

# Finance Playbook

## A . The modern Finance Function

### Slide 4

The modern Finance Function is on a journey of transformation, which is enabled by the latest technology, new skills and capabilities.

The Finance Function used to be considered as another simple back-office function where between 60-70% of the time was dedicated to transactional processing. This view has quickly changed as most traditional finance functions have started modernizing through :

- Integrating offshore / outsourced models;
- Optimizing processes through technology;
- Implementing spans of control; and
- Consolidating capabilities.

By focusing on aspects such as Finance Operating Model, People capability uplift, Optimisation and Productivity, and Enabling Technology / Architecture most organisations have transitioned into what we term the Interim “Fit” State. Organisations in the Interim “Fit” State spend less time on transactional processing but focus more on reporting and the core business.

Modern Finance Functions within the Interim “Fit” State, focuses on Insights and Business Partnering, and are starting to think more about AI and Big Automation, which enables them to be able to:

- **create time for value added analysis** through Technology enabled reporting, planning and forecasting;
- **ensure strategic alignment to corporate vision** through it's optimised processes and cross functional collaboration;
- **maximise benefits** by utilizing new skills and capabilities.

The shift to an Interim “Fit” State resulted in increased productivity and created a digital workforce which allows for a more insightful and strategic approach instead of transactional activities.

An ideal Sustainable Finance Function is almost fully automated and spends 80% of their time driving the Strategic Vision of their organisation, which means that:

- **ESG and sustainability is embedded** in the reporting processes;
- **The workforce is fully transformed** incorporating a digital workforce into the existing structure;
- Machine learning and Gen AI are **used for predictive analytics**;
- **Strategic business partnering is embedded** into the new ways of work; and
- Most processes have been mined and automated.

The following contributing capabilities have enabled Interim “fit” state finance functions to move towards a desired sustainable future finance function:

- Advanced Analytics
- Connected digital core
- Cloud fit to standard processes
- Ways of Working
- Functional Transformation

In summary, technology is the driving force behind the shift from a traditional to a Sustainable Finance Function. Other factors, such as the optimization of processes, the acquisition of new skills, and the

embedding of new ways of working, play a significant role in this transformation.

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### **The future role of CFOs will require a re-assessment of their role and an increased perspective as strategic collaborators.**

The role of the CFO is transitioning from a numbers-oriented role with a narrow financial focus on aspects that embodies the traditional role of a scorekeeper to the role of business partner with operational and strategic decision making responsibilities.

How is the role of the CFO changing?

1. **Role**  
The role of the CFO is transitioning from what is considered a conservative business partner seen as the company's "interior minister" who keeps the company in order to be a strategic collaborator with digital acumen who drives innovation and growth to position the company for the future.
2. **Skills**  
The skills of the CFO are evolving from having common competencies in analysis, time management, and risk assessment to demonstrating advanced leadership, adaptivity and resilience skills. This new focus is about becoming more interrogative and innovative to drive business outcomes as the strategic collaborator.
3. **Tasks**  
The tasks of the CFO has shifted from being the custodian of finance tasks such as the preparations of annual financial reports, being responsible for risk and cash management and ensuring compliance procedures to:
  - Support the business with trend-setting impulses for digitalisation and optimisation of the business model;
  - Future-oriented alignment of the target operating model of the finance function;
  - Increase accuracy, speed and quality of information;
  - Process automation and standardisation.

While normal finance tasks like adherence to and establishment of compliance, Risk and Cash Management and preparation of reports etc. will persist, the focus shifts to that of partnering with business. With the advent of technology and the financial landscape being intertwined both externally and internally, finance professionals must now engage in meaningful conversations about the effectiveness of decisions, adapting, and adjusting strategies.

To enable this change it is imperative that the following attributes change:

- Methods competence - The way we work;
- Social competence - the way we interact;
- Technical competence - our technical skills and what we know, as well as
- Individual competence - how we holistically conduct ourselves

These changes will enable CFOs in:

- communicating at eye level with CEO, other Executives & departments;
- supporting strategy development and evaluation with ROI focus;
- acting as an active leader and driving core business into the future;
- handling disruptive technologies and innovations with data focus on actionable insights; and
- forming the interface with operations, IT and strategy.

