist across the program, there is limited evidence of a cohesive mechanism to ensure that all critical requirements have been fully translated into system design and subsequently validated through testing. Program leadership may point to the use of TAPP tickets, test scenarios, and related tracking mechanisms as evidence of requirements traceability and testing coverage. These tools do provide important structure for managing project execution, including tracking tasks, defects, and testing activity, and represent a key component of the program's overall delivery approach. However, for purposes of this review, we differentiate between (i) activity and execution tracking within TAPP, and (ii) integrated, end-to-end requirements traceability and validation across the project lifecycle.

TAPP: Specifically, while TAPP serves as a central repository for requirements, testing artifacts, and issue tracking, the concept of requirements traceability in this context refers to the program's ability to consistently demonstrate, in an integrated and evidence-based manner, that: (i) approved business requirements (including City-specific process adaptations), have been fully translated into system design and configuration, and are systematically exercised and validated through end-to-end testing scenarios and results

The observations below focus on the extent to which this end-to-end linkage and validation can be demonstrated in practice, rather than the presence of individual tools or artifacts.

- a. Project Execution: The program has established multiple mechanisms to support execution and issue resolution, including the use of TAPP ticketing, test scenarios, and supporting design and configuration artifacts. These tools provide meaningful visibility into current-state work activities, defects, and incremental progress, and represent a positive foundation for structured execution management.
- b. E2E View of Requirements: However, based on stakeholder feedback and artifact review, the program does not consistently demonstrate an integrated, end-to-end view of requirements coverage linking:
 - i. original business requirements (including City-specific process needs),
 - ii. approved design decisions and configuration outcomes, and
 - iii. executed testing scenarios and validated results
- c. Validated Design: While requirements, design artifacts, and testing materials exist, they are primarily managed within discrete phases or tools, with limited evidence of a cohesive mechanism to confirm that:
 - i. all critical requirements were fully incorporated into design, and
 - ii. those requirements are systematically exercised and validated through testing (traditionally test script detail might reconcile specific requirements that are aggregated within a test scenario).
- d. Workday Base Test Templates: This gap is compounded by the program's start to testing using baseline Workday testing templates, which were intended to be tailored to City-specific processes. Stakeholder feedback indicates that:
 - i. testing scenarios were not consistently customized to reflect actual City workflows, and
 - ii. in some cases, remain aligned to standard Workday functionality rather than the intended future-state operating model.
- e. Evolving Requirements: In addition, functional leads report that as end-to-end (E2E) testing progresses, the program continues to identify:
 - i. previously unrecognized requirements,
 - ii. configuration gaps, and
 - iii. process misalignments
- f. Stabilized / Validated Requirements: This pattern suggests that requirements have not been fully stabilized, translated, or validated prior to integrated E2E testing, and that current testing activities are still serving, in part, as a mechanism for requirements and design discovery rather than solely confirmation.
- g. Limited Traceability: Importantly, this is not a reflection of missing artifacts, but rather of limited traceability across them. The absence of a clear, evidence-based linkage between requirements, design, and testing reduces the program's ability to demonstrate that:
 - i. City-specific processes (including cross-functional workflows and departmental variations) are fully represented, and
 - ii. critical business outcomes have been validated under production-like conditions.
- h. Elevated Risk: Given the complexity and decentralization of the City's operating environment, this introduces elevated risk that:
 - i. requirements may be partially implemented or inconsistently interpreted,
 - ii. testing coverage may not reflect true "day-in-the-life" execution, and
 - iii. issues may continue to surface late due to incomplete end-to-end validation and after production go-live.

Conclusion: Testing Coverage & Traceability Assurance

- i. The above conditions are further reinforced by stakeholder feedback indicating that: (i) baseline Workday testing templates were not consistently customized to reflect City-specific end-to-end workflows, and (ii) requirements are often managed within discrete phases, with limited visibility into how they are traced through configuration, integration, and reporting design into final testing scenarios. As a result, the program has limited ability to demonstrate that testing coverage is complete and aligned to the most critical business processes, including cross-functional workflows, departmental variations, and exception scenarios.

Recommendations:

1. Given the current stage of the project, the City should not attempt to recreate full lifecycle requirements traceability across all historical requirements, design decisions, and test artifacts. Instead, the program should incorporate a targeted requirements coverage review into the existing go/no-go readiness framework and final E2E validation planning described in the first *****Critical Theme***** and the Testing recommendations. This review should prioritize demonstrating evidence of coverage and validation for critical processes, rather than recreating historical documentation.
2. For the highest-risk and most operationally significant processes, functional leads, Accenture, and City project leadership should confirm that existing test scenarios sufficiently reflect (i) approved future-state business processes, (ii) City-specific operating requirements and key departmental variations, (iii) address cross-functional dependencies and integrations and (iv) include key exception and edge-case scenarios. Any material gaps identified through this review should be documented within the existing readiness scorecard, including whether the gap will be addressed through additional testing, a workaround, a configuration or process change, or formal acceptance of residual risk prior to go-live.

******CRITICAL THEME BELOW******

- 3) Testing – Arguably, this area is the most critical factor used to evaluate implementation readiness and this set of findings and recommendations will be a significant focus for the readiness conclusion. While the program has completed multiple testing cycles, end-to-end ('E2E') testing has not yet consistently demonstrated fully integrated, production-like "day-in-the-life" business processes. Earlier testing appropriately relied on simplified scenarios and manipulated test data; however, the program has not fully transitioned to validating fully integrated operations under stable, production-like conditions. As a result, the program has limited assurance that critical cross-functional business processes will perform as expected at go-live.

In addition to E2E, the program has initiated a production dress rehearsal, which represents a positive step toward preparing for cutover and operational readiness. However, the rehearsal is not intended to serve as a comprehensive validation of system functionality or business process execution and, in practice, operates more as a structured walkthrough or show-and-tell of planned system functionality for a select set of activities rather than a full end-to-end testing cycle. As such, it does not replace the need for complete, repeatable, and production-like E2E testing to validate readiness.

The decision to extend testing and introduce additional E2E cycles presents a critical opportunity to gain confidence; however, realization of this benefit will depend on a disciplined shift toward coordinated, dependency-driven testing execution. Additional sub-themes for testing include:

2.1 Scenario Design & Business Process Alignment:

- a. City-Specific Testing: Test scenarios are not consistently aligned to City-specific workflows, business processes and operating conditions, with many scenarios remaining template-based or standard Workday functionality. In addition, end-to-end process flows (upstream → downstream) are not consistently exercised in a single integrated scenario.

- For example, a typical hiring scenario should begin with a candidate applying through the City’s external job application process (facilitated by the Job Apps software), where key data such as personal information, position details, union classification, and qualifications are captured. As the candidate progresses through recruiting and accepts an offer, this information is interfaced to Workday from an applicant record into an employee worker record. This transition represents a critical integration point, where job profile, organizational assignment, compensation structure, union rules, and work location must be accurately established.
 - Following the hire event, the onboarding process is initiated, generating required tasks such as completion of tax forms, direct deposit setup, and City-specific onboarding activities such as background verification or badge provisioning. At the same time, the new employee record should propagate downstream across multiple functional areas, including payroll, where pay groups and earnings are established; time tracking, where appropriate time entry and overtime rules are assigned; benefits, where eligibility, enrollment and deduction processes are triggered; and security, where system access is provisioned.
 - In a fully integrated test scenario, this end-to-end process would be executed and validated as a single flow, confirming that data originating in the job application process is accurately carried through hiring, onboarding, and all downstream systems, including the application of City-specific rules and timing dependencies. In practice, the City has been unable to witness and see critical aspects of the integrated cycle (e.g. position data interfacing into Workday)
- b. City Testing Scenarios: The current testing approach was initially grounded in Accenture-provided standard testing scenarios; however, effective validation requires the City to customize these scenarios to reflect real operating conditions and in recent months the project has pivoted to the City working to customize testing scenarios to meet the customized processes of the City. There is limited assurance and a lack of confidence that scenarios and Workday configurations have been sufficiently tailored to City-specific needs, as responsibility for defining appropriate test scenarios has largely been attributed to the City. Several stakeholders questioned whether the City’s current level of familiarity with Workday is sufficient to independently define comprehensive and accurate test scenarios without increased guidance or validation from implementation partners.
- c. Department Specific Testing: Critical and specialized processes unique to specific departments, including public safety operations, DPW field activities, and complex City workflows, are not fully represented in test execution or consistently incorporated into project-level testing meetings. As a result, key variations in business processes, exception handling, and operational dependencies are not being adequately validated. Given the City’s decentralized operating model, individual departments maintain significant ownership over their processes and business rules; however, their full engagement in defining and validating department-specific test scenarios has been inconsistent. This limits the program’s ability to ensure that configuration, integrations, and downstream impacts accurately reflect real-world operating conditions across all departments, particularly within high-complexity and high-risk functions.
- For example, in payroll and time tracking, standard test scenarios may validate that an employee can be successfully hired, assigned to a pay group, and processed through payroll without error. While these scenarios may pass from a functional testing perspective, department-specific complexities—such as public safety shift differentials, DPW field overtime rules, or union-specific pay calculations—are not always incorporated into the test design. As a result, a scenario that is considered “passed” at a core process level may not accurately reflect how that transaction behaves within a specific department.
 - Updated Punch List: During our review, a revised version of the punch list was provided and the most recent version of the punch list included more department specific testing scenarios.
- d. Environment Readiness for Testing: Test environments have not consistently reached production-like completeness, particularly in financial areas. Continued reliance on test data manipulation (appropriate earlier) is persisting into later-stage testing. Dependencies across data conversion, integrations, and configuration are not consistently aligned to testing scenarios and test execution does not replicate production like E2E testing.

These challenges limit the project’s ability to validate how transactions behave across real operating conditions and reduces confidence in the ability for the City to execute City specific processes.

2.2 Operational Readiness Indicators from Testing:

- a. Operational Confidence: Many functional teams have not consistently demonstrated operational confidence in executing processes end-to-end. Critical areas including core HR, Finance and Payroll have indicated end-to-end testing has been more like unit testing than true end-to-end testing.
- b. Configuration & Data Changes: As testing of processes and workflows has progressed, significant findings and design challenges are continuing to emerge driving role-based security, configuration, integration, and data conversion changes late in the E2E testing phase. These changes require retesting of previously completed scenarios, limiting the program's ability to achieve stable, repeatable validation of end-to-end processes and delaying progression of customized training and job aids impacting confidence in operational readiness.
- c. Testing Statistics & Reality: Anecdotal reports from City project personnel that despite having testing statistics, the team doesn't believe the stats reflect reality. While formal testing statistics and dashboards are in place, multiple stakeholders expressed limited confidence that these metrics accurately reflect actual testing progress or system readiness given scenarios using highly manipulated data to complete certain scenarios and/or the unit test orientation applied to end-to-end testing (i.e. not production like "day-in-the-life" testing). Team member feedback suggests that reported completion percentages and status indicators may overstate progress due to factors such as partial scenario execution, scripted vs. real-world testing, re-testing cycles, and
 - i) inconsistent interpretation of "complete" where some number of scenarios were marked "complete" when testing could not progress due to open configuration, open integration work or waiting on data or
 - ii) the City team's lack of understanding on leveraging the JIRA TAPP project tracking system correctly to use custom labels or tags to identify "not ready" status.
 - This creates a risk that leadership is relying on activity-based metrics rather than outcome-based validation, obscuring whether end-to-end business processes are truly functioning as intended. The lack of alignment between reported metrics and stakeholder experience reduces transparency and may delay identification of critical defects or process gaps.
 - Stakeholder perception that "metrics don't reflect reality" despite high reported completion levels (anecdotal feedback across functions)
 - Given some of those disclaimers on testing statistics, as of our interview date, the following statistics for test execution exist.

End-to-End Test Scenarios	4,812
"Complete" Scenarios.....	1,538
Open Tests.....	627

These challenges limit the ability of functional teams to build confidence in executing end-to-end processes under stable conditions.

Recommendations:

To improve confidence in go-live readiness, the program should transition end-to-end testing to a disciplined, outcome-based validation approach:

1. Several key recommendations for ensuring the City has the right coverage of E2E test scenarios:
 - a) Confirm Correct Testing Scenarios: Conduct targeted working sessions with functional leads and Accenture to confirm test scenario completeness and appropriate test script coverage, ensuring inclusion of critical upstream/downstream flows and department-specific processes (i.e. production like “day in the life” scenario testing).
 - Confirm Scenarios: Validate that existing E2E test scenarios are aligned to City-specific workflows, processes and operating conditions, confirming that scenarios reflect how departments actually execute processes rather than standard Workday functionality (including exception routine and “negative test” scenarios).
 - Triage Gaps: Formally confirm and triage together (Accenture and City functional teams) any gaps identified and the workarounds required to align with City-specific workflows, processes and operating conditions for go-live (attempt to limit additional configurations for gaps).
 - Scenario Approval: Consistent with testing sign-off and approvals on the project, require formal approval and sign-off that scenarios and workarounds are sufficient to support final E2E validation and the “gap action plans” will be sufficient to support City needs at go-live.
 - b) Confirm Role-based Security: Conduct targeted working sessions with functional leads and Accenture to re-validate role-based security configuration, ensuring that access, approvals, and workflow routing align to City-specific operating requirements and are functioning as intended within end-to-end processes.
 - Validate Role Alignment: Confirm that role-based security provides appropriate access (read, edit, approval) aligned to City roles and responsibilities, including department-specific variations. Execution of tests to confirm role-based security will occur within recommendation #2 “Establish a Controlled & Final E2E Validation Cycle”.
2. Establish a Controlled, Final E2E Validation Cycle: Given how much of the design has changed (e.g. financials), the lack of configuration stability and E2E testing operating much more like unit testing, a risk adverse organization would likely contemplate the merits of starting E2E over from scratch. If the City does not choose to re-initiate E2E testing, we offer a proposed set of compromise recommendations including:
 - a) E2E Test Scenarios: Consolidate validated E2E test scenarios (using output from #1a and #1b above) and remaining punch list items into a defined set of final E2E test scenarios, ensuring all critical City-specific business processes, dependencies, scenarios and known risk areas are explicitly included.

