

Part 20 of 20

World-Class Post-Go-Live Performance and Value Realization Dashboard

The annotated benchmark for tracking whether the ERP investment is delivering its promised value — and presenting that evidence to the board as an ongoing governance conversation

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HOW TO USE THIS BENCHMARK

This is the final part of the ERP Implementation and Financial Systems Masterclass Series, and it addresses the governance activity that most ERP implementations skip: the systematic measurement and reporting of whether the investment delivered the value it promised.

The post-go-live performance and value realization dashboard is the organizational artifact that closes the ERP governance loop — that connects the business case projections approved by the board to the actual operational outcomes achieved, identifies the gaps that require targeted intervention, and communicates the evidence of value delivery in a format that gives the board the governance information they need to assess the quality of the management team's ERP investment decisions.

This benchmark provides the complete annotated architecture of a world-class post-go-live dashboard: the metric framework, the comparison structure, the variance analysis format, and the board presentation approach. It also provides the most important self-assessment tool in the entire series — a structured evaluation of whether your organization is extracting the analytical value from its ERP system that the investment justifies.

THE DASHBOARD ARCHITECTURE: FOUR METRIC CATEGORIES

The post-go-live performance dashboard tracks metrics across four categories that collectively reveal whether the ERP is delivering value across the five benefit dimensions from the business case.

CATEGORY 1: OPERATIONAL EFFICIENCY METRICS

Close Time (Primary metric): Baseline (pre-implementation): 9.2 business days Business case target: 5.5 business days Current actual: [X] business days Trend: [Chart showing month-by-month close time for past 6 months] Status indicator: Green if within 0.5 days of target, Yellow if 0.5-1.5 days above target, Red if more than 1.5 days above target

[Annotation: The close time metric is the single most visible operational indicator of ERP value delivery, and it deserves the most prominent position in the dashboard. Boards understand close time intuitively — they experience it when they ask for financial results and are told the close is still in progress. A close time chart that shows a declining trend from baseline toward target is the most compelling visual evidence of ERP value delivery available.]

Finance Team Hours per Close Cycle: Baseline: 312 hours Business case target: 185 hours Current actual: [X] hours Trend: [Chart]

Accounts Payable Processing Cost per Invoice: Baseline: \$14.80 per invoice (fully loaded) Business case target: \$8.50 per invoice Current actual: \$[X] per invoice Methodology note: Calculated as total AP team fully-loaded cost divided by total invoices processed per month

[Annotation: The per-invoice cost metric requires a consistent methodology — the same cost and volume definitions used in the baseline must be used in the post-implementation measurement. Changes in the methodology between baseline and post-implementation will produce apparent improvements that reflect measurement change rather than genuine efficiency gain. Documenting the methodology explicitly prevents this source of value measurement distortion.]

Days Sales Outstanding: Baseline: 47.3 days Business case target: 38 days Current actual: [X] days
Trend: [Chart]

CATEGORY 2: DATA QUALITY AND ACCURACY METRICS

Significant GL Corrections per Month: Baseline (12-month average): 1.9 Business case target: 0 Current actual: [X] Trend: [Chart]

Three-Way Match Automation Rate: Baseline: 0% (all invoices manually matched) Business case target: 85% auto-match Current actual: [X]% Trend: [Chart]

[Annotation: The three-way match automation rate baseline of 0% is the accurate baseline for most organizations implementing an ERP with automated matching for the first time — not a percentage based on legacy manual matching rates. Setting the baseline correctly is as important as measuring the current state accurately, because the value of the improvement is measured from the baseline.]

CATEGORY 3: ANALYTICAL CAPABILITY METRICS

Reports Produced Directly from System (No Manual Assembly): Baseline: 3 of 18 regular management reports Business case target: 15 of 18 regular management reports Current actual: [X] of 18 Progress notes: Identify specific reports not yet producing from system

Self-Service Analytics Adoption: Baseline: 0% of requested analyses produced without analyst support Business case target: 70% of routine data requests self-served Current actual: [X]% Measurement method: Monthly survey of top-10 data requesters, supplemented by BI tool usage statistics

Ad Hoc Data Request Volume: Baseline: 14 significant requests per month requiring manual data assembly Business case target: 4 requests per month (70% reduction) Current actual: [X] requests per month

CATEGORY 4: ADOPTION METRICS

Active User Adoption Rate: Definition: Percentage of licensed users who logged into the system and performed at least one substantive transaction in the past 30 days Business case target: 90% by Month 3 post-go-live Current actual: [X]% Trend: [Chart]

[Annotation: The active user adoption definition — logging in AND performing a substantive transaction — is more meaningful than a simple login rate, which measures whether users are accessing the system but

not whether they are using it productively. A user who logs in to export data for manipulation in Excel is counted in the login rate but not in the substantive transaction rate, revealing the adoption gap that the login rate obscures.]

