ValueAtlas by Auricita

Process Analysis Report

Purchase Order (PO) Approval

August 20, 2026

Confidential. Prepared by Auricita

Table of Contents

Purchase Order (PO) Approval Overview

Executive Overview

Meridian can recover an estimated $117,889-$196,981 a year by clearing the VP Finance approval bottleneck and closing off-system submissions, strengthening Efficiency and Risk reduction and removing the queue delay and rework that Procurement, requesters and Internal Audit carry today, a call the VP Finance (Frank Oduya) owns as process owner. Accountable owner: Procurement (Raj Patel).

Annual value identified: $117,889 to $196,981.

The PO approval process breaches its 4 business day SLA on 83% of $15,001-$50,000 POs and sits 38% out of policy overall. Two symptoms dominate: a single VP Finance approver with no working backup (35 requests a week, 6.2 business days average queue time) and an off-system intake path (22% of POs approved by email, roughly 26% arriving via legacy forms) that lets incomplete POs reach approvers and generate rework. Beneath both is one shared root: the process depends on people to do the right thing manually, with no enforced backup mechanism and no system controls in Coupa to route around an absent approver, block non-compliant intake, or require complete submissions. Enforcing those controls, and giving the constraint step a standing delegate, resolves the delay and the defect loops together.

Process Scope

This analysis covers the process from **Purchase Need Identified (PO request submitted in Coupa)** to **PO Approved and Sent to Vendor**.

Roles included: Requester, Procurement (Raj Patel), Requesting Manager, Department Head / Director (e.g., Linda Cho, Carmen Reyes), Finance Business Partner, VP Finance (Frank Oduya), CFO, CEO / Board (notification)

II

Recommendations and Expected Impact

Measures and Targets

Measure	Today	Improvement Target	Change
Avg cycle time, $15,001-$50,000 band	9.1 days	4 days	-5.1 days
Email approvals (non-compliant)	22%	5%	-17 points
Overall PO policy compliance	62%	95%	+33 points
POs issued to unregistered vendors	4%	0%	-4 points
POs above delegated authority	3%	0%	-3 points

Where your documents disagreed.

There is no way to know from the documents which figure is right, so neither was chosen over the other. Each disagreement is shown below with both figures. This figure was calculated while they were open, so settling one can move it.

- The dollar band that requires VP Finance approval differs between the current policy/matrix and the BPMN diagram. Still open. [S20][S19][S21]
- The VP Finance approval tier SLA differs between the policy/matrix and the BPMN. Still open. [S20][S19][S21]
- The department head approval threshold differs between the policy/matrix and the BPMN. Still open. [S20][S19][S21]
- The point at which the approval SLA clock starts is defined differently across owners. Still open. [S20][S18][S17]

Value Breakdown

- **A: Faster approval throughput at the constraint**: $69,997 to $116,990

A standing VP Finance backup roster and enforced Coupa submission remove the eliminated channel-decision and legacy-intake handling steps, letting each PO in the constrained band clear without waiting on one person.

- **B: Less rework from incomplete and misrouted submissions**: $47,892 to $79,991

Required attachments, vendor-registration checks and org-change routing flags cut the hands-on rework Procurement and approvers redo when a PO arrives with a wrong code, missing registration or stale approver.

- **C: Avoided cost of out-of-policy approvals**: $0 to $0

Email and above-authority approvals each carry an un-priced audit-exposure and remediation cost the documents count but do not price; the client sets the per-exception cost.

The redesign also removes 4 waits: Wait in Requesting Manager Queue, Wait in Department Head Queue, Wait in VP Finance Queue and Wait in CFO Queue. Nobody works during a wait, so removing them frees no staff hours and adds nothing to the figures above. What they do is let each case finish sooner.

Impact by Category

Area	Type of gain	What changes
Process	Quantitative	Constrained-band cycle time falls about 5.1 business days back to the 4-day SLA once the VP Finance backup roster clears the queue.
Technology	Quantitative	Enforced Coupa-only submission moves email approvals from 22% toward the policy zero and removes the legacy intake path for roughly a quarter of POs.
People	Qualitative	VP Finance (Frank Oduya) no longer single-handedly gates every $15,001-$50,000 PO; a standing two-person delegate roster carries the load during absences.
Technology	Qualitative	System checks block unregistered-vendor issuance and flag stale org routing, removing after-the-fact fixes that Procurement absorbs today.

Quick Wins

- **Q1: Enable the simplified requester role in Coupa**

IT switches on the hidden simplified requester role so infrequent and less software-confident users can submit a PO with only essential fields, removing the main reason people fall back to email.

R2 cannot start until this is done. Coupa-only enforcement cannot start until infrequent users have a usable interface.

- **Q2: Build the time-in-stage-by-approver report**

Yolanda builds a report from existing Coupa status timestamps showing time in each stage by approver, so queue accumulation and the disputed SLA clock start are finally visible.

Proves R1 worked. It moves no number of its own. Establishes the baseline that proves the backup roster cleared the VP Finance queue.

- **Q3: Send department-head communication decommissioning the SharePoint form**

Procurement sends a note to all department heads confirming the legacy form is decommissioned and explaining the simplified requester option, so field supervisors stop screenshotting old forms.

Makes R2 faster or cheaper. R2 happens either way. Reduces legacy submissions ahead of the hard cutover.

- **Q4: Resolve and reissue voided delegation letters under v4.0**

Finance reviews all pre-October 2025 delegation letters, voids the ones cited in email approvals, and reissues any still valid ones registered in Coupa, closing the gray area that caused the PO #4471 retroactive re-approval.

These are cheap, this-month actions that unblock the two fastest recommendations and make the constraint visible before any system build.

These are their own pieces of work, counted separately from the recommendations. They carry no money of their own: value belongs to the pool and is claimed once, through the recommendations.

Recommendations

Value belongs to the pool, not to the individual recommendations in it. Within a pool the recommendations do not add up: a bridge fix and its permanent replacement recover the same money at different horizons, and enablers and sustainers protect value rather than create more of it.

Faster approval throughput at the constraint (Pool A): $69,997 to $116,990 a year

R1: Establish a standing VP Finance backup approver roster registered in Coupa (0-30 days)

Fastest relief

Cuts the $15,001-$50,000 band cycle time by about 5.1 business days back to the 4 day SLA, strengthening Efficiency and removing the queue stall that leaves 83% of these POs late whenever one approver is traveling or in board prep.

Expected change: -5.1 days (9.1 to 4.0 BD)

What it removes: POs in the constrained band stop accumulating 6.2 business days in a single person's queue; requesters and Procurement no longer chase a stuck approval when Frank Oduya is unavailable.

Key risk: A named delegate is registered but never actually used, so the queue still forms around one person.

Mitigation: VP Finance (Frank Oduya) owns a two-person standing roster with an automatic routing rule that moves any item past 2 business days to the delegate.

Evidence: Dominant Constraint, Section V (S18, S22, S17, S19)

R2: Enforce Coupa-only submission and decommission the legacy email and SharePoint channel (0-30 days)

Closes the side door

Drives email approvals from 22% of POs toward the policy level of zero, strengthening Risk reduction and Efficiency and removing the off-system intake that lets non-compliant and incomplete POs reach approvers.