Included in the test scenarios should be role-based security specifics from 1b above:

 - Validate Workflow Routing: Confirm that transactions and approvals are consistently routed to the correct individuals and roles within integrated E2E scenarios
 - Test Through Execution: Validate role-based access and workflow behavior through execution of E2E scenarios, ensuring security and routing function correctly under production-like conditions
 - Address Gaps: Identify and triage gaps in access or routing, prioritizing correction of misaligned roles and approval paths to support reliable process execution at go-live
 - b) Test Scope: Define a “final E2E validation cycle test scope” for the final E2E testing cycle, limiting scenarios to:
 - validated City-specific workflows and processes
 - outstanding punch list / retest scenarios
 - high-risk or previously unstable processes
 - Scenarios where the City did not achieve good production like E2E test to confirm “day-in-the-life” test execution.
 - Role-based security test execution

- c) Waves: Sequence, organize and execute the final E2E cycle into controlled execution waves, aligned to:
- upstream/downstream dependencies
 - cross-functional coordination
 - readiness of data, configuration, and integrations
 - Enforce disciplined defect triage and resolution between cycles, ensuring that issues identified in one cycle are resolved and revalidated before progressing to subsequent testing cycles. Ensure City participation and use these defect triage opportunities to assess the City's readiness to triage and manage on their own or with limited support post go-live
 - Although not the primary purpose, to the extent change management can participate in validation of job aids and / or training from the E2E testing exercise; this would likely help them understand how much change is required in existing content. Align training and operational readiness activities to validated, stable processes, ensuring that job aids, materials, and user readiness reflect actual system behavior at go-live.

Require coordinated execution of integrated scenarios in real time, with all roles (initiator, approver, downstream processors and other role-based security participants as defined in 1b above) actively participating to replicate actual operating conditions and handoffs. Consider the use of colocation and having the waves participate in-person to coordinate the wave based testing (including consultants).

- d) Final E2E Cycle Criteria: Establish clear criteria for inclusion in the final E2E cycle, ensuring that:
- I. scenarios represent production-like conditions
 - II. dependencies are aligned and ready
 - III. required participants (roles/functions) are identified and committed
- e) Authoritative Validation Phase: Position the final E2E cycle as the authoritative E2E validation phase for go-live readiness, distinguishing it from prior testing cycles that were exploratory, iterative, or partially constrained.
- f) Dashboards: Ensure clean "Final E2E Validation Testing Cycle" statistics and dashboards with visibility and formal reporting to the Executive Committee and broader team. We would encourage the development of a "Final E2E Validation Testing Cycle" plan with team member tasks, resource leveled plans against available capacity and development of weekly incremental milestones with major milestones identified monthly. Time tracking should be enforced to understand if the testing cycle is getting the focus from the City that the project needs.
- g) Testing Stabilization: Stabilize testing inputs between cycles, limiting late-stage configuration, data, and integration changes and defining clear thresholds for when retesting is required versus when changes must be deferred.
- h) Production-Like Conditions: Require repeatable, successful execution of integrated E2E scenarios as a condition for readiness, with clear evidence that processes perform consistently under production-like conditions.

Testing Conclusions:

1. At the present time, the testing results do not yet provide sufficient assurance that the City has demonstrated stable, repeatable, production-like execution of critical end-to-end business processes and final role-based security validation. **Baker Tilly believes the recommendations above represent the appropriate course of action for the City and without their implementation and disciplined execution of the remaining E2E testing in a controlled, outcome-based manner, Baker Tilly would assess the risk of significant post go-live issues as very high, with a strong likelihood of material operational, process, and support challenges during stabilization.**
2. A critical component of achieving sufficient confidence in the timeline that remains is the establishment of a resource-leveled execution plan for remaining testing activities, supported by time reporting against that plan and active Executive Committee engagement to remove barriers and drive accountability against delivery commitments. This level of discipline is necessary not only to improve execution performance, but also to provide transparency into whether the remaining scope of work can be achieved within the current timeline.

3. At present, this integrated view of the work effort and associated timelines to implement these recommendations does not exist. As a result, the program does not yet have sufficient data to determine whether the effort required to complete the recommended testing activities will be possible to achieve a late December go-live. Baker Tilly believes there is a material risk that a more structured and transparent resource-leveled plan would reveal a level of effort that exceeds current timeline expectations.

****CRITICAL THEME BELOW****

- 4) Payroll & Time Tracking Readiness – Payroll and time tracking represent one of the most critical functional areas for go-live, given the direct impact on employee pay, compliance obligations, and City operations. While initial indicators suggest progress, current testing and validation efforts do not yet provide sufficient assurance that payroll can be executed accurately and consistently in production conditions. The first parallel payroll cycle achieved greater than 97% alignment with legacy results, exceeding variance thresholds. However, stakeholders consistently indicate that this result does not fully reflect end-to-end readiness, as significant portions of the payroll lifecycle, integrations, and edge cases were not fully exercised or validated. Across interviews, payroll and time tracking testing was described as fragmented, incomplete, and heavily dependent on partial execution, workarounds, reliance on consultants and manual processes, with limited ability to execute a “cradle-to-grave” payroll cycle. We will profile some of the challenges below:

3.1 Parallel Payroll Cycle 1 Provides an Incomplete View of Readiness: Parallel payroll cycle reported strong results (>97% accuracy), but significant challenges remain and several examples are included below:

- a) Not E2E: Testing did not include full end-to-end execution across all scenarios as many processes were tested “in pieces” rather than fully integrated. Key City personnel indicated “I can’t run a full payroll cycle from cradle to grave” for many components of the process the City staff indicated “I can’t even tell you where to start”
- b) Gaps in Validated Testing: The City staff indicate a significant number of punch list items remain for effective payroll processes. Illustrative samples of critical payroll functionality gaps are included below. City payroll staff indicate they have either a) not seen how these critical functions will operate in Workday, b) they have not successfully been able to test or c) they are waiting on resolution or configuration clarity:
 - I. Non-discretionary bonuses and FLSA impacts (e.g., Police, Fire)
 - II. W2/W2c processing, including access to historical corrections (up to 15 years)
 - III. 1099 processing
 - IV. Garnishments, including complex and non-standard statutory scenarios currently requiring manual intervention
 - V. Paid time off accruals and payout/retirement scenarios
 - VI. Pension processing for adjustments including non-functional integration that has been in process for more than two years (the merit integration to the pension system).
 - VII. Payroll accounting for the City’s \$22M payroll per cycle. Every paycode goes to an FDM account and have not been able to test if payrolls go to correct areas in the accounting structure of Workday. City staff indicated an inability to confirm payroll posting accuracy including budget checks and controls.
 - VIII. Paid time off accrual calculations were originally in scope for cycle 1 as the City asked to balance accruals for paid time off which wasn’t completed in cycle 1 and will need to be a key success factor for cycle 2.
 - IX. Integrating job application data from the City’s job apps system has failed in “every regard in MKE6” according to City payroll staff. Not sure how new employees will process in Workday payroll. City staff noted particular concern for police and fire failures including timing issues and business process issues. The City has not been invited to retest at this point.
 - X. State W2/W2c files have not been successful in testing and will be required for State of Wisconsin compliance.

- XI. Deductions are an example of an area with fairly consistent change and decentralized practices occur across different departments. Challenges were observed in testing given the testing was based on old deduction schedules. For example, the City designed a 4-tier deduction schedule for vision and dental deductions requiring 4 different deduction pay codes that must flow to appropriate accounting buckets which have not been validated or tested.
 - Sub-Theme: The benefits team and payroll team are equally concerned about the approach to annual enrollment and the implications on the configuration, the ability to either a) capture this year's enrollment data for system conversion or b) process transaction catch-up to update the converted data at some point post enrollment all occurring around year-end and holiday implications.
- XII. Election worker integrations not yet functional with lingering design questions on source of truth for election position data necessary for payroll and W2 purposes. With lingering design questions, this functionality has not yet been tested or validated and therefore a gap in the City's ability to pay election workers.
- XIII. The City's fire and police will continue to use the CityTime software application for time reporting and key integrations were tested with City staff reporting that "Citytime integration testing is spotty at best" in MKE6 and will require additional testing and validation in future tenants. The team reports multiple weeks of meetings to try and further test with wasted time and effort to date given lack of testing progress.
- XIV. Role-based security and role uncertainty were also identified as concerns for payroll. The role-based security and workflow functions significantly different than the way the City delegates work and processes within the City.
 - City specific operating model overview: The City has payroll clerks and they are in charge of their departments. Clerks enter and review all time cards for the city including running reports and exception reports. Clerks will then pass this information to payroll, they do additional audits and payroll team processes the payroll. Payroll clerks also own promotions, terminations, transfers and hires for example. The payroll clerks in the various departments process all these transactions
 - Future State: In Workday all the specific clerk duties are now pushed to the HR partner based on supervisory organization. The challenge is that the department based payroll clerks have all the knowledge to make these entries so we created a new payroll clerk role in security and provisioned roles and security. Workflow routing is all over the place, HR partners still getting notifications that should be routed to payroll clerks and additional testing and validation on these roles will be required to ensure appropriate workflow and more importantly appropriate segregation of duties.

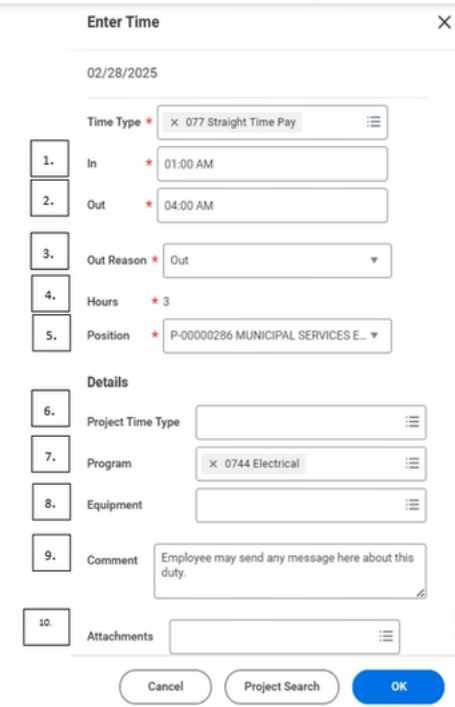
3.2 Time Tracking & Operational Readiness Gap: Time tracking in Workday introduces a significant step-change in complexity from existing City processes as the system places a high reliance on digital time entry and accurate schedules as the foundation for payroll (including for field personnel). Current City operating models had scheduling largely off-line and not in prior City systems with many field based personnel relying on paper time reporting. Assuming the City figures out an appropriate way to collect digital time cards for field personnel (kiosks, devices, etc.) and provides appropriate training, the greater challenge will be with the importance of schedules. With Workday, accurate schedules will be required and concerns exist as the City's scheduling model is highly dynamic and department-specific with some departments having highly volatile schedules (e.g. leaves, snow, unrest, festivals) so development and maintenance of schedules will require some real effort and time. This has not been tested yet but some future proof-of-concepts should provide leadership with data on the feasibility for time reporting. Some details and illustrative time entry detail are included below:

- a) Liaisons: Scheduling liaisons will be required; if schedules are not accurate, personnel may not be able to schedule paid-time-off and various alerts and messages will alert in error or not alert at all.
- b) Public Safety Schedules: Police and fire take care of schedules on their own (via other scheduling systems that integrate with Workday) which reduces the risk for the highly dynamic scheduling for these critical areas. Other departments will need to understand the schedule maintenance functionality and implications on their operating model and daily processes to ensure ownership and maintenance of schedules. In addition, City project team members indicate that Workday forces Supervisors to approve the schedule changes and if the changes are not approved, staff can't enter time and will have payroll ramifications. Illustrations of time card detail required below (imagine an employee who might have 2 hrs. for an activity applied to one job code, then 4 hours for a new activity in a new job code, 2

hrs. again to switch to yet another job code and multiple types of timecard information required across different activities, capital projects or grant funded projects). Initial testing indicates time reporting and “search” for appropriate time reporting data will be a source of significant challenge during and after go-live. Anecdotal test cases have shown search will not always find the appropriate data required for time entry and requires the individual to have knowledge on what to search for to find the appropriate data (e.g. Project Time Type or Job Code).

1. Enter your time in
2. Enter your time out
3. Choose Out or Meal-if it is not a meal break, it is Out. Even when changing jobs or tasks.
4. Hours will calculate automatically
5. Choose the position (fka job codes). “P” is primary, “P-JM” are secondaries.
6. Skip project time type (*needs config-remove*)
7. Enter the four-digit program or choose by using search of alpha or numeric values.
8. If equipment is used, search for your equipment from the box.
9. An employee may make comments
10. An employee may upload documentation

Click the Blue OK button. It will populate on your calendar.