#### **Slide 6**

## The role of a CFO continuously evolves towards challenger and co-pilot of the business, which requires an essential skill set

The anatomy of the CFO requires a strong understanding of the core business and management model which supports a CFO to:

- Communicate at eye level with CEO, other Executives & departments;
- Support strategy development & evaluation with ROI focus;
- Act as an active leader and drives the core business into the future;
- Professional handling of disruptive technologies & innovations with data focus on actionable insights, as well as
- Forms the interface with operations, IT and strategy.

The essential skills-set of the CFO can be defined within the following categories:

- Technical and ethical skills;
- Data and technology skills; and
- Strategy and ESG skills.

The CFO has long been claiming to be a co-pilot to the CEO with a distinct focus on analysis and insight. It now has to live up to this claim by being a true business partner. The core skills that the CFO will need to help drive business includes:

- Emotional intelligence;
- Project management;
- Critical thinking;
- Influencing;
- Collaboration;
- Trusted advisor;
- Conflict management; and
- Innovation.

### Slide 7 & 8

## The role of Finance needs to pivot to insight and lead from the front to drive change

In order to drive the strategic value, we see that the CFOs are starting to accelerate their finance transformation by:

- Doing more with less through automation;
- Efficient and effective service delivery channels;
- Standardising data, reporting and processes;
- Providing insightful, data driven analysis;
- Using predictive and dynamic scenario planning; and
- Being proactive rather than reactive

The CFO needs to drive digital transformation because they are aware of how they need to operate in this evolving market and must pivot their current role to a role where the CFO is a:

- **Business Partner** to ensure that strong relationships are built and maintained between business and Finance. This role will lead on financial and resource matters; influence decision-making, improve the understanding of business performance; develop and deliver unit strategy as well as deliver analysis and financial insights on business opportunities.
- **Finance Operator** to ensure oversight over the day-to-day financial operations which includes financial transactions, processes and activities within the organization together with ensuring compliance with financial policies and procedures.
- **Performance Analyser** responsible for analyzing and evaluating the organization's financial performance. This role will ensure that budgets and forecasts are a relevant performance management tool and that forecasts are an accurate reflection of the Company's projected

results for the short, medium, and long term.

- **Compliance Steward** to ensure that the finance department adheres to all relevant laws, regulations and internal policies. This role will be responsible for managing and leading compliance functions towards industry best practices and to integrate financial policies and procedures with the work of other business areas.
- **Driver of Change and Innovation** to provide innovation and insights through real-time financial data and predictive analytics to drive commercial decisions for the business. This role serves as a catalyst for driving strategic financial transformation and fostering innovation within the organization.
- **Talent Manager** responsible for the management of finance personnel information. This role will play a crucial role in attracting, developing and retaining talent with the required competencies to meet the needs of the organisation.
- **Pragmatic Strategist** to focus on practical strategies while making use of financial knowledge to navigate the organization's financial success. This role creates and executes pragmatic, actionable strategies that align with the organization's goals and available resources.
- **Trusted Advisor** to provide financial advisory services and guidance to help make informed decisions regarding the organisation's financial well-being. The incumbent in this role must be able to understand the organisation's financial goals in order to create and implement strategies to achieve them.

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The role of finance will require new strategic skills in order to pivot to a value enhancing strategic advisory role

While numerous new roles have emerged, finance teams will now require more:

- **Analytical acumen** where they will be required to adeptly pull data, run different models and scenarios, and interpret the insights gleaned from the information.
- **Digital agility** which is crucial, considering the array of tools available.
- **Collaboration and driving change** by working with multiple teams across functions in a collaborative manner to ensure strategic alignment with corporate objectives.

What is observed is that core skills will remain unchanged which includes:

- **Strategic thinking**
- **Business acumen**
- **Leadership and Teamwork**
- **Problem-solving**
- **Risk management**
- **Finance**, adherence to **regulatory** and compliance standards within the organization and lastly **Accounting Knowledge**.

The modern Finance Function empowers finance to evolve into a strategic business partner, fostering:

- **creativity and innovation**; and
- effective **communication and compelling storytelling**.

As new skills emerge in the modern Finance Function, the goal is not to replace existing team members but to understand their talents which will involve a typical journey of:

- **Up-knowledge** by building the change and learning path by role;
- **Up-skill** by applying knowledge and new skills, while gamifying & personalising the journey; and
- **Up-perform** in order to enable colleagues to fully operate in the new world.