Super-User Support Utilization: Metric: Percentage of user support requests resolved by super-users versus escalated to the finance systems team Business case implication: Super-user resolution rate above 70% indicates healthy first-line support capability Current actual: [X]%

BUSINESS CASE VARIANCE ANALYSIS

The business case variance analysis section of the dashboard compares the actual cumulative value realized to date against the business case projection for the equivalent period, producing the ROI tracking that closes the governance loop between investment approval and value delivery.

CUMULATIVE BENEFIT REALIZATION TRACKING

Period: [Month X post-go-live] of [Month 36 full realization]

Efficiency Benefits: Business case cumulative projection through Month [X]: \$[projected] Actual cumulative efficiency benefit realized: \$[actual] Variance: \$[variance] ([percentage]%) Primary variance driver: [Specific explanation — e.g., "Close time improvement slower than projected due to training gap in AR team; remediation plan in place"]

[Annotation: The primary variance driver for each benefit category is the most important analytical element of the business case variance section. The variance itself tells the board that value delivery is below projection; the driver explanation tells them why and what is being done about it. A dashboard that reports only the variance without explaining the driver and the response is performing a reporting function rather than a governance function.]

Accuracy Benefits: Business case cumulative projection: \$[projected] Actual cumulative benefit realized: \$[actual] Variance: \$[variance] Primary variance driver: [Specific explanation]

Visibility Benefits: Business case cumulative projection: \$[projected] Actual cumulative benefit realized: \$[actual] Variance: \$[variance] Primary variance driver: [Specific explanation]

REVISED PAYBACK PERIOD CALCULATION: Based on actual benefit realization to date and the trajectory of expected future realization, the revised payback period estimate is [X] months, compared to the business case projection of [Y] months.

[Annotation: The revised payback period calculation is the single number that most directly answers the board's governance question: is this investment on track to deliver the return that justified it? A payback period that is extending beyond the business case projection signals either a value delivery problem that requires intervention or a business case that was overoptimistic and requires recalibration. Either signal is

valuable for governance purposes.]

PRESENTING THE DASHBOARD TO THE BOARD

The board presentation of the post-go-live performance dashboard should follow a three-section structure that focuses board attention on the governance questions most relevant to their oversight responsibilities.

Section 1 — Headline Performance Summary (One slide, two minutes): The close time trend chart and the current versus target comparison for each of the four primary metrics — close time, automation rate, reporting self-service adoption, and business case payback projection. This section gives the board the quick read on whether the implementation is broadly on track or has specific performance concerns requiring deeper discussion.

Section 2 — Business Case Variance Analysis (One to two slides, five minutes): The cumulative benefit realization by category versus business case projection, with specific driver explanation for significant variances and the revised payback period calculation. This section is the governance accountability section — it directly connects the board's investment approval to the actual value being delivered.

Section 3 — Management Actions and Forward Outlook (One slide, three minutes): The specific actions underway to address the most significant value delivery gaps, with expected outcomes and timelines. The forward projection of value delivery through the full realization period, updated based on current trajectory.

[Annotation: The three-section structure allocates the majority of board time to the governance accountability and management response — the sections that most serve the board's oversight function — rather than to the operational metrics detail that is more relevant to the management team. Boards that spend most of the ERP update discussion on close time and invoice matching rates are engaged at the operational level rather than the governance level. The three-section structure redirects board attention to the governance questions: is the investment delivering its promised return, and is management taking the right actions to close value gaps?]

BOARD COMMUNICATION FREQUENCY AND FORMAT: The post-go-live dashboard should be presented to the board at every board meeting for the first twelve months after go-live — regardless of whether there are significant developments to report — and quarterly thereafter until the full realization period of the business case has elapsed. The consistent cadence signals that management is taking the value realization accountability seriously and gives the board the evidence base to evaluate whether the ERP investment was sound over its full value delivery period.

THE SELF-ASSESSMENT: ARE YOU EXTRACTING THE VALUE YOUR ERP CAN DELIVER?

The following self-assessment provides the most direct measure of whether your organization is realizing the analytical value of its current ERP system. For each question, answer honestly — not how the system is theoretically capable of performing, but how it is actually being used today.