The screenshot shows a web form titled "Enter Time" with a close button (X) in the top right corner. The form is for the date 02/28/2025. It contains the following fields and options:

- Time Type**: A dropdown menu showing "077 Straight Time Pay".
- 1. In**: A text input field with "01:00 AM".
- 2. Out**: A text input field with "04:00 AM".
- 3. Out Reason**: A dropdown menu showing "Out".
- 4. Hours**: A text input field with "3".
- 5. Position**: A dropdown menu showing "P-00000286 MUNICIPAL SERVICES E...".
- Details**: A section containing:
 - 6. Project Time Type**: A dropdown menu.
 - 7. Program**: A dropdown menu showing "0744 Electrical".
 - 8. Equipment**: A dropdown menu.
 - 9. Comment**: A text area with the placeholder "Employee may send any message here about this duty."
 - 10. Attachments**: A text input field.

At the bottom of the form are three buttons: "Cancel", "Project Search", and a blue "OK" button.



Recommendations:

To improve confidence in go-live readiness for payroll and time tracking, we recommend the City contemplate the merits of the following recommendations in addition to the testing recommendations in the prior critical theme:

1. Confirm End-to-End Payroll Capability: Ensure Cycle 2 concludes with a formal payroll readiness certification checklist & checkpoint that validates the City's ability to independently execute all payroll operations, not just test the functionality / operations. Ensure the list of
 - i) "have not seen" how these critical functions will operate in Workday,
 - ii) items that have not successfully been able to test or
 - iii) items waiting on resolution or configuration clarity have been completely resolved with Cycle 2.Conduct an executive check-in on the sufficiency of Cycle 2 outcomes and determine if additional payroll testing will be required.
 - a) Payroll Cycles: Proceed with in-process plans for cycle 2 and require execution of complete payroll cycles led by City staff (not consultant-driven), covering all major process steps and handoffs. If not possible for City staff, consider capturing the support model and specific consulting personnel required for go-live support and extend the support model for additional payroll cycles beyond the two cycles currently contracted. Align these cycle 2 parallel payroll processes to final E2E cycle and use the controlled E2E validation cycle described in the first critical theme for testing as the primary mechanism for confirming completeness
 - b) Validate Process Ownership: Confirm that each step in the payroll lifecycle has clearly defined ownership, decision points, and escalation paths
 - c) Confirm Exception Handling: Ensure the City can identify, triage, and resolve payroll exceptions without reliance on workarounds or consulting support
 - d) Require Formal Sign-Off: Obtain payroll staff confirmation that processes can be executed independently and consistently
2. Establish Payroll Control Structure: Implement a coordinated governance model to manage payroll readiness risks across workstreams:
 - a) Control Tower: Establish a temporary cross-functional team (Payroll, HR, Finance, IT, and Accenture) responsible for coordinated issue management and daily triage and track a single integrated payroll risk log, including: testing gaps, Integration defects, manual workarounds, role-based security and role / responsibility operating model refinements.
 - b) Risk Tracking: Maintain a unified inventory of payroll risks, issues, and open items, including integrations, configuration gaps, and workarounds
 - c) Decision Authority: Clarify ownership and escalation for payroll-impacting decisions to ensure timely resolution
 - d) Executive Governance: Provide structured reporting and escalation to the Executive Committee for high-impact risks
3. Validate Payroll Accounting & Control Integrity: Proceed with plans to confirm that payroll outputs accurately integrate into the City's financial environment and support compliance requirements:
 - a) Reconcile Payroll to Financials: Proceed with validation activities that payroll results correctly map to FDM structures and financial accounts
 - b) Confirm Control Functionality: Ensure payroll controls (e.g., approvals, budget checks, segregation of duties) function as intended
 - c) Validate Reporting Outputs: Confirm that payroll-related financial reporting is complete, accurate, and usable for audit and operational purposes
 - d) Test End-to-End Integration: Proceed with plans to validate that payroll accounting executes correctly through integrated payroll scenarios (leveraging the first critical theme for final E2E test execution). Validate:
 - End-to-end payroll posting to FDM structure and validate payroll accounting
 - Paycode-to-account mapping
 - Budget checks and controls
 - Require: Reconciliation between payroll outputs and financial postings
 - Confirm ability to support: Audit requirements and financial reporting

- Confirm the prior list of cycle 1 testing deficiencies has been mitigated in cycle 2 and that City personnel are confident in all aspects of payroll processing including integrations to necessary pension applications
4. Operating Model: Align system design with the City's operating model and ensure roles, responsibilities, expectations and workflows are clearly defined and executable:
 - a) Clarify Roles: Clearly establish responsibilities for payroll clerks, HR partners, departments, and payroll administration
 - b) Resolve Workflow Routing: Confirm that approvals and workflows route to the appropriate roles consistent with City operating practices
 - c) Validate Segregation of Duties: Ensure appropriate division of responsibilities and control points across payroll processes
 - d) Confirm Execution Through E2E Testing: Validate role execution and workflow behavior through integrated scenarios within the final E2E validation cycle per theme 2 recommendations.
 5. Time Tracking: Continue with plans for proof-of-concept time entry activities and test the City's ability to sustain time tracking processes required to support payroll:
 - a) Refine Schedule Ownership: Establish clear accountability for schedule creation, schedule maintenance, time entry oversight, supervisor approval dependencies, and error correction across departments
 - b) Validate Scheduling Model: Confirm feasibility of maintaining accurate schedules in dynamic operating environments (e.g., field operations, public safety)
 - c) Confirm Process Execution: Validate that employees can consistently enter time accurately and that approvals occur in a timely manner including validation for field employee time entry (devices, kiosks, workflows, contingency plans)
 - d) Assess End-User Feasibility: Validate usability of time entry processes, including navigation, search, and coding requirements

Payroll & Time Entry Conclusions:

1. Not Representative: At the present time, payroll and time tracking do not yet provide sufficient assurance that the City has demonstrated stable, repeatable, and production-ready execution of payroll processes. While the first parallel payroll cycle achieved results above tolerance thresholds (>97%), this outcome does not represent a sufficient validation of readiness given the fragmented nature of testing and the absence of full end-to-end process execution across critical scenarios and dependencies.
2. Gaps Remain: Significant gaps remain across core payroll processes, integrations, payroll accounting validation, role-based workflows, and time tracking execution. Many critical functions have either not been fully tested, not been tested in an integrated manner, or remain dependent on unresolved configuration, data, and workflow conditions. In addition, the City has not yet demonstrated the ability to execute a full payroll cycle independently, limiting confidence in operational readiness. Time tracking further introduces operational complexity through new scheduling requirements, structured coding, and digital time entry expectations that have not yet been validated at scale.
3. High Risk: Baker Tilly believes that without successful execution of the recommended actions, including completion of integrated end to end validation cycles identified in the first critical theme related to testing, confirmation of payroll process completeness, and validation of the operating model, integrations, role-based security and controls, the risk of payroll disruption, compliance issues, and operational instability at go live remains high. There is a strong likelihood of material issues occurring during early payroll cycles and the stabilization period.

****CRITICAL THEME BELOW****

- 5) Configuration Stability & Open Design Items – Configuration stability remains a critical barrier to achieving go-live readiness although we did find strong governance criteria in place for the change control board ('CCB'). While the program has made progress in advancing configuration across key areas, a meaningful volume of open configuration items, evolving design decisions, and late-stage changes continue to impact the program's ability to establish a stable baseline for testing, data validation, and operational readiness. The presence of configuration backlogs, ongoing change activity, and unresolved functional decisions indicates that the program is still finalizing core aspects of the system while simultaneously attempting to validate end-to-end functionality.
- 4.1 Change Control Board Criteria: The governance associated with limiting configuration changes consists of the following criteria: (a) configuration changes necessary to influence correct payroll, (b) address compliance with statute / ordinances, (c) required for cyber security purposes or (d) a change required by executive committee mandate.
- 4.2 Configuration Backlog: Despite the presence of established governance and defined criteria for limiting new configuration changes, evidence indicates that configuration activities remain actively in progress across multiple workstreams. Stakeholders consistently referenced open configuration-related work tracked through TAPP, punch lists, and supporting trackers, confirming that configuration has not yet reached a point of completion. As of the drafting of this report, configuration trackers indicate approximately **164 configuration items in various stages of progress**, reinforcing that many configuration elements still require finalization, testing, and formal sign-off as the City heads into late-stage testing. While these tracking mechanisms provide visibility, they also highlight that configuration completeness has not yet been achieved. As a result, downstream activities (including test execution, data validation, and readiness assessment) continue to be performed against a moving target rather than a stable and finalized system baseline.
- a) Uncertainty: From a risk perspective, the existence of an active and unresolved configuration backlog introduces continued dependency and uncertainty across the program. City personnel are concerned that testing outcomes may not fully reflect final system behavior, data conversion cycles may require rework, and readiness signals may be overstated if underlying configuration components remain incomplete.
- 4.3 Rework: In addition to the backlog of open items, the program continues to experience ongoing design changes, particularly within complex functional areas such as financial structures and account mapping. These changes have required mid-stream updates to configuration and have introduced rework across dependent workstreams, including testing and data conversion. While efforts to limit further changes through governance are evident, the program has not fully achieved a stabilized configuration baseline, and incremental adjustments are expected to continue as remaining issues are addressed.
- a) Design Evolution: This continued design evolution prevents the program from establishing a fixed point against which end-to-end processes can be reliably validated. City personnel represent that these are not changes but rather the first time they are seeing transactions and how they function in Workday which does not align with City processes.
- 4.4 Impact on Functional Readiness: Open configuration items are not limited to technical setup but extend directly into functional capabilities required for day-to-day operations. Certain business processes and system behaviors remain insufficiently demonstrated or lack clarity, indicating that configuration maturity is not yet fully achieved in all areas. In some cases, configuration decisions are still pending, leaving key aspects of system functionality unresolved.
- a) Impactful Gaps: These gaps are particularly impactful in areas such as financial transactions, interdepartmental processing, and integrations with external systems, where configuration accuracy is critical to ensuring reliable operation. As a result, the program faces continued uncertainty in its ability to execute end-to-

end business processes with confidence. Until these configuration elements are fully defined, validated, and understood, functional readiness across key processes will remain constrained.

4.5 Interdependency with Testing & Data Conversion: Configuration activities remain tightly coupled with both testing execution and data conversion efforts, resulting in overlapping dependencies across the program's most critical readiness domains. Configuration changes are occurring concurrently with testing cycles, and in some cases the changes are driving the need for additional testing iterations. Similarly, updates to configuration especially within financial domains, directly impact data conversion logic, mappings, and validation activities.

- a) **Interdependence:** This level of interdependency limits the program's ability to execute testing under stable, production-like conditions, reducing the reliability of testing outcomes and increasing the likelihood of additional testing cycles. City personnel are concerned that testing outcomes may reflect interim configurations rather than final system design, creating potential misalignment between what has been validated and what will ultimately be deployed. In turn, this contributes to delays in achieving testing maturity and reduced confidence in overall readiness metrics.

Recommendations:

To address these risks and improve confidence in go-live readiness, the program should prioritize configuration stabilization through a set of focused, near-term actions.

1. **Stabilization Inventory & Milestones:** First, the program should conduct a comprehensive inventory of existing design gaps and specific transaction scenarios that the City has not yet been able to fully observe, validate, or confirm end to end. This inventory should explicitly identify where configuration remains incomplete as well as where transaction processing has not been demonstrated or validated under real operating conditions. Building on this inventory, the program should develop a structured plan to address both outstanding design gaps and unvalidated transaction scenarios. This plan should define clear ownership, sequencing, and timelines to ensure that all critical processes and variations are configured, executed, and validated in a manner that reflects City-specific operations. Finally, this plan should be used to establish and enforce configuration stabilization milestones across all workstreams. These milestones should include explicit thresholds for configuration completeness and require formal sign off of key design decisions and validated transaction scenarios prior to initiating final testing cycles. Collectively, these milestones should act as gating criteria to ensure that downstream testing and readiness activities are conducted against a stable, complete, and validated design.
2. **Tightened Governance:** Second, change governance should be further tightened to distinguish clearly between critical and non-critical configuration changes. While the existing Change Control Board criteria appropriately prioritize payroll accuracy, compliance, security, and executive mandates, additional discipline is needed to defer non-essential enhancements and prevent continued expansion of configuration scope late in the program lifecycle.
3. **Final E2E:** Third, configuration activities should be more tightly aligned with testing and data readiness sequencing. Final end-to-end testing cycles should be executed only once configuration has reached an acceptable level of stability, and data conversion and integration efforts should be synchronized to reflect the latest finalized configuration. This alignment will reduce rework and improve the reliability of validation outcomes.
4. **Stabilization Reporting:** Finally, the program should enhance transparency into remaining configuration work (including details of various status categories) by maintaining a consolidated and regularly updated view of open configuration items, their dependencies, and their impact on readiness. Providing this visibility at an executive level will support more informed decision-making and ensure that residual configuration risk is clearly understood and actively managed.

Conclusion:

1. Configuration stability remains a defining constraint on the program's ability to demonstrate go-live readiness. While governance structures are in place and progress has been made across key functional areas, the program has not yet achieved a fully stabilized configuration baseline. Evidence across stakeholder interviews and artifact review indicates that configuration work remains active, design decisions continue to evolve, and key functional behaviors are not yet consistently finalized. As a result, the program is effectively attempting to validate end-to-end readiness while aspects of the system design are still being determined. This dynamic limits the reliability of testing

outcomes, introduces rework across data conversion and validation activities, and reduces confidence that current readiness indicators accurately reflect production conditions.

2. Until configuration reaches a level of stability where core design decisions are finalized, validated, and consistently applied across workstreams, the program's ability to demonstrate repeatable, production-ready performance will remain constrained. Accordingly, configuration stability should be viewed not as an isolated technical consideration, but as a primary driver of overall readiness risk and a critical dependency for achieving a successful go-live.

