FICTIONAL WORKED EXAMPLE

OPPORTUNITY 01 · ACCOUNTS PAYABLE

Invoice intake. Prepared for a decision.

A focused look at the work between receiving an invoice and preparing an approved record for the finance system.

This sample illustrates the structure and reasoning of an audit. The organisation, circumstances and figures are fictional assumptions. No interviews, measurements or system checks have been performed.

RECOMMENDATION

Validate an assisted preparation workflow.

Extract invoice fields, check them against existing records and present a draft beside the original document. Keep approval with accounts payable. Confirm sample quality and ERP test access before commissioning a production build.

600
Invoices per month
Assumed volume

12 min
Active handling per invoice
Assumed baseline

120 h
Monthly handling capacity
600 × 12 ÷ 60

The work under review

Invoice receipt, field entry, supplier and total checks, preparation for approval, and transfer of the approved record into the ERP.

Payment execution, supplier bank-detail changes, tax decisions and changes to approval policy sit outside this proposed scope.

The current friction

The same information is read and entered by hand. Missing references and possible duplicates interrupt the normal path. The person resolving an exception needs both the document and the record.

These are example conditions to validate with the process owner.

Proposed path

01 · RECEIVE
Retain invoice and source reference

02 · PREPARE
Extract fields and check records

03 · REVIEW
A person resolves and approves

04 · DELIVER
Post the approved record and retain history

THE BENEFIT CASE

Time released. Assumptions visible.

The opportunity is to reduce active handling while preserving the checks and approval the process needs.

Illustrative monthly scenarios · 600 invoices

MEASURE	CAUTIOUS	WORKING CASE	UPPER CASE
Current handling per invoice	12 minutes	12 minutes	12 minutes
Future handling, including review and exceptions	8 minutes	6 minutes	4 minutes
Future monthly handling	80 hours	60 hours	40 hours
Potential capacity released	**40 hours**	**60 hours**	**80 hours**

Calculation: invoices × (current minutes – future minutes) ÷ 60. All scenario inputs are assumptions. Waiting for approval is excluded from active handling. Exception work must be included when measuring future performance.

> **Capacity needs a use.**
>
> Time released could help the team handle higher volume or clear other work. A cash saving depends on an actual reduction in spending. This example makes no cash-saving or financial-payback claim.

Costs to establish

- Implementation and integration work.
- Document extraction or model usage.
- Hosting, storage and operating records.
- Monitoring, evaluation and support.
- Staff review, training and process ownership.

Evidence to collect

- Invoice volume across a representative period.
- Handling time for normal and exception cases.
- Document types, scans and missing-field frequency.
- Current supplier data and duplicate-check rules.
- System access, charges and test environment.

Options to compare before selecting the implementation

OPTION	WHAT IT COULD IMPROVE	WHAT TO ESTABLISH
Existing ERP functionality	Reduce entry using tools already available.	Features, licences and invoice-format coverage.
Assisted extraction and review	Prepare a checked draft for review.	Field quality, review effort and safe write access.
Process standardisation	Reduce missing references and inconsistent intake.	Supplier and internal adoption of a clearer process.

THE NEXT INVESTMENT DECISION

A pilot with a purpose.

Test the assumptions that could change the build.

Proposed pilot scope

One intake route, one team and approved examples covering the formats it receives.

Prepare drafts beside the source documents. Test posting in a safe environment, subject to supported ERP access.

Decisions to resolve first

- Which fields and checks are required?
- Who reviews exceptions and approves posting?
- Does the ERP support safe test and write access?

Proposed acceptance checklist

01 **The source stays visible.**
The reviewer can inspect the invoice and correct fields before approval.

02 **Exceptions reach a person.**
Missing fields, poor scans and possible duplicates stop the flow and show a reason for review.

03 **Posting requires approval.**
Tests confirm that approval is required and repeated requests do not silently create a second record.

04 **Interrupted work can be recovered.**
An unavailable ERP leaves a visible state. The recovery and retry paths are tested and documented.

05 **The benefit can be measured.**
Measure normal and exception handling. Compare quality, effort and running cost with the baseline.

Proposed requirements, not completed results. The test set, quality thresholds and release decision would be agreed before implementation.

People needed for the next step

RESPONSIBILITY	REQUIRED CONTRIBUTION
Process owner	Agree policy, exceptions, success measures and acceptance.
Accounts-payable users	Provide approved examples and assess the review effort.
Systems owner	Confirm access, test environment and data handling.
Delivery team	Scope the pilot, evaluate the cases and record findings.

The decision after the pilot

Proceed when the workflow meets its criteria, running costs are understood and the business owner accepts it. Otherwise, refine the approach or reconsider the investment.

To discuss an audit of your own process: devops.ly/contact