Expected change: 22% to under 5% email approvals

What it removes: Procurement stops hand-handling legacy form screenshots for roughly a quarter of POs, and Internal Audit stops chasing missing-audit-trail exceptions.

Key risk: Infrequent and less software-confident users cannot navigate Coupa, so work stalls or moves back to email.

Mitigation: IT (Ben Strauss) enables the simplified requester role before decommissioning, and Procurement (Raj Patel) sends department-head guidance on the new path.

Evidence: Dominant Constraint, Section V (S18, S25, S20, S1)

Less rework from incomplete and misrouted submissions (Pool B): $47,892 to $79,991 a year

R3: Enforce required attachments and field validation at submission (1-3 months)

Stops rework at the source

Blocks incomplete POs (wrong vendor code, wrong tier, free-text bid docs) at submission, strengthening Efficiency and removing the completeness rework that drove multiple defect-related SLA breaches.

Expected change: 38% incorrect submissions toward under 10%

What it removes: Procurement and approvers stop redoing POs that arrive with a wrong code or a 'see attached' with nothing attached.

Key risk: Over-strict validation frustrates requesters and pushes them back toward workarounds.

Mitigation: IT (Ben Strauss) requires an attachment for POs over $25K and validates key fields, phased with requester guidance from Procurement.

Evidence: Dominant Constraint, Section V (S25, S22, S18)

R4: Verify vendor registration in Coupa before PO issuance with a system check (1-3 months)

Removes after-the-fact fixes

Blocks PO issuance until the vendor is registered, strengthening Risk reduction and removing the 6 after-the-fact vendor registrations a quarter that Procurement redoes today.

Expected change: 4% unregistered-vendor POs to 0%

What it removes: Procurement stops registering vendors retroactively after a PO has already issued.

Key risk: A hard block delays urgent purchases when a new vendor is not yet registered.

Mitigation: Procurement (Raj Patel) keeps a fast-track registration path for genuine emergencies with the emergency-PO control.

Evidence: Dominant Constraint, Section V (S18, S20)

R5: Add an org-change routing flag so approvals reach the correct approver (1-3 months)

Catches stale routing

Flags POs whose approver chain changed in the last 30 days for Procurement review, strengthening Risk reduction and removing the invalid-routing rework caused by Workday org-sync lag.

Expected change: 11-day stale-routing window to same-day flag

What it removes: POs stop routing to a departed approver for up to 11 days during reorgs, sparing requesters a silent stall and Audit a finding.

Key risk: Too many flags overwhelm Procurement review and get ignored.

Mitigation: IT (Ben Strauss) scopes the flag to approver-chain changes within 30 days only, and Procurement triages daily.

Evidence: Dominant Constraint, Section V (S25)

Also delivered by, and counted under their own pools: R2 Enforce Coupa-only submission and decommission the legacy email and SharePoint channel.

Avoided cost of out-of-policy approvals (Pool C)

Also delivered by, and counted under their own pools: R1 Establish a standing VP Finance backup approver roster registered in Coupa, R2 Enforce Coupa-only submission and decommission the legacy email and SharePoint channel, R3 Enforce required attachments and field validation at submission, R4 Verify vendor registration in Coupa before PO issuance with a system check, R5 Add an org-change routing flag so approvals reach the correct approver.

Risks and Mitigations

- **A named delegate is registered but never actually used, so the queue still forms around one person.**

Mitigation: VP Finance (Frank Oduya) owns a two-person standing roster with an automatic routing rule that moves any item past 2 business days to the delegate.

- **Infrequent and less software-confident users cannot navigate Coupa, so work stalls or moves back to email.**

Mitigation: IT (Ben Strauss) enables the simplified requester role before decommissioning, and Procurement (Raj Patel) sends department-head guidance on the new path.

- **Over-strict validation frustrates requesters and pushes them back toward workarounds.**

Mitigation: IT (Ben Strauss) requires an attachment for POs over $25K and validates key fields, phased with requester guidance from Procurement.

- **A hard block delays urgent purchases when a new vendor is not yet registered.**

Mitigation: Procurement (Raj Patel) keeps a fast-track registration path for genuine emergencies with the emergency-PO control.

- **Too many flags overwhelm Procurement review and get ignored.**

Mitigation: IT (Ben Strauss) scopes the flag to approver-chain changes within 30 days only, and Procurement triages daily.

Implementation Roadmap

Start here, 0-30 days

Delivers: R1, R2

- Stand up a two-person VP Finance backup roster registered in Coupa with a 2-day auto-route rule
- Enable the simplified requester role and communicate the Coupa-only path to department heads
- Publish that legacy email and SharePoint submission is decommissioned

Structural, 1-3 months

Delivers: R3, R4, R5

- Require attachments and validate key fields at submission for POs over $25K
- Add a system check that blocks PO issuance until the vendor is registered
- Build the org-change routing flag for approver chains changed in the last 30 days

Months 4 to 6 Outlook

Window: Months 4 to 6

Focus: Confirm the backup roster is actually being used, verify three-bid attachment enforcement holds, and complete Coupa training for the departments still on email so compliance climbs toward the 95% charter target. Extend the time-in-stage reporting to catch any new queue forming behind the delegate.

Checkpoint: The Q2 2026 Internal Audit follow-up review is the planned checkpoint.

Re-measured at the checkpoint: Avg cycle time in the $15,001-$50,000 band against the 4-day SLA, Email approval share and overall Coupa compliance rate, Rework rate from incorrect submissions, Whether the backup roster was invoked during any VP Finance absence

III

Current State

Process Selection and Scope

The analysis read 26 documents of the customer's own material.

The process analysed is **Purchase Order (PO) Approval**.

Of those: 8 documents inside the boundary (S1, S4, S18, S19, S20, S21, S22, S25); 14 documents set aside (S2, S3, S6, S7, S8, S9, S11, S12, S13, S14, S15, S16, S23, S24); 2 documents cross-cutting (S10, S17); 2 documents excluded when the scope was confirmed (S5, S26).

This corpus describes three business processes (PO approval, employee onboarding, and IT incident response), and we are treating PO approval as the primary focus. Roughly eight documents directly govern or measure the PO approval steps, with the rest split between the two secondary processes and a handful of cross-cutting policy and organizational context documents.

The documents the analysis drew on are listed in the appendix.

What the Documents Say

Where the documents disagree

- The dollar band that requires VP Finance approval differs between the current policy/matrix and the BPMN diagram. [S20][S19][S21]
- S20 says: VP Finance (Frank Oduya) required for $15,001-$50,000, with CFO plus VP Finance for $50,001-$250,000.
- S21 says: Finance VP approval required for POs at or above $15,001; CFO required for POs over $75,000, and board notification for POs over $75,000.

Still open: Unresolved: The policy and matrix (S19, S20) set the CFO threshold at $50,001 and board notification at $250,000, while the BPMN (S21) uses over $75,000 for both CFO approval and board notification. The BPMN header claims it reflects v4.0 thresholds but its gateway values do not match the v4.0 policy, and nothing in the corpus reconciles them.

