ValueAtlas by Auricita

Executive Summary

Purchase Order (PO) Approval

August 20, 2026

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.

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]

This figure is an estimate. Your documents did not state the timing of any step this redesign frees, so an itemized figure could not be counted. Provide the step timings and the analysis re-prices.

II

Recommendations and Expected Impact

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.

Savings we found but could not price. The recommended process frees real time in the steps below. Your documents do not say how long they take, so they are not in the figure above.

- **Submission Channel Decision (Requester)** The recommended process frees this step, and your documents do not state how long it takes. Provide the minutes and the analysis re-prices.
- **Accept Legacy Form Submission (Procurement (Raj Patel))** The recommended process frees this step, and your documents do not state how long it takes. Provide the minutes and the analysis re-prices.
- **Verify Vendor Registration (Procurement (Raj Patel))** The recommended process frees this step, and your documents do not state how long it takes. Provide the minutes and the analysis re-prices.

- **Send Board Notification (CEO / Board (notification))** The recommended process frees this step, and your documents do not state how long it takes. Provide the minutes and the analysis re-prices.

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