****CRITICAL THEME BELOW****

- 6) Financial Readiness – Financials readiness represents a high-risk functional domain given its central role in enabling the City's ability to execute procure-to-pay, order-to-cash, capital project accounting, inventory management, and financial reporting processes. While progress has been made in advancing configuration and initiating testing activities, current conditions do not yet demonstrate a stable, integrated, and validated financial operating model in Workday. Financial team members remain very concerned with the progress to date and risks as the City moves toward go-live.

5.1 Financial Gaps: Across interviews and artifacts, the Financials workstream reflects a combination of foundational gaps in City-based Workday specific subject matter understanding, incomplete data readiness, insufficient end-to-end validation, and design decisions that may not fully support the City's operational and reporting requirements as the team reports they are still struggling to validate that design functionality will meet City specific processes and functionality. These challenges are compounded by turnover in key finance roles and limited capacity of experienced City financial leadership, resulting in knowledge gaps and reduced confidence in both system configuration and operational readiness.

- a) City Knowledge: Significant loss of institutional knowledge due to retirements and turnover, combined with the absence of planned dedicated SMEs, has resulted in limited City understanding and therefore ownership of financial design, configuration, and validation
- b) Capacity Constraints: Current financial resources are capacity-constrained (e.g., audit, ACFR) and lack sufficient Workday functional depth and hands-on exposure, limiting effective participation in testing and decision-making

5.2 Data Readiness: Financial data readiness remains a critical constraint on the program's ability to demonstrate go-live readiness. Data conversion activities have been incomplete and historically delayed, with key datasets such as project-related data requiring extended timelines. As a result, earlier testing environments lacked complete and reliable financial data, limiting the program's ability to identify defects and validate configurations at the appropriate stages of the lifecycle.

- a) Finance Integrated Testing: Several critical financial data domains, including capital project balances, encumbrances, accounts receivable activity, and inventory valuation, have not been fully validated or tested in an integrated, production-like manner. Stakeholders consistently noted that the absence of complete and accurate data has prevented meaningful end-to-end validation, with recent testing efforts unable to consistently support even basic financial transactions such as supplier invoice processing following data loads.
- b) Data Validation: Compounding this issue, data validation confidence remains unclear, and only a limited number of individuals possess the historical knowledge required to confirm the accuracy and completeness of converted data. Without a fully converted and validated financial dataset, the program cannot demonstrate that Workday will support accurate financial balances, reporting, or transaction processing, significantly limiting confidence in overall financial readiness.
 - Data Completeness: Additional evidence from recent testing activities (6/23) further highlights the extent to which data completeness and consistency continue to constrain financial readiness. In one example, users attempting to process relatively simple supplier invoice transactions encountered recurring errors related to invalid cost center assignments. Upon investigation, it was determined that key organizational data elements, including department assignments for worker positions, were not populated within the testing environment. This issue was not isolated to a single department (DPW) and appeared to impact a broader population of worker records, indicating gaps in foundational data setup.
 - Processing Errors: These data deficiencies have direct implications on transaction processing and control effectiveness. For example, users attempting to process supplier invoices encountered cost center validation errors driven by missing organizational data, including incomplete department assignments on worker records. Despite these errors, transactions were in some cases able to proceed through key process steps, including budget

checks, rather than being stopped as expected. Functional users noted that under normal operating conditions, transactions containing invalid or incomplete data should not advance through downstream financial controls.

- Reduced Confidence: This behavior created confusion regarding system functionality and reduced confidence in the reliability of validation controls, as errors were not consistently enforced as blocking conditions. Inconsistent treatment of validation rules, where certain issues generate warnings rather than preventing progression, further obscures whether transactions are being processed in accordance with defined financial control expectations.
- Valid Data: Compounding these issues, discrepancies in available data across environments further limited testing effectiveness. Budget data was incomplete, with only a subset of fiscal years loaded, requiring users to adjust transaction dates to align with available data rather than replicate real-world scenarios. Communication regarding which data sets were available in each testing environment was inconsistent, resulting in uncertainty among functional users and reducing confidence in testing outcomes.
- Data Foundation: Collectively, these challenges demonstrate that financial data within testing environments is not yet sufficiently complete, aligned, or stable to support reliable validation of core financial processes. Missing or misaligned organizational data, incomplete budget structures, and inconsistent validation behavior limit the program's ability to confirm that transactions will process correctly under production conditions and significantly constrain confidence in overall financial readiness.

5.3 Integrated Financial Testing: The program has not yet demonstrated the ability to execute fully integrated, end-to-end financial processes across key operational cycles. Core processes including procure-to-pay, order-to-cash, capital project accounting, and inventory management have not been validated in a coordinated, production-like manner. Instead, testing to date has been described as fragmented and largely aligned to unit-level validation rather than true end-to-end business process execution, consistent with broader testing limitations outlined in the Testing critical theme.

- a) Financial Controls: This gap is further reflected in the limited validation of critical financial controls and statutory requirements, including department-level budgetary controls and approval hierarchies tied to ordinances. Testing scenarios and scripts have generally remained high-level and generic, with insufficient alignment to City-specific operating conditions, reducing their effectiveness in simulating real-world execution. In addition, dependencies across financial modules such as accounts payable, accounts receivable, procurement, projects, and inventory have not been consistently exercised together in integrated scenarios, increasing the risk that cross-functional defects remain undetected.
- b) Production Like Testing: As described in more detail in the testing critical theme, the absence of repeatable, production-like testing conditions prevents the program from establishing a reliable baseline for validating system performance. Within Financials specifically, this limitation significantly constrains the City's ability to confirm that end-to-end financial transactions, controls, and reporting will function as intended. As a result, there is limited assurance that financial operations can be executed consistently and accurately at go-live, particularly when considering the complexity and interdependencies of the City's financial environment.

5.4 Financials Design: Chart of accounts and financial design decisions remain an area of elevated risk for the program. Recent changes to the chart of accounts structure, including the adoption of a constrained general ledger account design, may not fully support the City's operational and reporting requirements, particularly in areas such as detailed balance sheet reporting and the management of a highly complex fund structure. Stakeholders expressed concern that several of these design decisions were made under schedule pressure, with limited involvement from experienced financial subject matter experts and, in some cases, without clear City validation or approval.

- a) Account Code Structure: The Chart of Accounts and related financial design concerns are further illustrated by stakeholder feedback regarding the decision to move to a four-digit account code structure. City finance stakeholders indicated that the legacy PeopleSoft structure contained embedded logic that helped distinguish major financial statement categories, including assets, liabilities, revenues, and expenses. The concern expressed is that the future Workday design may reduce or obscure this logic, requiring the City to rely on alternative structures such as revenue categories, expense categories, worktags, and reporting logic

to recreate details that were more directly represented in the legacy accounting structure. Current team members have not been able to validate the capability of the system to support the City needs in this area.

- b) Capital Asset Accounting: A specific concern was raised regarding the City's ability to support capital asset accounting and balance sheet reporting under the constrained account code structure. Finance stakeholders indicated that the four digit structure may not provide sufficient capacity or specificity to address the full range of the City's capital assets and infrastructure categories. This concern is particularly important given the scale and complexity of the City's asset base and the need to support fund-level and asset level reporting requirements. Stakeholders indicated that revenue and expense categories may be sufficient to support certain income statement reporting needs, though potentially at a more aggregated level than current reporting. However, there were significant concerns that the current design may not provide the level of detail or flexibility required to support balance sheet reporting requirements.
- c) ACFR Reporting: This concern also extends to the Annual Comprehensive Financial Report (ACFR) and fund level financial statements. Stakeholders noted that ACFR reporting is being discussed at a relatively high level, while the City maintains hundreds of funds and often requires reporting at more detailed fund and account level than reflected in high level reporting views currently contemplated for the future state. If the Workday design does not preserve sufficient accounting logic or provide reliable alternative structures, the City may face challenges producing detailed financial statements, reconciling balances, and supporting audit and statutory reporting requirements.
- d) Support the City's Needs?: City personnel interviewed believe these issues reinforce that the financial design concern is not limited to user preference or reporting format. Rather, it raises a more fundamental question regarding whether the future state accounting structure will support the City's required level of financial detail, capital asset classification, balance sheet presentation, and fund accounting complexity. Until these design assumptions are validated through detailed reporting, reconciliation, and financial statement use cases, there remains a risk that the City may not have sufficient confidence that Workday can support its statutory, audit, and operational financial reporting needs at go-live.
- e) Worktags: In addition, the transition from legacy chart fields to the Workday worktag framework introduces challenges related to financial analysis, reporting flexibility, and overall usability. Consolidating multiple financial dimensions into worktags has made it more difficult to isolate and analyze data at the level required for operational decision-making and financial reporting. Early reporting demonstrations indicate that the current design does not consistently support the City's need to produce detailed financial views or perform analysis aligned to departmental, fund-level, and statutory reporting requirements, including outputs required for ACFR and other regulatory reporting.
- f) Financial Operations: If not addressed, these design limitations may constrain the City's ability to effectively manage and analyze its financial operations within Workday. This introduces risk of ongoing reporting challenges, reduced analytical capability, and the potential need for post-go-live rework, particularly in areas tied to statutory reporting, audit requirements, and financial transparency.

5.5 Configuration: Financial module configuration and integration readiness remain incomplete and continue to pose a significant risk to overall financial operations. Several core financial areas, including inventory, projects and grants, encumbrance processing and procurement workflows, have not yet reached a level of configuration maturity or validation necessary to support production use. In particular, inventory design and validation challenges related to bin structures, on-hand quantities, and valuation methodologies highlight gaps in both system setup and operational alignment. Similarly, projects and procurement processes have not been consistently validated through end-to-end scenarios, further limiting confidence in system behavior across key financial functions.

- a) Open Integrations: In parallel cycle 1, a number of critical integrations required to support financial operations remain either incomplete or insufficiently tested, including integrations related to pension processing and treasury functions. These gaps introduce uncertainty into the reliability of financial data flows and downstream processes that are essential for accurate payroll accounting and reporting.
- b) Workflows & Routings: Financial workflows and approval routing also reflect misalignment with City operating practices. Stakeholders noted that transactions are often routed to incorrect individuals or excessively broad groups, creating inefficiencies and increasing the risk of control failures. These challenges are compounded by unresolved concerns related to segregation of duties and the appropriateness of access and approval structures within Workday.

- c) Risk: Unless these gaps are addressed, the City faces an elevated risk of transaction processing failures, breakdowns in financial controls, complete and accurate financial accounting, significant operational inefficiencies at go-live, particularly given the complexity and interdependencies of its financial environment.

Recommendations:

1. E2E Testing: Leverage the structured, controlled end-to-end testing recommendations outlined in the testing critical theme above as the primary mechanism for validating integrated financial operations.
 - a) Limitations: As the City continues renewed end-to-end testing, identify and document any known limitations in the current design, including required workarounds or reporting dependencies, and formally assess whether they are acceptable for go-live or require remediation. Interviews indicate that additional learning and therefore configuration changes are highly likely in the financials area.
 - b) Closure Plan: Establish a targeted “financial readiness closure plan” for incomplete modules (inventory, projects and grants, procurement), including clear definition of remaining configuration tasks and validation criteria.
 - c) Integrations: Prioritize completion and validation of critical financial integrations, including pension and other downstream financial interfaces, ensuring data flows are accurate and reliable.
 - d) Workflows: Require formal confirmation that financial workflows, approval routing, and segregation of duties align to City operating practices and control requirements.
2. Operational Reporting: Continue execution of focused working sessions with City finance leadership to validate that the chart of accounts and worktag structure supports operational reporting, fund accounting complexity, departmental reporting needs and statutory requirements including ACFR reporting.
 - a) Common Tasks: Test the ability to perform common financial analysis tasks within Workday and downstream tools to ensure usability aligns to City expectations.
 - b) Gaps & Mitigation Strategies: Identify reporting gaps early and define mitigation strategies, including report redesign, data structure adjustments, or interim reporting solutions.
3. Readiness Criteria: Define financial-specific readiness criteria within the Go/No-Go readiness framework, including successful execution of core financial cycles, validation of controls, and confirmation of reporting outputs.
4. Sing-off: Require explicit financial readiness sign-off tied to successful completion of these integrated validation activities prior to go-live decision making.

Financials Conclusions:

1. Not Yet Validated: The Financials workstream has not yet demonstrated stable, repeatable, and production-ready execution of core financial processes, driven by data gaps, incomplete testing, and ongoing configuration changes.
2. Interdependent Risk Driver: Financial readiness is tightly coupled with data conversion, testing maturity, configuration stability, and resource capacity, making it a primary driver of overall program risk.
3. Operational Risk: Without successful remediation, there is a high likelihood of significant post-go-live issues, including transaction processing failures, reporting inaccuracies, control deficiencies, and delayed financial close cycles.

******CRITICAL THEME BELOW******

- 7) Human Capital Management – Human Capital Management readiness represents a high-risk domain due to its broad functional scope, decentralized operating model, and reliance on coordinated execution across position management, compensation, benefits, absence management, core human resource management, talent and learning. While individual functional areas have made progress in configuration and testing (e.g. benefits), the program has not yet demonstrated an integrated, stable, and operationally sustainable HCM model. Significant constraints in resource capacity, data readiness, testing maturity, and ownership alignment limit the City’s ability to validate end-to-end processes and build confidence in go-live readiness.