- The VP Finance approval tier SLA differs between the policy/matrix and the BPMN. [S20][S19][S21]
- S20 says: $15,001-$50,000 VP Finance SLA is 4 business days.
- S21 says: Finance VP approval SLA is 5 business days total.

Still open: Unresolved: The policy and matrix (S19, S20) state a 4 business day SLA for the VP Finance band, while the BPMN (S21) states 5 business days total. Nothing in the corpus settles which governs.

- The department head approval threshold differs between the policy/matrix and the BPMN. [S20][S19][S21]
- S20 says: Department Head (Director or above) required for the $5,001-$15,000 band.
- S21 says: Department Head approval required for POs at or above $2,500.

Still open: Unresolved: The v4.0 policy/matrix (S19, S20) sets department head approval for $5,001 and above, while the BPMN (S21) routes to department head at $2,500 and above. The corpus does not reconcile the two thresholds.

- The point at which the approval SLA clock starts is defined differently across owners. [S20][S18][S17]
- S20 says: Policy states SLAs run from submission, and Coupa logs submission time.
- S18 says: The audit measures cycle time from approver receipt.

Still open: Unresolved: Per [QA-3], the policy and matrix state SLAs from submission and Coupa logs submission time, but the audit currently measures from approver receipt; the two owners had not aligned as of the Q4 review (Q-003 in

S17).

- Whether Linda Cho's delegation letter granted valid authority to approve PO #4471 under v4.0. [S4][S20][S19]
- S4 says: Linda Cho held a delegation letter from Frank granting Finance VP authority up to $20,000 for Marketing spend, dated March 2024 and on file with HR.
- S20 says: v4.0 policy requires VP Finance approval at $15,001 and above, and any delegation letters issued before October 1, 2025 are void unless re-issued under this policy.

Reading: Resolved: Frank Oduya ruled that v4.0 controls and the pre-October-2025 delegation letter is void unless re-issued; the $18,500 PO required VP Finance approval, which was then attached in Coupa. Per [QA-4] this ad hoc re-approval incurred a 3 business day delay and is not codified as a documented exception path.

- Whether the PO approval process ends at Coupa approval or includes issuing the PO to the vendor. [S21][S20]
- S21 says: The BPMN ends after Procurement issues the PO to the vendor (task_issue_PO to end_PO_approved_processed).
- S20 says: The policy and matrix describe only the approval authority steps, not the vendor issuance step.

Reading: Resolved: Per [QA-8] the BPMN end event matches the confirmed end step (PO Approved and Sent to Vendor), so issuance is in scope; the policy simply focuses on approval authority and does not contradict the BPMN. The acceptance condition for what 'sent' means still needs to be defined.

Measures the documents record

- Average PO cycle time for $5K-$15K band is 7.4 business days against a 3 BD SLA (variance +4.4 BD) [S18][S10]
- Average PO cycle time for $15,001-$50,000 band is 9.1 business days against a 4 BD SLA (variance +5.1 BD) [S18]
- Of 23 POs in the $15,001-$50,000 band, 19 (83%) exceeded SLA [S18]
- All 19 SLA breaches in the $15K-$50K band were caused by VP Finance approval delay, averaging 6.2 BD in the VP Finance queue alone [S18]
- Frank Oduya receives approximately 35 Coupa approval requests per week [S18]

- Internal Audit reviewed 147 POs in Q4 2025 [S18]
- 62% of POs (91 of 147) were fully compliant against a 100% target (-38 points) [S18]
- Q4 2025 PO policy non-compliance rate is 38% (up from 34% in Q3) [S18][S17]
- 22% of POs (32 of 147) were approved via email rather than through Coupa, against a 0% target [S18][S10]
- 12% of POs (18 of 147) were missing a Coupa audit trail, against a 0% target [S18]
- 3% of POs (4 of 147) were approved above delegated authority, against a 0% target [S18]
- Email approvals by department: Marketing 14, Sales Operations 9, Facilities 6, Other 3 [S18]
- 4 of 6 affected departments had not completed mandatory Coupa training as of November 2025 [S18]
- 6 POs (4%) were issued to vendors not registered in Coupa at time of PO creation [S18]
- 3 POs were submitted with the Emergency flag; 2 of 3 lacked documented CFO pre-approval and 1 was not ratified within the 3 BD window [S18]
- Coupa adoption reached about 70% of Q4 POs, up from 45% in Q3 (per Ops review); the remaining 30% were email approvals [S17]
- Coupa compliance rate current 62% against a 95% target (charter) [S10]
- Email approvals (non-compliant) current 22% of POs against a 0% target (charter) [S10]
- Coupa adoption as of March 3, 2026: 74% of POs by count and 81% by dollar value [S25]
- Legacy/email form submissions occur for approximately 26% of POs by count as of the February 2026 audit [S21]
- Estimated PO approval inefficiency cost is $580K annually [S10]
- Combined estimated annual cost of current inefficiencies across all three processes is $1.2M to $1.8M [S10][S17]
- Charter targets a 40% reduction in cycle time and a 35% reduction in compliance failures across the three processes [S17]
- PO #4471 for $18,500 (Meridian Consulting, Marketing) was held and re-approved by VP Finance, incurring a 3 business day delay [S4]
- Policy SLA by band: < $1,000 same day; $1,000-$5,000 2 BD; $5,001-$15,000 3 BD; $15,001-$50,000 4 BD; $50,001-$250,000 5 BD; > $250,000 7 BD [S20][S19]

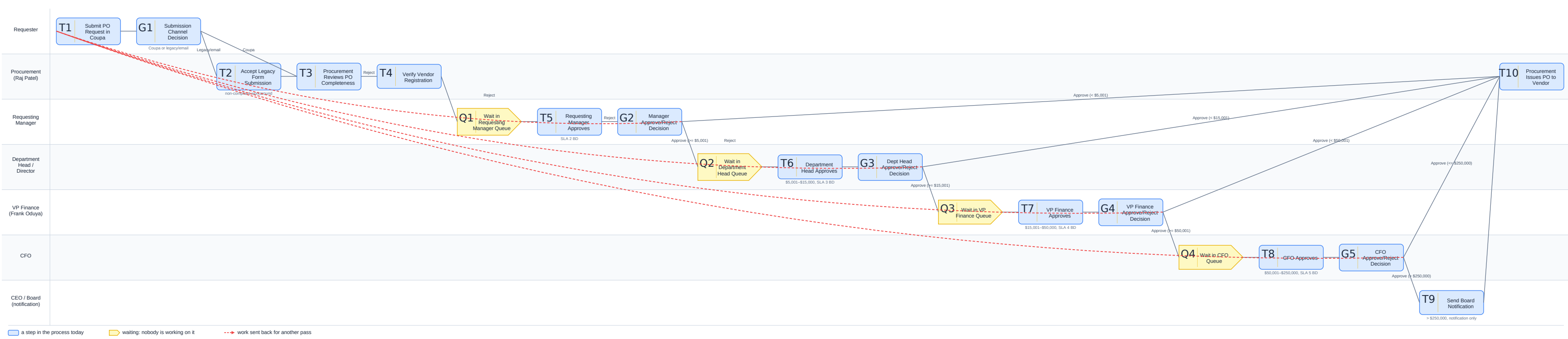
• Workday org-chart sync lag: two department head changes in January were not reflected in Workday for 11 days, routing POs to old approvers [S25]

• Three competitive bids required for POs over $25,000 [S25][S21]

• Emergency POs not ratified within 3 business days are escalated to the CFO and the requestor's EVP [S20]

• Internal Audit reviews a random 10% sample of POs each quarter; departments with over 5% deviation face mandatory training and a 30-day remediation plan [S20]

Current Process



Current Process Map

Step numbers: S start, T task, G decision, Q queue, E end. The same number appears on the map and in the step list. The map here shows the shape of the process; for a full-size version you can read step by step, download the process maps. On the map above: a blue box is a step in the process today; a yellow chevron is a wait, where nobody is working on it; a red dashed arrow is work sent back for another pass.