Efficiency Self-Assessment: 1. What is your current monthly financial close time, and how does it compare to the pre-implementation baseline? 2. What percentage of your finance team's time is spent on manual data assembly, reconciliation, or spreadsheet workarounds that the ERP should be automating? 3. What is your current three-way match automation rate in accounts payable? 4. What is your current DSO, and has it improved since the ERP implementation?

If you cannot answer questions 1-4 with specific numbers — if the metrics have not been measured since go-live — your organization is not tracking the operational value of the ERP investment and cannot know whether it is delivering its projected return.

Analytics Self-Assessment: 5. How many of your regular management reports are produced directly from the ERP without manual data assembly? 6. Can your FP&A; team produce a customer profitability analysis directly from the ERP, or does it require manual data assembly from multiple systems? 7. What percentage of the analytical questions that business leaders bring to the FP&A; team are answerable directly from ERP data versus requiring manual research? 8. Are any of the analytical capabilities projected in the business case still not available — still requiring workarounds or manual assembly — because the reporting architecture was not completed during the implementation?

If questions 5-8 reveal significant gaps between the analytical capabilities the ERP should be providing and what it is actually providing, the value realization discipline described in Part Fifteen is required: a post-implementation review, a targeted action plan, and a dedicated enhancement investment to close the gaps.

Board Governance Self-Assessment: 9. When did you last present the ERP value realization metrics to the board in the format described in this benchmark? 10. Is there a current estimate of the revised payback period based on actual value realization to date, and is it consistent with the business case projection? 11. Does the board know whether the ERP investment is on track to deliver the return it was approved to provide?

If you cannot answer yes to all three governance questions, the post-go-live governance loop has not been closed — the board approved an investment without the evidence that the investment is performing as projected. Introducing the dashboard described in this part at the next board meeting, even if the performance data reveals gaps, demonstrates the governance discipline that builds long-term board confidence in the management team's financial investment judgment.

COMPLETING THE SERIES: A FINAL REFLECTION

This is the final part of the ERP Implementation and Financial Systems Masterclass Series — twenty parts covering every dimension of ERP strategy, selection, implementation, and value realization from the foundational questions of why financial systems are a strategic asset through the benchmark analytical outputs that demonstrate world-class execution.

The series has covered the strategic foundation: why ERP implementations fail at the rate they do and what the CFO's role actually requires, the rigorous business case that earns board approval on analytical merit, the ERP landscape and architecture choices that determine long-term analytical capability. It has covered the selection disciplines: the requirements definition that prevents the most expensive implementation mistake, the vendor selection framework that produces a requirements-driven choice, the implementation partner selection that most directly determines outcomes. It has covered the implementation execution: project planning, data migration, financial process design, integration architecture, change management, testing, and go-live. And it has covered the post-implementation disciplines: financial reporting transformation, value realization measurement, and the future-state financial architecture planning that ensures the investment continues to deliver value as the business grows.

What the series cannot cover is the judgment and organizational authority that determine whether these frameworks are applied rigorously or nominally — whether the steering committee exercises genuine decision authority or serves as a periodic status review, whether the go-live readiness criteria are treated as genuine gates or as procedural formalities, whether the post-go-live dashboard is presented to the board as a governance accountability tool or filed in a folder that no one reviews.

That judgment and organizational authority must come from the CFO. The CFO who approaches ERP as a strategic investment rather than an IT project, who insists on the analytical rigor described in this series at every stage of the process, who exercises genuine executive sponsorship rather than nominal oversight, and who holds the implementation accountable to the business case through the value realization discipline — that CFO will build the financial intelligence infrastructure that enables the finance function to fulfill its highest-value mandate.

The frameworks in this series are tools. Their power depends on the discipline and judgment of the leader who applies them.

CLOSING PERSPECTIVE

The post-go-live performance and value realization dashboard is where the analytical governance cycle of the ERP investment is completed. The business case established the projected return. The implementation governance framework protected the implementation's quality. The dashboard closes the loop — measuring whether the projected return is being realized, identifying the gaps, and giving the board the evidence they need to assess whether the investment was sound and whether management is holding itself accountable for delivering what was promised.

The organization that establishes this dashboard, maintains it rigorously, and presents it consistently to the board is the organization that treats ERP investment with the same analytical seriousness it applies to every other capital allocation decision. That seriousness is what earns the board's confidence and what produces the continuous improvement discipline that extracts maximum value from the financial systems infrastructure over its operational life.

The series is complete. The financial systems work begins now.