6.1 Capacity: The HCM team indicates the workstream is significantly understaffed relative to estimated needs, with materially fewer resources than planned and insufficient project estimates for the work required from the beginning of project execution. This has constrained execution capacity and limited the team's ability to focus on priority activities. At the same time, key functional roles lack clear long-term ownership, as several leads are supporting multiple domains such as HR, reporting, compensation, and security. This creates risk to both near-term delivery and long-term sustainment.

- a) Limited Experience: Compounding these challenges, the City team reflects limited ERP and Workday-specific experience, particularly within City roles responsible for oversight and vendor management and City team members voice concerns in the pivot from consultant led to City led ownership in the past several months as they do not know the Workday system. The team expressed this as a key reason for on-going configuration changes.
- b) Operating Model: In addition, the absence of a clearly defined future-state operating model (including roles, responsibilities, and handoffs) has introduced ambiguity in process ownership, workflow routing, and post-go-live accountability. These issues are further exacerbated by the City's highly decentralized organizational structure, where HCM processes are being implemented without sufficient standardization or clarity on where variation is required versus where consistency is expected. As a result, execution is heavily dependent on a small set of individuals, without a scalable or sustainable operating model in place to support post-go-live operations.
 - New Roles: The HCM workstream is progressing toward a future-state operating model that introduces new roles and responsibilities; however, there is limited evidence that these roles are clearly defined, resourced, or prepared to assume ownership at go-live. Current staffing largely reflects a project-based model, where baseline resources are supporting implementation activities but are expected to return to their day-to-day responsibilities post-go-live. This creates a transition risk, as the individuals expected to support ongoing operations (e.g. department specific staff) may not have sufficient representation or exposure to the system design, configuration decisions, or end-to-end process workflows. This applies both to the decentralized nature of HCM at the City as well as to specific centralized roles within the Department of Employee Relations ('DER').
 - Role Clarity: In several areas, ownership for future-state functions remains unclear or has not been formally established. Notably, the absence management function represents a net-new "system" capability for the City, with no dedicated role or clear functional owner identified. Responsibilities for absence configuration and setup have been performed by project team members; however, there is no defined owner accountable for ongoing execution and support. Similarly, labor and compliance processes, which will govern critical activities such as hires, transfers, leaves, and probation, lack clearly assigned ownership. While initial setup activities have been completed by individual contributors, these same individuals are not expected to support the functions operationally, creating a gap between implementation and ongoing accountability.
 - HCM Functions: These gaps are further compounded by indications that some current functional leads will not transition into equivalent roles post-go-live, reducing continuity between implementation and sustainment. As a result, the program has not yet demonstrated a stable model for how HCM functions will be owned, supported, and executed in production.
 - Risk implication: The absence of clearly defined and prepared future-state roles introduces a high risk that critical HCM processes will lack effective ownership at go-live, leading to execution gaps, reliance on workarounds or external support, and potential instability during early operations.

6.2 Data Conversion: HCM data conversion activities have experienced delays and rework, with earlier tenant builds requiring significant correction and clean-up. Data quality remains inconsistent, with continued reliance on manual workarounds, including spreadsheets, to support certain domains such as absence and compensation-related data. In addition, legacy PeopleSoft data is not always structured in a manner that aligns with Workday requirements, necessitating transformation and interpretation during the conversion process.

- a) Limited availability of subject matter experts with historical knowledge constrains data validation confidence and timeliness.
- b) Data dependencies (e.g., job data, position data, onboarding triggers) continue to block downstream testing and integrated process execution.

6.3 Testing: HCM testing has largely been executed in a fragmented and siloed manner across functional areas, with limited coordinated execution of integrated workforce lifecycle processes. While testing activities have progressed across domains such as benefits, compensation, and absence, these efforts have not consistently come together to validate how processes operate across end-to-end scenarios. As noted in the Testing Critical Theme, the program has not yet demonstrated stable, integrated validation under production-like conditions, and this limitation is particularly evident within HCM-specific processes.

- a) **Tests Not Production Like:** In many cases, testing scenarios rely on manually staged data and “proxy” security role execution, which restricts the program’s ability to confirm that workflows perform as expected under real operating conditions with production role-based security parameters. Critical process flows, including onboarding triggers, benefits eligibility determination, and absence-related transactions, have not consistently executed successfully in integrated scenarios, highlighting gaps in both configuration and alignment to business processes. In addition, high-volume and operationally significant capabilities, such as mass hiring events, retroactive changes including necessary pension updates, and large-scale compensation updates, have not been fully exercised, despite representing core requirements for City operations.
- b) **Maturity:** Testing maturity within the HCM workstream is further constrained by inconsistent scenario definition, limited availability of structured test scripts, and the absence of standardized procedures. As a result, functional teams have been required to develop their own testing approaches, leading to variability in execution and reducing overall confidence in testing outcomes.
- c) **Integrated Execution:** As a result, the program has not yet demonstrated repeatable, integrated execution of HCM processes, limiting confidence in the City’s ability to support workforce lifecycle operations at scale following go-live. These challenges are compounded by the limited availability of subject matter experts with historical knowledge of the data, which constrains both the confidence in and timeliness of data validation efforts. As a result, key data dependencies, including job data, position data, and onboarding triggers, continue to impact downstream testing and limit the program’s ability to execute integrated end-to-end processes.
- d) **Data Barriers Persist:** Without clean, complete, and validated HCM data, the program cannot reliably test or execute core workforce lifecycle processes at go-live.

6.4 Alignment to Business Processes: City personnel report that certain HCM domains, particularly compensation, absence, and position management, were under-prioritized early in the project to focus on higher project priorities. This resulted in late-stage configuration activities and rework during testing. In several areas, configuration decisions were made with limited City validation or sufficient subject matter expertise, increasing the risk that system design may not fully align with actual business processes and operational needs.

- a) **Integration Readiness:** At the same time, integration readiness remains uncertain in key areas such as job applications and time tracking feeds, with limited evidence that these integrations have been validated across realistic data volumes and usage scenarios. Ongoing configuration changes and interdependencies continue to impact the stability of the environment, delaying testing efforts and introducing additional rework as downstream processes are affected.
- b) **City Complexity:** These challenges are further compounded by the complexity of the City’s operating environment, including specialized requirements related to public safety, union agreements, and departmental variations, which have not yet been fully addressed or validated through design and testing activities (contract-driven functionality, highly specialized compensation scenarios, specialized processing, and custom configurations).
- c) **Not Fully Validated:** As a result, incomplete and evolving configuration limits the program’s ability to validate HCM processes under stable conditions and increases the likelihood of disruption to operations following go-live.

6.5 Security: Role-based security design continues to evolve, with ongoing uncertainty regarding appropriate access, approval routing, and segregation of duties across HCM processes. Current workflow routing frequently directs transactions to incorrect or overly broad user groups, reducing operational efficiency and increasing the risk of control breakdowns. In addition, role design has not been consistently aligned to a clearly defined future-state operating model, resulting in confusion around responsibilities and execution ownership within Workday.

- a) **Proxy Access:** These challenges are further complicated by the use of proxy access during testing, which masks true production behavior and limits the program’s ability to validate how roles, access to sensitive data, workflows, and approvals will function under actual operating conditions. As a result, there is limited confidence that access controls and workflow routing will operate as intended at go-live.

- b) Role Validation: This misalignment between roles, access, and workflows introduces risk to both operational execution and the effectiveness of internal controls, increasing the likelihood of processing inefficiencies, inappropriate access, and compliance challenges following deployment.

6.6 Hands on Execution: City personnel have had limited time for hands-on experience with the Workday system, as training efforts have occurred concurrently with active project execution and ongoing operational responsibilities. As a result, opportunities for focused learning and repetition have been constrained, limiting the development of practical system proficiency. Formal Workday training has also been uneven in depth and consistency, with stakeholders indicating that preparation has not been sufficient to support independent execution of key processes.

- a) Knowledge Transfer: At the same time, knowledge transfer from implementation partners has been constrained by ongoing execution pressures, reducing the City's ability to fully absorb system design, configuration decisions, and operational workflows. Functional teams consistently report limited confidence in their ability to navigate the system, resolve issues, and execute end-to-end processes without support, particularly in more complex areas of HCM.
- b) Readiness: These conditions indicate that experiential readiness remains underdeveloped across key roles. Without sufficient hands-on capability and confidence, the City is likely to remain reliant on external partners for operational support, increasing the risk of disruption and instability during the post-go-live stabilization period.

Recommendations:

The HCM workstream would benefit from a focused set of actions designed to clarify ownership, stabilize the operating model, and ensure that functional readiness is aligned to broader program execution activities already outlined in other sections of this report (e.g. the testing critical theme).

1. Operating Model: The City should formally define and document the future-state HCM operating model, including clear role definitions, responsibilities, and process ownership across all functional and departmental areas involved with future state Workday HCM processes (e.g. absence, compensation, benefits, labor and compliance, and reporting).
 - a) Ownership: This effort should explicitly address which roles will own ongoing operations post-go-live and ensure that these roles are aligned to Workday processes rather than legacy structures. Particular attention should be given to net-new functions such as absence management and labor and compliance, where ownership is not currently established for system transactional processing.
 - b) Resource Model: The program should reassess its resource model to ensure that individuals expected to support post-go-live operations are actively engaged in remaining configuration validation, testing, and readiness activities. Where current project resources will not transition into operational roles, a formal transition plan should be developed to transfer knowledge, context, and accountability to future-state owners. This effort should be coordinated with the resource-leveled planning and execution recommendations defined in other sections of the report to ensure that both project completion and operational readiness are supported by realistic capacity and role alignment.
 - c) Readiness Plan: The City should establish a targeted experiential readiness plan for HCM functional leads and key operational roles, prioritizing hands-on execution of Workday processes over traditional training approaches. This plan should ensure that individuals expected to own processes at go-live have sufficient exposure to system functionality, workflows, and issue resolution. This recommendation is intended to complement the broader training and change management activities outlined in the report by reinforcing the need for role-specific readiness validation tied to actual process execution.
2. Align Data & Testing: In alignment with broader data conversion and testing recommendations, the City should establish a targeted HCM data readiness workplan focused on resolving known data gaps, dependencies, and validation constraints across job data, position data, onboarding triggers, and key functional domains such as absence and compensation. This workplan should clearly define ownership, timelines, and validation criteria for achieving production-ready data. This recommendation complements, but does not replace, the broader testing and data readiness activities outlined in the Testing Critical Theme, and should ensure that HCM-specific data dependencies do not continue to constrain integrated end-to-end validation efforts.

- a) Cross-functional Coordination: The City should reinforce expectations for cross-functional coordination across HCM domains, ensuring that remaining validation activities are executed with clear ownership and accountability for end-to-end process outcomes. This includes aligning HCM workstreams such as staffing, benefits, absence, and compensation around shared process flows and dependencies. Execution of this recommendation should leverage the structured, controlled testing approach defined in the Testing Critical Theme, with HCM functional leads actively participating in coordinated validation cycles to ensure process completeness and alignment.
- 3. Stabilize Configuration & Integrations: The program should continue to align HCM configuration and integration activities to the broader configuration stabilization and sequencing recommendations outlined in this report. This includes reinforcing discipline around limiting non-critical changes, prioritizing completion of key integrations such as job applications and time tracking, and ensuring that configuration changes do not continue to disrupt downstream validation efforts.
 - a) Transparent Reporting: HCM-specific configuration priorities should be explicitly included in the program's configuration tracking and executive reporting mechanisms to provide transparency into remaining risks and dependencies.
- 4. Security: The City should formalize ownership for role-based security and workflow design across HCM processes, ensuring that responsibilities for access provisioning, approval routing, and segregation of duties are clearly defined and aligned to the future-state operating model. Functional leads should be actively engaged in confirming that role assignments and workflows reflect actual business processes and operational expectations.
 - a) This effort should be coordinated with the broader security, access, and controls readiness activities referenced in the report, ensuring that HCM-specific requirements are incorporated into overall governance and validation frameworks.
- 5. HCM Specific Readiness Criteria: The program should define a clear set of HCM-specific readiness criteria within the overall go/no-go framework, including confirmation of process ownership, data readiness, configuration stability, and demonstrated ability to execute key workforce lifecycle processes. These criteria should be validated by HCM functional leads and incorporated into executive-level readiness reporting. This recommendation aligns with the broader go-live decision readiness framework described in the report and ensures that HCM risks are explicitly evaluated in final decision-making.

HCM Readiness Conclusion:

- 1. Not Yet Validated: The HCM workstream has not demonstrated stable, integrated, and production-ready execution of workforce lifecycle processes across staffing, compensation, benefits, absence, and payroll dependencies.
- 2. Interdependent Risk Driver: HCM readiness is tightly coupled with data conversion, testing maturity, configuration stability, security design, and workforce preparedness.
- 3. Operational Risk: Without resolution of these gaps, there is a high likelihood of process breakdowns, incorrect transactions, workflow failures, and elevated support demand during early stabilization, particularly given the scale and complexity of the City's decentralized workforce.

DETAIL REPORT PART II(B) – ADDITIONAL READINESS THEMES

The following additional findings and recommendations, while not elevated to “critical themes”, represent important considerations for strengthening overall program readiness and execution.