Process Steps

T1 Submit PO Request in Coupa, Requester [S21][S20][S1]

The requester submits the PO request in Coupa with required fields (vendor, amount, description, cost center, GL code, and bid documentation if over $25K). This is the confirmed start step, Purchase Need Identified.

G1 Submission Channel Decision, Requester [S21][S25]

The process branches on whether the PO was submitted via Coupa or via a legacy/email channel. Legacy submissions are returned to the requester and directed to Coupa.

T2 Accept Legacy Form Submission, Procurement (Raj Patel) [S21][S25]

Procurement accepts emailed SharePoint form screenshots on a case-by-case basis, which is non-compliant with v4.0 policy. Occurs for approximately 26% of POs by count as of the February 2026 audit.

T3 Procurement Reviews PO Completeness, Procurement (Raj Patel) [S21][S25]

Procurement checks for correct vendor, valid GL code, existing cost center, and presence of bid documents if required. Coupa approval routing uses Workday org data, which may be stale if the org chart changed in the last 30 days.

T4 Verify Vendor Registration, Procurement (Raj Patel) [S20][S18]

All vendors must be registered in Coupa before a PO can be issued, requiring W-9/W-8BEN, banking details, and a Vendor Risk Assessment for vendors paid over $50,000 annually. No registration turnaround SLA is documented.

Q1 Wait in Requesting Manager Queue, Requesting Manager [S21]

The PO waits in the requesting manager's queue pending approval.

T5 Requesting Manager Approves, Requesting Manager [S21]

The requesting manager approves the PO. Required for all POs, with an SLA of 2 business days per the BPMN.

G2 Manager Approve/Reject Decision, Requesting Manager [S21]

The manager either rejects the PO (requester notified) or approves and the process advances based on the dollar threshold.

Q2 Wait in Department Head Queue, Department Head / Director [S21]

For POs at or above the threshold requiring department head review, the PO waits in the department head queue.

T6 Department Head Approves, Department Head / Director [S20][S19][S21]

The Department Head (Director or above) approves POs in the $5,001-$15,000 band (per policy/matrix) with a 3 business day SLA. The BPMN models this threshold as POs at or above $2,500.

G3 Dept Head Approve/Reject Decision, Department Head / Director [S21]

The department head either rejects the PO or approves and the process advances based on the dollar threshold.

Q3 Wait in VP Finance Queue, VP Finance (Frank Oduya) [S18][S21][S17]

For POs at or above $15,001, the PO waits in the VP Finance approval queue. This is the single biggest driver of cycle time, averaging 6.2 business days in the VP Finance queue alone for the $15,001-$50,000 band. If the VP is unavailable and no backup is designated, the PO sits indefinitely.

T7 VP Finance Approves, VP Finance (Frank Oduya) [S20][S19][S18][S21]

The VP Finance approves POs in the $15,001-$50,000 band with a 4 business day SLA. Frank Oduya receives approximately 35 Coupa approval requests per week and has no delegated backup for this tier.

G4 VP Finance Approve/Reject Decision, VP Finance (Frank Oduya) [S21]

The VP Finance either rejects the PO or approves and the process advances based on the dollar threshold.

Q4 Wait in CFO Queue, CFO [S21]

For POs above the CFO threshold, the PO waits in the CFO approval queue.

T8 CFO Approves, CFO [S20][S19][S21]

The CFO approves high-value POs. Per policy/matrix, CFO plus VP Finance approval is required for $50,001-$250,000 (Coupa plus DocuSign, 5 BD SLA). The BPMN models the CFO threshold at over $75,000 with a 7 BD SLA.

G5 CFO Approve/Reject Decision, CFO [S21]

The CFO either rejects the PO or approves and the process advances to board notification for the highest-value POs.

T9 Send Board Notification, CEO / Board (notification) [S20][S19][S21]

For the highest-value POs (over $250,000 per policy/matrix, over $75,000 per BPMN), a board notification email is sent. This is a notification only, not an approval gate; the board email must be sent within 24 hours of CFO approval.

T10 Procurement Issues PO to Vendor, Procurement (Raj Patel) [S21]

Procurement issues the approved PO to the vendor. This is the confirmed end step, PO Approved and Sent to Vendor.

Step numbers: S start, T task, G decision, Q queue, E end. The same number appears on the map and in the step list. The map here shows the shape of the process; for a full-size version you can read step by step, download the process maps.

Step Notes

1. (T1) Submit PO Request in Coupa [S20][S21][S19]

Does the work: Requester. Owns the outcome: Requester. Gets a heads-up: Procurement (Raj Patel) (inferred, Procurement reviews all submitted POs downstream (S21 task_procurement_review), implying notification on submission.; not stated explicitly).

2. (G1) Submission Channel Decision [S21][S25][S1]

*Does the work: Requester (inferred, The submission-channel choice (Coupa vs legacy/email) is made by the requester per BPMN gateway gw_submission_channel following the start event; no explicit owner stated.; not stated explicitly).

Owns the outcome: Requester (inferred, The submission-channel choice (Coupa vs legacy/email) is made by the requester per BPMN gateway gw_submission_channel following the start event; no explicit owner stated.; not stated explicitly).*

3. (T2) Accept Legacy Form Submission [S21][S25][S18]

Does the work: Procurement (Raj Patel). Owns the outcome: Procurement (Raj Patel). Gets a heads-up: Requester.

4. (T3) Procurement Reviews PO Completeness [S21][S20]

Does the work: Procurement (Raj Patel). Owns the outcome: Procurement (Raj Patel).

5. (T4) Verify Vendor Registration [S20][S18]

Does the work: Procurement (Raj Patel). Owns the outcome: Procurement (Raj Patel).

6. (Q1) Wait in Requesting Manager Queue [S21]

Owns the outcome: Requesting Manager (inferred, Wait state in the Requesting Manager queue; the manager is answerable for the pending item though no owner is explicitly named for the wait itself.; not stated explicitly).

7. (T5) Requesting Manager Approves [S21]

Does the work: Requesting Manager. Owns the outcome: Requesting Manager.

8. (G2) Manager Approve/Reject Decision [S21]

Does the work: Requesting Manager. Owns the outcome: Requesting Manager. Gets a heads-up: Requester (inferred, On rejection the requester is notified (BPMN end_PO_rejected 'Requester Notified').; not stated explicitly).