- 8) Milestone Attainment & Execution Discipline - The program has demonstrated a sustained pattern of missed or partially achieved milestones, indicating underlying challenges in execution discipline, dependency management, and resource capacity. While the extension to a late December 2026 go-live provides additional time, successful delivery will require a fundamental shift from activity-based tracking to outcome-based execution.
- a. Work Visibility & Planning Detail: Across functional areas, there is inconsistent understanding and definition of the remaining scope of work and effort required to complete it. In several instances, work remains documented at a level that supports tracking but does not sufficiently enable accurate estimation, sequencing, or dependency management. This lack of detailed work planning limits the program’s ability to accurately forecast timelines and demonstrate an ability to achieve milestone commitments. The transition to punch lists has improved visibility into discrete groups of project activity (e.g. test scenario execution); however, these lists are not consistently integrated into a resource-leveled execution plan or aligned to a validated timeline, limiting their effectiveness as a forecasting and execution management tool.

Recommendations:

The program should contemplate the merits of a project management “reset” for the remaining effort to establish a reliable, evidence-based delivery cadence.

1. Remaining Work: Develop a bottom-up inventory of remaining work, decomposed to a level that supports accurate effort estimation and dependency identification.
 2. Resource Leveled Effort: Align remaining tasks to a resource-leveled execution plan that reflects realistic City staff capacity, competing operational priorities, and weekly capacity tracking / time reporting to ensure sufficient execution bandwidth is available.
 3. Delivery Cycles: Structure remaining work into short, time-bound delivery cycles (e.g., 1–2 weeks) with clearly defined outcomes and ownership.
 4. Milestone Tracking: Implement consistent milestone tracking and performance measurement (e.g., planned vs. actual, % complete, milestone attainment trends), with enhanced executive-level visibility and defined actions for Executive Committee members to remove barriers, address dependencies, and mitigate emerging schedule impacts.
 5. Trend Analysis: Incorporate trend analysis and delivery performance reporting into Executive Committee updates to assess whether execution reliability is improving over time.
- 9) Regression Testing: As documented elsewhere in the report, the program continues to experience ongoing configuration, data, integration, and role-based security changes during late-stage testing, resulting in repeated re-testing of previously executed scenarios. While some iteration is expected in earlier testing phases, there is no evidence of a formalized, risk-based regression testing strategy. Team interviews also confirmed the absence of a defined regression testing approach to ensure that previously validated functionality remains stable as additional changes are introduced. This is despite the test strategy document calling for regression testing and leading software industry practices that emphasize its importance.

- a. Punch list Testing: In practice, re-testing efforts appear to be largely based on City personnel identifying the need to retest largely triggered by defects, incremental changes, or proactive action by City personnel, rather than driven by a structured approach that clearly defines what must be revalidated, when, and to what level of completeness. As a result, confidence in the validity of prior testing results is reduced, contributing to ongoing instability in end-to-end validation efforts.
- b. No Regression Testing: Without a defined regression testing framework, the program faces increased risk that updates in one area (e.g., configuration adjustments, integration fixes, or data conversion changes) may introduce unintended impacts to other processes, particularly across cross-functional workflows. This risk is amplified given the complexity of the City's operating environment and the interdependencies across HR, Payroll, Financials, and integrations.
- c. Test Strategy: While the City's test strategy document appropriately defines regression testing purpose to "Verify that configurations, security, business process, reporting and integrations continue to behave as expected following: a) A Workday Feature Release, or b) If new functionality is introduced following previously executed testing, to ensure that the update has not negatively impacted prior test results. We did not find evidence of such testing and validated the absence via interviews with project personnel.

Conclusion: Given the volume and frequency of ongoing configuration, integration, data, and security updates, regression testing should operate as a continuous, risk-based discipline* to ensure that previously validated functionality remains stable as changes are introduced. This includes clearly defining revalidation scope, assessing cross-functional impacts, and systematically re-executing critical scenarios to maintain confidence in overall system readiness.

- i. *Many organizations also invest in the development of automated testing / regression testing capabilities to address periodic Workday releases and to mitigate the risk of introducing new feature/functionality sets without sufficient regression testing.

Recommendations:

1. Regression Test: We recommend the City strongly consider the merits of more formalized regression testing. To improve system stability and confidence in prior testing results, the program should introduce a more structured and risk-based regression testing discipline that aligns to the current active state of configuration and ongoing change.
 - a) Establish a practical, near-term regression testing approach that identifies the key processes, integrations, and configurations that should be revalidated as changes continue.
 - b) Establish more consistent expectations for when re-testing should occur based on the nature of changes being introduced.
 - c) Enhance visibility into the amount and impact of re-testing occurring across the program.
 - d) As the program progresses toward final validation, continue with change control board discipline to limit additional configuration and begin defining future expectations for stabilization, without requiring immediate enforcement.
 2. Automated Regression: Consider whether automated regression testing might be added to the solution landscape to augment but not replace the retesting by City personnel.
- 10) City Ownership Including Project Management: – This project represents one of the most significant and complex operational changes undertaken by the City, impacting core financial, payroll, procurement, and HR processes across all departments. Given the scale, complexity, and long-term implications of the implementation, sustained and clearly defined City ownership across the program (including project management) is critical to both near-term execution and long-term success. The recent retirement of the City project manager role represents a meaningful inflection point for the program, particularly given the scale and complexity of the Workday implementation.

- a. External Partner Reliance: Beyond the transition in project management leadership, stakeholder feedback indicates that City ownership across key areas of the program remains uneven and, in some cases, heavily reliant on external partners. Capacity constraints, dual responsibilities across operations and project work, and limited centralized oversight have reduced the City's ability to consistently drive integrated execution, enforce accountability across workstreams, and maintain clear visibility into remaining effort and dependencies. This dynamic introduces execution risk in the near term and raises concerns regarding the City's ability to fully assume long-term ownership of the solution post go-live.

Recommendations:

1. Dedicated City Project Management: The City should immediately establish and maintain dedicated internal project management leadership for the remainder of the implementation, clearly defining ownership, authority, and accountability for execution. This role should be appropriately supplemented with external project management support to provide additional capacity and expertise, ensuring continuity, disciplined execution, and effective oversight of remaining readiness activities.
 2. Ownership: In addition, the City should formally re-enforce ownership across all critical workstreams, including clear assignment of accountability for delivery, decision-making authority, and post-go-live sustainment. This should include confirmation of primary and backup owners for key business processes, data domains, integrations, reporting, and support functions.
 3. Remaining Work: The program leadership structure should also be reinforced through centralized coordination mechanisms that enable consistent prioritization, integrated planning, and enforcement of execution discipline across workstreams, ensuring dependencies are actively managed and remaining work is clearly understood and achievable within the revised timeline.
 4. Knowledge Transfer: Finally, the City should increase focus on the knowledge transfer activities and transition plan aligned to go-live readiness, ensuring that internal resources are prepared to assume operational ownership and reducing long-term reliance on external partners.
- 11) Go-Live Decision Readiness: – The program is working to establish a consistently applied, evidence-based go/no-go decision framework. While the program has begun identifying key factors that will inform the go-live decision, these elements have not yet been translated into a formal, evidence-based framework with defined thresholds, required artifacts, and consistent decision criteria agreed by City workstream leads. Stakeholder feedback indicates that readiness is currently being assessed through a combination of workstream-level progress, informal judgment, and evolving punch list tracking, rather than an integrated and standardized view of operational readiness that incorporates structured input and formal sign-off from City functional leads and implementation partners.

Recommendations:

1. Formal Go / No-Go: Develop and implement a comprehensive, evidence-based go/no-go framework that incorporates key elements from this report, including identified risks, readiness gaps, and critical dependencies. The framework should define clear decision criteria, required evidence, and thresholds aligned to operational readiness outcomes. Functional leads should validate that criteria reflect the conditions required for their areas to operate effectively at go-live and actively participate in go/no-go deliberations, with final decision authority retained at the Executive Committee level.
 2. Executive Committee: Integrate the readiness scorecard into Executive Committee governance through structured decision checkpoints leading up to go-live (e.g., 90/60/30/15 days). This will enable leadership to assess progress against objective criteria and make informed decisions based on validated readiness rather than perceived progress.
 3. Enhanced Reporting: Establish a clear and consistent approach to identifying, categorizing, and reporting remaining open items and residual risks. Items should be classified (e.g., required for go-live, workaround, policy/process adjustment, or post-go-live deferral) to provide full transparency into readiness gaps and support informed risk acceptance decisions.
 4. Controls: Security, Access, and Controls Readiness should remain a specific go-live focus area, as role-based security, segregation of duties, access governance, and compliance/control mapping require further formalization and validation before go-live.
- 12) Cutover, Hypercare & Stabilization Readiness: – Elements of cutover planning and post-go-live support have been defined, however, the operating model has not yet been fully operationalized or validated across the program. Stakeholder feedback indicates that key components of the stabilization model including issue intake, triage, routing, and escalation remain insufficiently defined or consistently understood across functional and technical teams that will be called upon after go-live.

- a. Support Structure: Several interview participants expressed uncertainty regarding how issues will be managed in practice during hypercare, including how tickets will be prioritized, who will be responsible for resolution, and how work will be distributed across City resources, AMS providers, and implementation partners. In the absence of a clearly defined and exercised model, there is a heightened risk that functional teams (many of whom are already operating under capacity constraints) will become the default point of support during stabilization.
- b. Validation: In addition, current planning does not yet demonstrate that the end-to-end support model has been tested under realistic conditions or modeled using forecasted volumes, issue scenarios, and cross-functional dependencies representative of go-live and hypercare operations. Given the volume and complexity of expected issues following go-live across suspected high-volume areas of payroll, financial operations, reporting, and integrations the City functional team members lack operational validation and confidence in the program's ability to manage stabilization effectively, maintain service continuity, and prevent disruption to core City operations.

Conclusion: Given the expected volume and complexity of post-go-live issues across payroll, time tracking and financial operations, limited operational support validation or modeling reduces confidence in the program's ability to stabilize effectively, maintain service continuity, and avoid disruption to core City operations.

Recommendations:

1. Support Model: Define and document a clear, end-to-end hypercare operating model, including: (i) issue intake, triage, routing, and escalation workflows (ii) roles and responsibilities across City, AMS, and implementation partners (iii) prioritization criteria and resolution ownership. This model should be formally communicated and consistently understood across all teams prior to go-live.
 - a) Technical Platform: For the avoidance of doubt, the operating model and support roles should be inclusive of technology oriented roles for things like Workday platform support and all technical aspects of the Workday solution.
 2. Forecast: The City should develop a forecast-based support model to estimate expected ticket volumes, issue types and complexity, and resolution timelines during go-live and hypercare. This model should be segmented across high-impact functional areas including payroll, financial operations, reporting, and integrations to reflect differences in transaction volume, process complexity, and dependency on upstream and downstream systems.
 - a) The resulting forecasts should be used to validate support staffing capacity, confirm that appropriate coverage exists across functional and technical resources, and assess whether responsibilities are appropriately distributed across City teams, AMS providers, and implementation partners. In addition, the model should be used to identify potential bottlenecks or capacity constraints, particularly in high-volume or high-risk areas, and inform any required adjustments to staffing, escalation pathways, or support processes prior to go-live.
 3. Exercises: The program should conduct targeted hypercare readiness exercises through scenario-based, "day-in-the-life" simulations that reflect high-volume and high-risk processes, cross-functional issue coordination, and escalation and resolution workflows. These exercises should validate that the support model operates as intended and that teams are able to effectively manage expected issue patterns during go-live and stabilization.
- 13) Resource Capacity & Calendar Concurrency: – The revised go-live window introduces a concentrated calendar-based execution risk, as critical phases of the Workday program including final testing, cutover preparation, and early stabilization will now directly coincide with the City's most operationally intensive period at year-end. These include year-end financial close, payroll year-end processing (e.g., W-2 activities), benefits/open enrollment cycles, and holiday-related workforce constraints.
- a. Overlapping Activities: Unlike broader capacity challenges noted elsewhere in this report, stakeholders emphasized that the timing of these overlapping activities creates compounding operational strain, where key personnel are required to simultaneously execute complex project tasks and support time-bound, non-deferrable operational processes. This convergence reduces flexibility in scheduling, limits the ability to shift priorities or recover from delays, and increases reliance on individuals with specialized knowledge during periods when availability may be reduced.

- b. Holidays: In addition, the alignment of go-live and early production support activities with holiday schedules and seasonal workforce variability introduces further risk to both execution and stabilization. Reduced resource availability during this period may constrain the City's ability to respond to defects, complete remaining readiness activities, and effectively support initial payroll cycles and financial operations in production.
- c. Bottlenecks: This timing-driven overlap represents a distinct risk profile: not solely a function of available capacity, but of when that capacity is required relative to immovable operational deadlines, increasing the likelihood of execution bottlenecks, delayed issue resolution, and operational disruption during go-live and early stabilization.

Recommendations: In coordination with prior recommendations on more defined capacity and resource planning, we recommend the following:

- 1. Calendar: Develop an integrated capacity and operational calendar that explicitly aligns Workday milestones to the City's operational calendar
- 2. Operational Events: Map non-deferrable operational events (year-end close, payroll year-end reporting, open enrollment, holiday schedules) against critical project milestones and cutover activities. Identify high-risk overlap periods and define mitigation strategies, including adjusted sequencing, contingency staffing, and escalation protocols
- 3. Surge Support: Establish / refine targeted surge support models for payroll and financial operations during initial production cycles, accounting for both peak workload and reduced holiday availability

- 14) Experiential Readiness & Knowledge Transfer for City Workday Leads: – Formal knowledge transfer and training activities are in progress, the program has not yet demonstrated that City personnel in functional leadership positions have had sufficient time, repetition, or hands-on experience within Workday to build operational confidence. Across interviews, stakeholders consistently indicated limited ability to step away from day-to-day responsibilities to fully engage in training, testing, or direct system interaction.
- a. Understanding of Workday: As a result, many team members remain in a position where understanding of Workday functionality is fragmented, rather than grounded in practical, end-to-end execution. In several areas, City staff described an inability to execute complete processes independently or to navigate system workflows without reliance on consultants or step-by-step guidance.
 - b. Limited Time: This gap is compounded by the timing of project activities, where training, testing, and process validation are occurring concurrently with ongoing operational demands. The limited opportunity for repetition and hands-on learning reduces the City's ability to internalize new processes, troubleshoot issues, and build the "muscle memory" required for sustained operations.
 - c. Reliance on Partners: Without sufficient experiential readiness, there is increased risk that City personnel will enter go-live without the confidence or practical capability to independently execute critical processes, particularly in complex areas such as payroll, time tracking, and financial operations, resulting in heightened reliance on external partners and potential delays in issue resolution during early stabilization.

Recommendations:

- 1. Readiness Plan: Establish a structured experiential readiness plan that prioritizes hands-on system use over passive training
- 2. Protected Time: Continue efforts to allocate protected time for City staff that will operate in Workday specific leadership roles to participate in testing, simulations, and process execution without competing operational distractions

3. City-Led Execution: Continue with efforts to require end-to-end, City-led execution of critical processes (e.g., payroll cycles, financial transactions, time entry) as a condition of readiness
 4. Validation: Validate readiness through demonstrated independent execution, including navigation, troubleshooting, and issue resolution without consultant intervention
 5. Staff Capability: Continue with efforts to conduct formal Workday readiness assessment(s) to validate City staff capability across critical roles
 6. Proficiency Criteria: Define role-based proficiency criteria aligned to end-to-end process execution and issue resolution
 7. Scenario Execution: Require hands-on validation through scenario-based execution, not training completion metrics
 8. Checkpoint: Establish a readiness certification checkpoint with clear performance thresholds prior to go-live
 9. Remediation: Use results to drive targeted remediation and contingency staffing in high-risk areas
 10. Go/No-Go: Incorporate outcomes into go/no-go decision criteria and stabilization planning
- 15) End-User Training and Adoption Readiness: – The City has established a structured end-user training approach, including centralized instructor-led sessions, a train-the-trainer model for department specific training on customized processes and workflows, and development of baseline job aids across key Workday functions (e.g. Finance, HCM, and Payroll). Additional efforts, such as manager forums, timekeeper roadshows, and help/case management tools, are intended to support adoption and provide ongoing user support.
- a. City-Specific Processes: Execution risk remains in the translation of standard Workday training into City-specific processes and departmental operating models. Stakeholders indicated that development and customization of training materials through the “Milwaukee lens” is still in progress and dependent on subject matter experts who are already capacity constrained. As a result, there is risk that training content may not fully reflect how departments will operate in practice at go-live. Supporting capabilities such as help content, knowledge articles, and case management processes are still evolving, with some stakeholders noting slower progress as teams continue learning the system and refining content in parallel with configuration changes and final testing.
 - b. Day-To-Day Tasks: Without fully developed, role-specific training aligned to City processes, and without visibility into workforce readiness at scale, there is increased risk that end users may enter go-live without sufficient clarity on how to perform day-to-day tasks, navigate the system, or resolve issues. This may result in elevated support demand, inconsistent process execution across departments, and slower adoption during early stabilization.

Recommendations: The majority of the following recommendations are consistent with the team’s plans for training execution and encourage the team to continue with these planned training activities:

1. Customized Training: Finalize City-specific training content with a focus on the “Milwaukee lens” and specific Milwaukee processes across all key roles and departments prior to go-live
2. Monitor Training: Continue with team plans to manage and monitor training execution via a quantified training readiness tracking and status reporting views (completion, proficiency, and departmental coverage)
3. Training Content: Proceed with plans to expand and validate help articles, job aids, and case management workflows to support self-service and issue resolution
4. Train-the-Trainer: Complete the deployment of train-the-trainer and change ambassador networks to reinforce department-level adoption and communication
5. Communications: Finalize clear expectations through go-live communications that reinforce learning curve, support channels, and escalation paths
6. Simulations: Validate readiness through role-based simulations or walkthroughs of common end-user tasks

- 16) Security, Access & Compliance Controls Readiness: Security, Access & Compliance Controls Readiness remains an important readiness area as the implementation team prepares for Workday go-live. While the program has established foundational security ownership and implemented core elements of the Workday security model, additional work remains to validate role-based security, segregation of duties, and long-term access governance. More significantly, compliance and controls readiness appears less mature, with limited evidence that key legacy controls, compliance expectations, and IT general control considerations have been formally evaluated against the future-state Workday environment.
- a. Security & Access Readiness Stakeholder discussions indicate that security ownership has been established across both program and City resources, and that role-based security has been incorporated into the Workday design. In addition, least-privilege concepts appear to have been considered during security design activities and planned use of Single Sign-On represents a positive control and user experience enhancement. Despite this progress, role assignments, workflow routing, and user access governance processes continue to evolve alongside future-state business processes and operating responsibilities. Discussions also indicate that formal Segregation of Duties analysis has not yet been completed. As a result, additional validation is warranted to confirm that users receive appropriate access, workflow routing operates as intended, and critical duties remain appropriately segregated across high-risk business processes.
 - b. Compliance Controls Readiness The more significant readiness concern relates to compliance controls and IT control readiness. Discussions indicate that compliance and audit stakeholders have had limited involvement in the Workday implementation to date, and there does not appear to be a formal effort underway to map existing PeopleSoft controls to future-state Workday controls. As Workday fundamentally changes how payroll, HR, procurement, financial reporting, approvals, workflow routing, and user access are performed, the control environment will also change. Without a formal control mapping effort, there is increased risk that stakeholders may not have a complete understanding of which controls are being retained, modified, automated, replaced, or newly introduced within the future-state Workday environment. In addition, foundational IT control expectations do not appear to have been incorporated into a formal readiness assessment. Areas such as change management, production access restrictions, user provisioning and deprovisioning, periodic user access reviews, privileged access management, backup and recovery, job monitoring, and post-go-live control ownership represent important components of a sustainable and auditable control environment. While this review is not intended to function as a formal audit, additional focus on controls governance, ownership, and readiness would improve confidence in the program's ability to operate Workday in a controlled and auditable manner following go-live.

Recommendations:

Security & Access Readiness:

- 1. SOD Assessment: Complete a formal Segregation of Duties assessment prior to go-live, including identification of conflicts, mitigating controls, ownership, and risk acceptance.
- 2. Validation: Finalize role-based security validation and confirm workflow routing operates as intended across critical business processes.
- 3. Processes: Establish documented user access governance processes covering provisioning, modifications, terminations, periodic access reviews, and security administration responsibilities.
- 4. Ownership: Confirm post-go-live ownership of security administration, access governance, and periodic access reviews.

Compliance Controls Readiness:

- 5. Stakeholders: Engage compliance, audit, finance, payroll, HR, procurement, and IT security stakeholders in a focused controls readiness review prior to go-live.
- 6. Map Legacy Controls: Develop a high-level mapping of critical PeopleSoft controls to future-state Workday controls, focusing on payroll, financial reporting, procurement, approvals, HR, and user access processes.
- 7. ITGC Readiness: Evaluate readiness of key IT general controls (ITGC) processes including:
 - a) change management and configuration management;
 - b) production access restrictions;
 - c) user provisioning and deprovisioning;

- d) periodic user access reviews;
 - e) privileged access management;
 - authentication and password controls;
 - f) backup and recovery processes;
 - g) job monitoring and operational support controls.
8. Compliance: Define post-go-live ownership, monitoring, and governance responsibilities for critical controls and compliance activities.
 9. Go / No-Go: Incorporate Security, Access & Compliance Controls Readiness into formal go/no-go decision criteria.

- 17) System Integrator & Program Director Contract Management: The Accenture contract, as modified through multiple change orders and contractual amendments (notably Change Order 3, which re-phased the project, and subsequent amendments including Amendment 8), maintains its original fixed-fee contracting structure but alters how delivery accountability operates in practice by introducing greater flexibility in sequencing and increasing reliance on City-controlled inputs and dependencies impacting timelines. As a result, successful delivery is increasingly conditioned on City-led activities, including testing execution, decision-making, data readiness, and operational preparedness.
 - a. Program Director: The City's engagement of ISG under a separate contract (Contract B19170 and associated amendments) introduces a third layer to the program delivery model alongside Accenture and the City. While ISG provides program leadership and coordination support, its contract structure is primarily advisory in nature and does not establish direct accountability for delivery outcomes. In combination with the Accenture contract, where system delivery is artifact based and execution is dependent on City led activities, this results in a delivery model in which end to end accountability is distributed across three parties rather than clearly owned by one.
 - b. Workday Familiarity: As reported elsewhere in this report, this contracting model requires a level of Workday system familiarity, process clarity, and resource capacity that is typically developed over time through hands-on system exposure. At the time of this review, the City's ability to consistently execute these responsibilities is constrained by limited experiential familiarity with the system and competing operational demands, increasing the risk that critical decisions and validations may not fully align with intended business outcomes.

Recommendations:

1. Reinforce and extend the ownership and accountability model defined within the Testing Effectiveness & End-to-End Validation theme to ensure clear assignment of responsibility for end-to-end outcomes across testing, configuration, and go-live readiness.
2. Work with the Program Director to develop and govern against a single, integrated delivery timeline that explicitly identifies City and Accenture owned dependencies, including entry/exit criteria for key phases (especially testing). Please see recommendations in the ***Critical Theme*** Testing section earlier in this report for additional references to resource leveled plans for go-forward project execution activities.

Appendix 1: Pre-Implementation Readiness Review Document Request List

The following document request list was submitted in Baker Tilly's proposal for the pre-implementation review project and reviewed with City stakeholders as part of the planning for the review project. Throughout the course of the review, the City, Accenture and ISG worked diligently to provide ample documented information and interview information against this request list for Baker Tilly to complete the pre-implementation review.

Original Document Request: Listing of requested documentation

DO NOT CREATE ANY DOCUMENTATION IF IT DOES NOT EXIST TODAY AS WE WILL COVER DURING INTERVIEWS AS NEEDED

This list represents a comprehensive set of potential artifacts; requests will be prioritized and tailored based on project phase, availability, and relevance to readiness assessment.

DATA REQUEST ITEM

1. Program Organizational Structure (any documents that identify the structure of the team, roles and responsibilities including a RACI matrix if one exists and any overall governance documents associated with review and approval of key project deliverables). Ideally the documents would include roles for functional, technical and external / teaming partners.
2. Key stakeholders inventory / list. Ideally the list can have some degree of expected impact analysis of the future state solution (0,3,5 or High, Med, Low).
3. Project Definition Documents (project charters, project scoping documents, project roadmaps, project blueprints, estimating documents, contracts or other equivalent documents that identify the definition of the project).
4. Program Cost Benefit Analysis (documents that capture the benefits and costs associated with the program).
5. Project Approach / Methodology Roadmap Documents (documents that capture the approach and methodology being applied to the project).
6. Application Strategy / Application Road Map (any documents which explain the roadmap for the application migration and any high-level solution architectures or reference architectures illustrating the overall solution, integration architecture, data architecture, etc.).
7. Organizational Change Management Approach (any documents that illustrate the approach to organizational change management during the project).
8. Scorecards or Performance Metrics used as management tools in the execution of the project (including historic milestone achievement).
 - a. Key performance indicators (KPI's) - definitions, targets, KPI and performance history (planned milestones vs. actual delivery)
 - b. Iterations or baseline history for the project
9. Risk Assessment (documents that capture the risks, likelihood, impact and risk mitigation plans associated with the project)
10. Status Reports (documents that communicate status including weekly status reports by team, status reports given to steering committee or executive teams. Please provide at least the last 7-10 reports)

DATA REQUEST ITEM

11. Project Schedules, Milestone Schedules, Work Breakdown Structures, Detailed Workplans, Estimating Approach, Backlog Inventory, Burndown Charts, Velocity Charts, Earned Value Mgmt Tracking (plan vs. actual)
12. Critical Path and Remaining Slack in Timeline
13. Resource Plans & Approach to Time Reporting
14. Technical Infrastructure
 - a. Infrastructure Architecture Diagram specific to the project
 - b. Integration Inventory
 - c. Platforms, Networks, Tools and Standards specific to the project
 - d. IT/cyber security plans specific to the project
 - e. Disaster recovery plans / business continuity plans specific to the project
 - f. Infrastructure Workplans specific to the project
15. Requirements and Design approach (any documents that explain the approach used for requirements definition and the design activities on the project. Providing samples of a few requirements & design packages (i.e., design decisions, configuration documentation. Etc.) may help assist in our understanding of the approach to requirements and design. Specific attention will be applied on the approach for requirements traceability)
 - a. Requirements traceability matrix
 - b. Requirements test coverage
16. Quarterly Vendor Management Agreements (any documents that explain the vendor management process and specifically the agreements / scope of quarterly or milestone based gate processes)
17. Conversion Plans / Conversion Approach / Approach to History
18. Implementation Plans / Deployment Plans / Cutover Plans
19. Infrastructure Hosting Estimates / Capacity Plans
20. Documentation of test strategy, testing approach, test execution dashboards, testing process overview, testing roles, sample testing materials (test scripts, defect tracking, exception testing, testing triage / resolution processes, test results) for unit test, end-to-end/system integration testing, user acceptance testing and performance testing.
 - a. Approach to negative testing
 - b. Approach to edge case testing
 - c. Approach to regression testing
21. Project governance processes
 - a. Project management and instrumentation/dashboards used to evaluate project health
 - b. Resource management