9. (Q2) Wait in Department Head Queue [S21][S19]

Owns the outcome: Department Head / Director (inferred, Wait state in the Department Head queue; the Department Head is answerable for the pending item though no owner is explicitly named for the wait itself.; not stated explicitly).

10. (T6) Department Head Approves [S20][S19][S21]

Does the work: Department Head / Director. Owns the outcome: Department Head / Director. Has a voice: Finance Business Partner (inferred, Finance Business Partner participates in the $1,000–$5,000 band per S19/S20 matrix, implying consultation on lower-value approvals within this stage; not explicitly tied to Department Head step.; not stated explicitly).

11. (G3) Dept Head Approve/Reject Decision [S21]

Does the work: Department Head / Director. Owns the outcome: Department Head / Director. Gets a heads-up: Requester (inferred, On rejection the requester is notified (BPMN end_PO_rejected).; not stated explicitly).

12. (Q3) Wait in VP Finance Queue [S18][S22][S17]

Owns the outcome: VP Finance (Frank Oduya).

13. (T7) VP Finance Approves [S20][S19][S4]

Does the work: VP Finance (Frank Oduya). Owns the outcome: VP Finance (Frank Oduya). Has a voice: Department Head / Director (inferred, A registered VP-level delegate (e.g., Linda Cho, DLG-2025-001) may act in this band per S19 delegation register; treated as consulted/alternate on this tier.; not stated explicitly).

14. (G4) VP Finance Approve/Reject Decision [S21][S4]

Does the work: VP Finance (Frank Oduya). Owns the outcome: VP Finance (Frank Oduya). Gets a heads-up: Requester (inferred, On rejection the requester is notified (BPMN end_PO_rejected).; not stated explicitly).

15. (Q4) Wait in CFO Queue [S20][S19]

Owns the outcome: CFO (inferred, Wait state in the CFO queue; the CFO is answerable for the pending item though no owner is explicitly named for the wait itself.; not stated explicitly).

16. (T8) CFO Approves [S20][S19]

Does the work: CFO. Owns the outcome: CFO. Has a voice: VP Finance (Frank Oduya).

17. (G5) CFO Approve/Reject Decision [S21][S20]

Does the work: CFO. Owns the outcome: CFO. Gets a heads-up: Requester (inferred, On rejection the requester is notified (BPMN end_PO_rejected).; not stated explicitly).

18. (T9) Send Board Notification [S20][S19][S21]

Does the work: Procurement (Raj Patel) (inferred, BPMN assigns task_board_notification to 'Finance'; the corpus does not clearly identify the individual responsible sender within Finance.; not stated explicitly). Owns the outcome: CFO (inferred, Board notification is triggered within 24 hours of CFO approval per S19; CFO is answerable for its issuance.; not stated explicitly). Gets a heads-up: CEO / Board (notification).

19. (T10) Procurement Issues PO to Vendor [S21][S20]

Does the work: Procurement (Raj Patel). Owns the outcome: Procurement (Raj Patel). Gets a heads-up: Requester (inferred, Requester informed at process end (PO Approved and Sent to Vendor).; not stated explicitly).

Baseline Capability

Measure	Today
Avg cycle time, $15,001-$50,000 band	9.1 days
Email approvals (non-compliant)	22%
Overall PO policy compliance	62%
POs issued to unregistered vendors	4%
POs above delegated authority	3%

Accountability Matrix

Who does what at each step. R = does the work. A = owns the outcome. C = has a voice in the decision. I = gets a heads-up afterward.

Step	REQ	PROC	MGR	DH	FBP	VPF	CFO	BOARD
1. Submit PO Request in Coupa	R/A	I?						
2. Submission Channel Decision	R/A?							
3. Accept Legacy Form Submission	I	R/A						
4. Procurement Reviews PO Completeness		R/A						
5. Verify Vendor Registration		R/A						

Step	REQ	PROC	MGR	DH	FBP	VPF	CFO	BOARD
6. Wait in Requesting Manager Queue			A?					
7. Requesting Manager Approves			R/A					
8. Manager Approve/Reject Decision	I?		R/A					
9. Wait in Department Head Queue				A?				
10. Department Head Approves				R/A	C?			

Step	REQ	PROC	MGR	DH	FBP	VPF	CFO	BOARD
11. Dept Head Approve/Reject Decision	I?			R/A				
12. Wait in VP Finance Queue						A		
13. VP Finance Approves				C?		R/A		
14. VP Finance Approve/Reject Decision	I?					R/A		
15. Wait in CFO Queue							A?	
16. CFO Approves						C	R/A	

Step	REQ	PROC	MGR	DH	FBP	VPF	CFO	BOARD
17. CFO Approve/Reject Decision	I?						R/A	
18. Send Board Notification		R?					A?	I
19. Procurement Issues PO to Vendor	I?	R/A						