DATA REQUEST ITEM

c. Investment management / fiscal mgmt. / budget management
d. Solution Delivery - SDLC
e. Security Management
f. IT Controls
g. Vendor / Partner management
h. Data management / data governance / data stewardship
22. Organizational Change Management Plan / Training Plan / Communication Plan
a. Organizational Support Structure (Future State)
b. Business Impact Analysis (Future State)
c. Business & Enterprise Future State Models & Workflow
23. Go / No-Go Decision Criteria
24. Backout / Recovery Plans
25. Documents the City project team view as necessary to evaluate the readiness and/or technical architecture scope associated with the pre-implementation review scope.
26. Documents the City project team view as necessary to evaluate the resources, capacity, remaining estimates and work that remains assigned to the project per the review scope.
27. Documents the City project team views as necessary to evaluate the internal control scope for the pre-implementation review.
28. Documents that define the hypercare support model and post implementation operating model
29. Other items the City leadership feels we should review

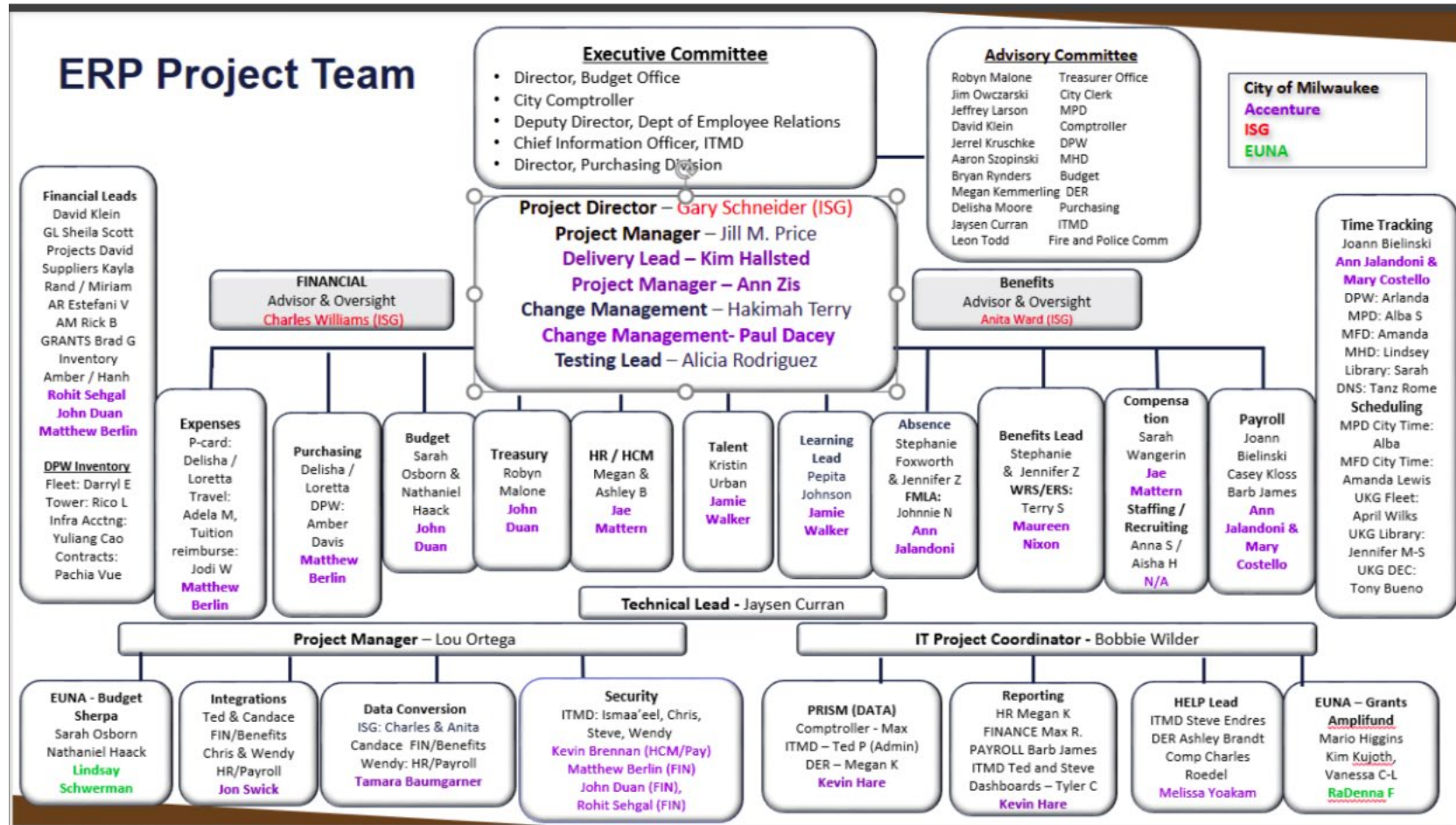
Several key artifacts to highlight:

- 1) [CITY OF MILWAUKEE TESTING STRATEGY 2024_DRAFT](#)
- 2) Source for WD / Accenture opinion on not requiring performance testing: [Workday Delivery Assurance Review-20240827.mp4](#) ~23min mark.
- 3) Punch lists [Workstream Punchlists - old Payroll and Time version.xlsx](#) ; [Workstream Punchlist update 2Jun26.xlsx](#)
- 4) Configuration Update Tracker – Open Configuration Work Units [Copy of Configuration Update Tracker - MKE.xlsx](#)
- 5) TAPP Open Test Dashboard: [TAPP Testing Dashboard.png](#)
- 6) Project timeline: [Updated Timeline MKE extended PATT 15May26.xlsx](#)

Hundreds of additional artifacts were submitted and analyzed as input to the pre-implementation readiness review. These additional artifacts generally fell into the twenty nine different document request list categories identified in the table above.

Appendix 2: Pre-Implementation Readiness Review Interview Inventory

The following interview inventory was selected based largely on the project organizational structure for the Workday project.



The following interview inventory was used for Wave 1 interviews:

Org Chart Box	Stakeholder/Lead	Organization	Date
High Priority Interviews - Wave I			
Financials	David Klein / Toni Biscobing	City of Milwaukee	5/28/26 11:30 AM
Human Resources	Megan Kemmerling	City of Milwaukee	5/27/26 3:00 PM
Payroll & Time Tracking	Joann Bielinski and Toni Biscobing)	City of Milwaukee	6/10/2026 10:00
Testing Lead	Alicia Rodriguez	City of Milwaukee	6/3/26 3:00 PM
Change Mgmt	Hakima Terry	City of Milwaukee	6/2/26 9:00 AM
Exec Comm. - DER / HR Exec Lead	Jackie Carter	City of Milwaukee	6/4/26 3:30 PM
Exec Comm. - Purchasing	Rhonda Kelsey	City of Milwaukee	6/2/26 10:00 AM
Exec Comm - CIO	David Henke	City of Milwaukee	6/1/26 1:00 PM
Exec Comm - Budget	Nik Kovac	City of Milwaukee	6/10/26 3:30 PM
Exec Comm - Comptroller	Bill Christianson	City of Milwaukee	6/1/26 10:00 AM
Project Manager	Jill Price (outgoing) and Rhonda Sinclair (incoming)	City of Milwaukee	6/1/26 8:30 AM
ACN Delivery Lead & PM	Kim Hallsted, Ann Zis	Accenture	6/2/26 4:00 PM

The interview inventory on the following page was used for Wave 2 interviews:

Org Chart Box	Stakeholder/Lead	Organization	Date
Additional Interviews - Wave II			
FINANCIAL – Advisor & Oversight	Charles Williams	ISG	6/3/26 12:00 PM
Project Director	Gary Schneider	ISG	6/1/2026 8:30
Change Management	Paul Dacey	Accenture	6/12/26 2:00 PM
Testing Lead	Alicia Rodriguez	City of Milwaukee	6/3/26 3:00 PM
Purchasing & Expenses	Delisha / Loretta	City of Milwaukee	6/2/2026 8:00
Purchasing & Expenses	Matthew Berlin	Accenture	6/8/26 9:00 AM
Financials	David Klein, Sheila Scott, Kayla, Rand, Miriam, Estafani, Rick, Brad, Amber, Hanah	City of Milwaukee	6/18/26 8:00 AM
Financials	Rohit Sehgal, John Duan, Matthew Berlin	Accenture	6/8/26 3:30 PM
DPW (Financials)	Darryl, Rico, Yulian, Pachia	City of Milwaukee	6/18/26 8:00 AM
Budget	Sarah Osborn & Nathaniel Haack	City of Milwaukee	6/18/26 8:00 AM
Budget	John Duan	Accenture	6/8/26 3:30 PM
Treasury	Robyn Malone	City of Milwaukee	6/18/26 8:00 AM
Treasury	John Duan	Accenture	6/8/26 3:30 PM
HR / HCM	Megan & Ashley B	City of Milwaukee	6/5/26 8:00 AM
HR / HCM	Jae Mattern	Accenture	6/3/26 11:00 AM
Talent	Kristin Urban	City of Milwaukee	6/5/26 8:00 AM
Talent	Jamie Walker	Accenture	6/3/26 11:00 AM
Learning Lead	Pepita Johnson	City of Milwaukee	6/5/26 8:00 AM
Learning Lead	Jamie Walker	Accenture	6/3/26 11:00 AM
Absence	Stephanie Foxworth & Jennifer Z	City of Milwaukee	5/29/2026 8:00AM
Absence	Ann Jalandoni	Accenture	6/2/26 2:00 PM
Benefits Lead	Stephanie & Jennifer Z	City of Milwaukee	5/29/2026 8:00AM
Benefits Lead	Maureen Nixon	Accenture	6/2/26 2:00 PM
Compensation & Staffing / Recruiting	Sarah Wangerin, Anna S / Aisha H	City of Milwaukee	5/29/2026 8:00AM
Compensation	Jae Mattern	Accenture	6/2/26 2:00 PM
Payroll, Time Tracking & Scheduling	Joann Bielinski / Casey Kloss / Barb James	City of Milwaukee	6/4/26 1:00 PM
Payroll, Time Tracking & Scheduling	Ann Jalandoni, Mary Costello	Accenture	6/5/26 2:00 PM
EUNA – Budget Sherpa	Sarah Osborn & Nathaniel Haack	City of Milwaukee	6/2/26 11:30 AM
EUNA – Budget Sherpa	Lindsay Schwerman	EUNA	N/A or TBD
Integrations	Ted & Candace / Chris & Wendy	City of Milwaukee	6/3/26 2:00 PM
Integrations	Jon Swick	Accenture	6/8/2026 10:30
Data Conversion	Charles & Anita / Candace / Wendy	City of Milwaukee	6/3/26 12:00 PM
Data Conversion	Tamara Baumgarner	Accenture	6/4/26 11:00 AM
Security	Ismaa'el / Chris / Steve / Wendy	City of Milwaukee	6/10/26 12:00 PM
Security	Kevin Brennan, Matthew Berlin, John Duan, Rohit Sehgal	Accenture	6/10/26 12:00 PM
PRISM (DATA)	Max / Ted P / Megan K	City of Milwaukee	6/4/26 8:00 AM
PRISM (DATA) & Reporting	Kevin Hare	Accenture	6/2/26 3:00 PM
Reporting	Megan K / Max R / Barb James / Ted & Steve / Tyler C	City of Milwaukee	6/1/26 12:00 PM
HELP Lead	Steve Endres / Ashley Brandt / Charles Roedel	City of Milwaukee	6/2/26 9:00 AM
HELP Lead	Melissa Yoakam	Accenture	6/12/26 2:00 PM
EUNA – Grants	Mario Higgins / Kim Kujoth / Vanessa C-L	City of Milwaukee	6/4/26 9:00 AM
EUNA – Grants	RaDenna F	EUNA	N/A or TBD
Additional Finance	Toni Biscobing and Richard Bare	City of Milwaukee	6/18/26 12pm
Additional Testing Mtg	Alicia Rodriguez	City of Milwaukee	6/5/2026 1pm
Additional Pgm Mtg	Gary Schneider, Rhonda Sinclair	ISG / Comcentia	6/15/26 2pm
Additional Regression Test w/ Accenture	Gary Schneider, Rhonda Sinclair, Alicia Rodriguez, Ann Zis, Kim Hallsted	ISG / Comcentia / City of Milwaukee / Accenture	6/16/26 3pm



Bill Christianson, CPFO
Comptroller

Charles Roedel, CPA, CIA
Deputy Comptroller

Toni Biscobing
Special Deputy Comptroller

Richard Bare, CPA
Special Deputy Comptroller

July 21, 2026

Honorable Mayor Cavalier Johnson
The Members of the Common Council
City of Milwaukee

Dear Mayor and Common Council Members:

With this letter, the Office of the City Comptroller acknowledges receipt of the preceding report, which communicates the results of the Workday Pre-Implementation Review. I have read the report and support its conclusions. Implementation of the stated recommendations will help improve City processes.

As the City Comptroller, my involvement related to this review included serving as a member of the ERP Project Executive Committee and attending certain interviews or meetings in that capacity. I did not direct, supervise, perform, or approve any portion of the work conducted by the Audit Division or Baker Tilly US, LLP.

At all times, the Audit Division and Baker Tilly US, LLP worked autonomously and independently to determine the audit scope, procedures, evidence evaluated, findings, conclusions, and recommendations. These safeguards were maintained to preserve the integrity, objectivity, and independence of the review, both in fact and in appearance, consistent with Generally Accepted Government Auditing Standards.

Sincerely,

A handwritten signature in black ink that reads 'Bill Christianson'.

Bill Christianson, CPFO
Comptroller