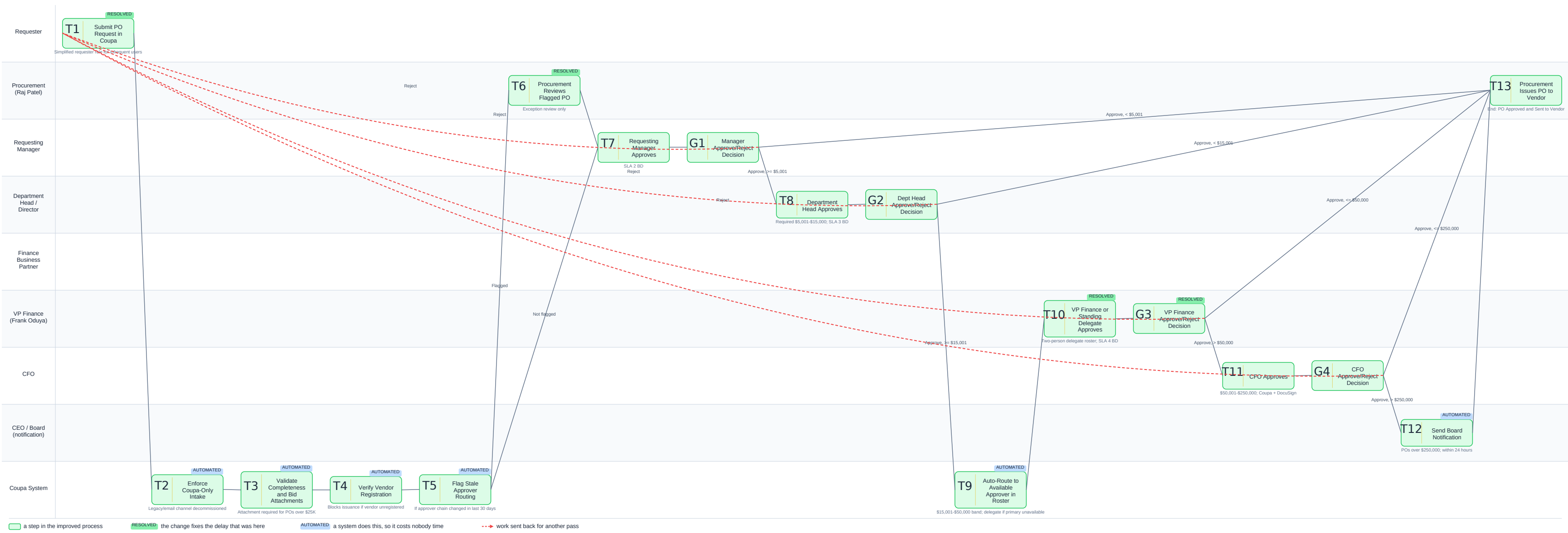
Accountability Gaps

- Step 2 (Submission Channel Decision): Requester is the implied owner, but the documents do not state it explicitly.
- Step 6 (Wait in Requesting Manager Queue): Requesting Manager is the implied owner, but the documents do not state it explicitly.
- Step 9 (Wait in Department Head Queue): Department Head / Director is the implied owner, but the documents do not state it explicitly.
- Step 15 (Wait in CFO Queue): CFO is the implied owner, but the documents do not state it explicitly.
- Step 18 (Send Board Notification): CFO is the implied owner, but the documents do not state it explicitly.

IV

Improved State

Improved Recommended Process



Recommended Process Map

Step numbers: S start, T task, G decision, Q queue, E end. The same number appears on the map and in the step list. The map here shows the shape of the process; for a full-size version you can read step by step, download the process maps. On the map above: a green box is a step in the improved process; a RESOLVED tag means the change fixes a delay that is there today; an AUTOMATED tag means a system does it, so it costs nobody time; a red dashed arrow is work sent back for another pass.

Improved Process Steps

T1 Submit PO Request in Coupa, Requester (Improved) [S20][S25]

The requester submits the PO exclusively in Coupa, using the simplified requester interface if they are an infrequent user, so that all requests enter a single system of record.

T2 Enforce Coupa-Only Intake, Coupa System (Improved, automated) [S10][S18][S25]

Coupa is the only accepted intake channel; legacy SharePoint and email submissions are blocked, removing the branching submission choice that previously created non-compliant approvals.

T3 Validate Completeness and Bid Attachments, Coupa System (Improved, automated) [S25][S21]

Coupa automatically checks required fields and enforces mandatory bid-documentation attachment for POs over $25K before the request can advance, eliminating free-text 'see attached' defects.

T4 Verify Vendor Registration, Coupa System (Improved, automated) [S18][S20]

Coupa verifies the vendor is registered before the PO can proceed, preventing POs from being issued to unregistered vendors.

T5 Flag Stale Approver Routing, Coupa System (New step, automated) [S25]

Coupa flags any PO for procurement review when the approver's department or manager chain changed within the last 30 days, catching stale org-chart routing before approval.

T6 Procurement Reviews Flagged PO, Procurement (Raj Patel) (Improved) [S25][S21]

Procurement reviews only the POs Coupa flags for stale routing or exceptions, rather than manually reviewing every submission.

T7 Requesting Manager Approves, Requesting Manager [S20][S21]

The requesting manager reviews and approves the PO in Coupa within the 2 business day SLA.

G1 Manager Approve/Reject Decision, Requesting Manager [S21]

The manager either approves the PO to continue routing or rejects it back to the requester.

T8 Department Head Approves, Department Head / Director [S19][S20]

The department head approves POs in their authority band within the 3 business day SLA.

G2 Dept Head Approve/Reject Decision, Department Head / Director [S21]

The department head approves the PO to continue or rejects it back to the requester.

T9 Auto-Route to Available Approver in Roster, Coupa System (New step, automated) [S17][S18]

Coupa routes POs in the $15,001-$50,000 band to the VP Finance, and automatically to a registered standing delegate when the primary approver is unavailable or turnaround exceeds 2 BD, removing single-approver queue buildup.

T10 VP Finance or Standing Delegate Approves, VP Finance (Frank Oduya) (Improved) [S17][S18][S19]

The VP Finance or one of two registered standing delegates approves POs in the $15,001-$50,000 band, eliminating the single-approver bottleneck and meeting the 4 business day SLA.

G3 VP Finance Approve/Reject Decision, VP Finance (Frank Oduya) (Improved) [S18][S21]

The VP Finance or delegate approves the PO to continue or rejects it back to the requester.

T11 CFO Approves, CFO [S19][S20]

The CFO approves POs above $50,000 in Coupa with DocuSign routing.

G4 CFO Approve/Reject Decision, CFO [S21]

The CFO approves the PO to continue or rejects it back to the requester.

T12 Send Board Notification, CEO / Board (notification) (Automated) [S19][S20]

Coupa sends the board notification email for POs over $250,000 within 24 hours of CFO approval as an automated notification, not an approval gate.

T13 Procurement Issues PO to Vendor, Procurement (Raj Patel) [S21][S20]

Procurement issues the fully approved PO to the vendor, completing the process.

Step numbers: S start, T task, G decision, Q queue, E end. The same number appears on the map and in the step list. The map here shows the shape of the process; for a full-size version you can read step by step, download the process maps.

Step Notes

1. Submit PO Request in Coupa (with simplified requester role option) [S20][S21][S25]

Does the work: Requester. Owns the outcome: Requester. Has a voice: Procurement (Raj Patel).

2. Procurement Reviews PO for Completeness (incl. bid docs & org-change routing flag) [S20][S21][S25]

Does the work: Procurement (Raj Patel). Owns the outcome: Procurement (Raj Patel). Has a voice: Requester.

3. Verify Vendor Registration in Coupa [S20][S18]

Does the work: Procurement (Raj Patel). Owns the outcome: Procurement (Raj Patel).

4. Finance Business Partner Approves ($1,000–$5,000 band) [S19][S20]

Does the work: Finance Business Partner. Owns the outcome: Finance Business Partner. Has a voice: Requesting Manager.

5. Requesting Manager Approves [S21][S20]

Does the work: Requesting Manager. Owns the outcome: Requesting Manager.

6. Department Head / Director Approves ($5,001–$15,000 band) [S19][S20]

Does the work: Department Head / Director. Owns the outcome: Department Head / Director. Has a voice: Requesting Manager.

7. VP Finance or Designated Delegate Roster Approves ($15,001–$50,000 band) [S19][S20][S17][S18]

Does the work: VP Finance (Frank Oduya) / Delegate. Owns the outcome: VP Finance (Frank Oduya) / Delegate. Has a voice: Procurement (Raj Patel). Gets a heads-up: CFO.

8. CFO Approves ($50,001–$250,000 band) [S19][S20]

Does the work: VP Finance (Frank Oduya) / Delegate and CFO. Owns the outcome: CFO.

9. Send Board Notification (>$250,000) [S19][S20]

Does the work: Procurement (Raj Patel). Owns the outcome: CFO. Gets a heads-up: CEO / Board (notification).

10. Procurement Issues PO to Vendor [S21][S20]

Does the work: Procurement (Raj Patel). Owns the outcome: Procurement (Raj Patel).

Gap Assessment

Measure	Today	Recommended	Gap
Avg cycle time, $15,001-$50,000 band	9.1 days	4 days	-5.1 days
Email approvals (non-compliant)	22%	5%	-17 points
Overall PO policy compliance	62%	95%	+33 points
POs issued to unregistered vendors	4%	0%	-4 points
POs above delegated authority	3%	0%	-3 points

Accountability Matrix, Improved State

Who does what at each step. R = does the work. A = owns the outcome. C = has a voice in the decision. I = gets a heads-up afterward.

Step	REQ	PROC	MGR	DH	FBP	VPF	CFO	CEO
1. Submit PO Request in Coupa (with simplified requester role option)	R/A	C						
2. Procurement Reviews PO for Completeness (incl. bid docs & org-change routing flag)	C	R/A						
3. Verify Vendor Registration in Coupa		R/A						

Step	REQ	PROC	MGR	DH	FBP	VPF	CFO	CEO
4. Finance Business Partner Approves ($1,000–$5,000 band)			C		R/A			
5. Requesting Manager Approves			R/A					
6. Department Head / Director Approves ($5,001–$15,000 band)			C	R/A				

Step	REQ	PROC	MGR	DH	FBP	VPF	CFO	CEO
7. VP Finance or Designated Delegate Roster Approves ($15,001–$50,000 band)		C				R/A	I	
8. CFO Approves ($50,001–$250,000 band)						R	R/A	
9. Send Board Notification (>$250,000)		R					A	I
10. Procurement Issues PO to Vendor		R/A						

Accountability Changes

- Flag Stale Approver Routing: new step added.
- Auto-Route to Available Approver in Roster: new step added.

V

Process Analysis

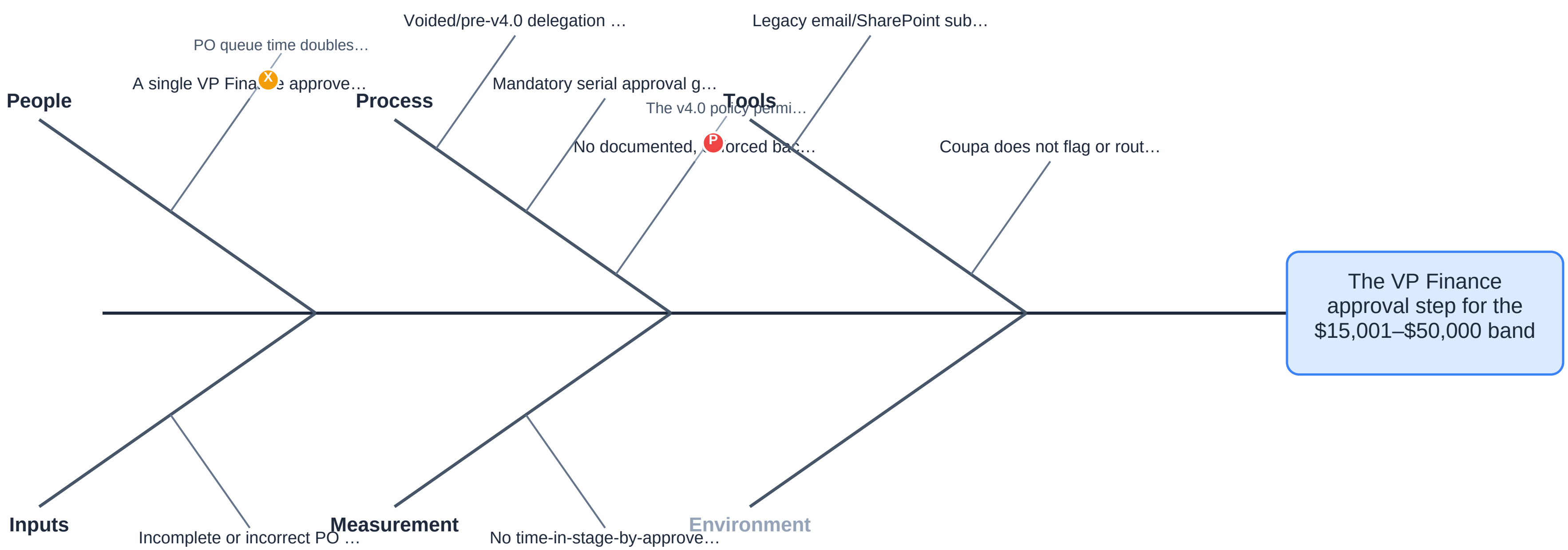
Dominant Constraint

The step that limits the rest: VP Finance Approves

The VP Finance approval step is the process constraint: a single approver (Frank Oduya) handles ~35 Coupa approval requests per week with no designated backup, so POs in the $15,001–$50,000 band accumulate in his queue. This step alone averages 6.2 business days of delay, driving 83% of POs in that band past their 4 BD SLA and causing cycle times of 9.1–11.2 BD. Because approval is a mandatory serial gate before Procurement can issue the PO, this stall directly limits overall throughput and pushes work downstream late.

Supporting evidence: The Q4 2025 audit (S18) found that for the $15,001–$50,000 band, average cycle time was 9.1 BD against a 4 BD SLA, with 19 of 23 POs (83%) breaching, and all 19 breaches attributable to VP Finance approval delay averaging 6.2 BD in that queue alone; Frank Oduya confirmed ~35 approval requests per week with no delegated backup. The cycle-time data (S22) repeatedly codes VP_Finance_queue as APPROVAL_BOTTLENECK with times of 8.9, 10.1, 9.1, and 11.2 BD. Leadership acknowledged this directly (S17): Raj Patel stated 'VP Finance approvals are the single biggest driver of cycle time breaches' and 'when you're traveling or in board prep, PO queue time doubles,' proposing a standing delegate roster (Action A-004). The charter (S10) quantifies PO approval inefficiency at ~$580K annually. The absence of a documented backup approver (S1 Question 3; S21 GAP note 'If Finance VP is unavailable and no backup is designated, PO sits in queue indefinitely') makes this step the throughput-limiting constraint.

Root Cause Analysis



Cause-and-Effect Map

Problem: The VP Finance approval step for the $15,001–$50,000 band is the process constraint: a single approver (Frank Oduya) handles ~35 Coupa requests per week with no designated backup, averaging 6.2 BD of delay and breaching the 4 BD SLA on 83% of POs, limiting overall throughput.

People

- A single VP Finance approver carries the entire $15,001–$50,000 approval load (~35 requests/week) with no operating backup, so the queue stalls whenever he is traveling or in board prep.
- PO queue time doubles during any week the sole approver is unavailable because approvers set their own backup and only remember after they are already out.

Process

- No documented, enforced backup/delegate approver mechanism exists for the VP Finance tier, so an unavailable approver leaves POs sitting in queue indefinitely.
- The v4.0 policy permits delegation at the VP tier but provides no enforcement mechanism and no requirement to register a standing delegate before absences.
- Mandatory serial approval gating with no escalation trigger when turnaround exceeds SLA means work cannot proceed to PO issuance until the single approver acts.
- Voided/pre-v4.0 delegation letters remain in circulation with no process to reconcile them to policy versions, driving retroactive re-approval and rework that adds to the VP Finance queue.

Tools

- Coupa does not flag or route around an overdue/unavailable VP Finance approver, nor enforce backup designation, so the system provides no relief valve for the bottleneck.
- Legacy email/SharePoint submission paths and free-text bid fields remain in use, letting non-compliant and incomplete POs reach approvers and generate rework.

Inputs

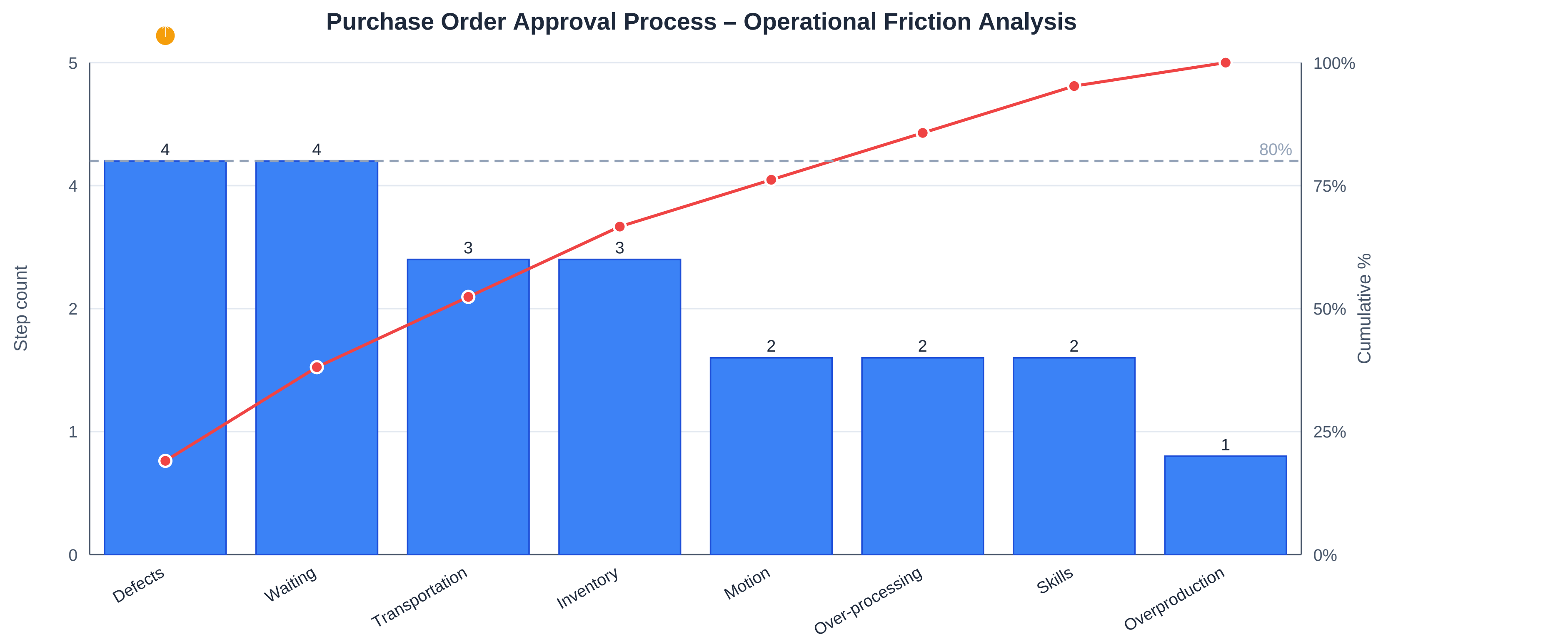
- Incomplete or incorrect PO submissions (wrong vendor code, missing vendor registration, wrong approval tier) require rework before or during approval, adding to overall cycle time.

Measurement

- No time-in-stage-by-approver reporting exists and the SLA clock start point is disputed, so queue accumulation at the VP Finance step went unmanaged and unescalated.

Primary root cause: The absence of an enforced backup/delegate mechanism for the VP Finance tier is the primary root cause: it converts a single approver's normal absences into indefinite queue stalls (6.2 BD average) that drive 83% of $15,001–$50,000 POs past SLA. It is the structural, organization-fixable gap (documented in S1, S21, and confirmed by the S18 audit and S17 action A-004) that most directly limits throughput, and it can be remedied without individual blame via a standing Coupa-registered delegate roster.

Waste Distribution



Waste Distribution

Concentrate first on eliminating the VP Finance approval bottleneck (backup/delegate roster) and closing submission-channel and data-completeness gaps that drive rework.

Category	Step Count	Primary Driver
Defects	4	Incomplete or incorrect PO submissions and unenforced data fields trigger rework and retroactive re-approval loops.
Waiting	4	Approval queues stall, especially at VP Finance, where no backup approver exists and one person handles ~35 requests per week.
Transportation	3	POs are routed through non-standard channels and handed off across people and systems that add no value.
Inventory	3	Approval requests accumulate in individual approver queues faster than they are cleared.
Motion	2	Staff switch between systems and re-key or re-locate information because Coupa, Workday, SharePoint, and email are not integrated for the task.

Category	Step Count	Primary Driver
Over-processing	2	Multiple sequential approval layers applied to routine, lower-value purchases beyond what the risk warrants.
Skills	2	Approval decisions are escalated to senior finance leaders instead of being handled by qualified delegates, underusing available judgment.
Overproduction	1	Notifications generated for an audience that does not act on them.

APPENDIX

Source Documents

Source Documents

ID	Document	How it was read	Status
S1	approval_process_questions.txt	Directly documents open questions about PO approval thresholds, SLAs, backup approvers, and system of record for the target process.	Inside the boundary
S4	email_thread_PO_threshold_conflict.txt	Details a live PO approval dispute over v4.0 thresholds versus a delegation letter, directly about the target process steps.	Inside the boundary

ID	Document	How it was read	Status
S10	meridian_process_improvement_charter_2026.docx	Charter covering all three processes and providing organizational goals and context that inform but do not describe PO approval steps.	Cross-cutting
S17	ops_leadership_review_Q4_2025_transcript.txt	Leadership review covering all three processes; provides organizational context and decisions spanning PO approval, onboarding, and incident response.	Cross-cutting
S18	PO_approval_audit_findings_Q4_2025.pdf	Audit findings directly measuring PO approval compliance, cycle times, and control gaps for the target process.	Inside the boundary
S19	PO_approval_matrix_v4.0.xlsx	Authoritative approval authority matrix and delegation register that governs PO approval steps.	Inside the boundary

ID	Document	How it was read	Status
S20	PO_approval_policy_v4.0_CURRENT.docx	Current authoritative policy defining the PO approval process, thresholds, and SLAs.	Inside the boundary
S21	PO_approval_process_v3.xml	Current-state BPMN of the PO approval process with modeled steps and gaps.	Inside the boundary
S22	PO_cycle_time_analysis_2025.csv	Directly measures PO approval cycle times, breaches, and root causes for the target process.	Inside the boundary
S25	transcript_PO_system_migration.txt	Coupa migration review that directly discusses PO approval routing, SLAs, three-bid enforcement, and backup approvers.	Inside the boundary