This entails bringing in fresh data and analytic capabilities while training Accountants to become more digitally savvy.

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The effectiveness of a Finance playbook will depend on the core principles put in place.

The purpose of establishing a Finance playbook is to create and nurture a culture that enables and sustains moral, ethical and prudent financial decision making, and is supported by common values and clear direction.

In order to ensure that the purpose of the Finance playbook is realised, the following good practice principles need to be put in place.

Control principles to ensure that:

- An effective Finance governance structure with clear objectives and responsibilities
- A relevant accountability model that is based on Finance roles and is documented, visible and frequently updated
- An Internal controls framework that is documented, accessible and frequently updated, with mandated monitoring and compliance
- Effective systematised controls and segregation of duties embedded within all IT systems, well documented, accessible and frequently revisited
- Technical financial controls and segregation of duties embedded within Finance systems, well documented, accessible and frequently revisited
- Data governance framework that supports robust master data management, data dictionary and usage to support clear and transparent reporting

Efficiency principles to ensure that

- Effective use of Finance systems in terms of:
  - Automated data integration and information flow through to reports supported by segregation of duties
  - Automated workflows and approval processes
  - Controlled manual data entry with audit trails
- Relevant and frequent training on policies and procedures

Insight principles that:

- Ensure that operational credibility is maintained through accurate and transparent reporting
- Enables strategic decision making

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Establishing a modern Finance playbook for your organisation will increase process efficiencies and overall productivity.

Establishing a modern Finance playbook looks at different attributes that will help in achieving and supporting the key functions under the office of the CFO.

These attributes includes:

- **Culture and Behaviors** to define the culture and new set of behaviours required by the modern Finance Function. These should describe the ways of working and the environment which supports finance in driving changes throughout the business.
- **Capabilities and literacy** describes the skills and capabilities required by the persona to effectively create insights and drive changes through the business by leveraging new technologies, datasets and ways of working. With the ultimate aim to enable Finance to better support business to achieve the strategic goals of the organisation.
- **Accountability** describes the activities for which this persona is ultimately accountable, although the responsibility may lay elsewhere within the finance team or within the business.
- **Responsibilities and processes** to define the role's responsibilities, key activities and

processes.

- **Systems and data capability** to define the supporting technologies that enable this persona and is focused on both what is currently available to your organisation and in the market.
- **Policies (Rules and settings)** to define the policies that this persona needs to comply with and the policies that are defined and maintained by this persona.

## Slide 14

### Chief financial officer summary

As a chief financial officer:

- I am a digitally savvy strategist driving change and innovation across the business
- I am the co-pilot to the CEO
- I make strategic steering decisions based on data insights & models

The drivers changing the CFO role is due to:

- The increasing pressure on Finance to provide meaningful business insights, by harnessing enterprise wide information, that support aggressive growth strategies and effective decision making
- Rapidly evolving technologies driving new opportunities and challenges
- Increased regulation and compliance driving the need for transformation and creating opportunities for greater insights

The benefits of adopting change for the CFO will ensure that:

- The CFO steps into a strategic partnership with the CEO, driving value creation and innovation through prudent financial decision making
- Has the ability to do more with less through integration, optimisation and standardisation
- Has the ability to drive and support cost and revenue optimisation strategies across the organisation

As a CFO, I demonstrate the following cultures and behaviours:

- I set the tone of the organisation's financial conscience
- I am recognised as a catalyst of change, driving insights and innovation through the business
- I embrace technological advances and drive a culture of transformation and continuous improvement in my teams and across the organisation

As a CFO, I possess the following capabilities and literacies:

- I demonstrate forward looking, strategic business acumen and critical thinking
- I exhibit a risk management mindset
- I demonstrate agility and an innovative mindset
- I possess strong analytical abilities and problem-solving skills

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### Chief Financial Officer (1 of 3)

The following are the attributes for the CFO persona:

Culture and behaviours

- I set the tone of the organisation's financial conscience
- I set a strong example of ethical behaviour
- I firmly promote performance excellence and drive quality throughout the finance function
- I embrace technological advances and drive a culture of transformation and continuous improvement
- I foster a digitally savvy mindset supported by ongoing training
- I create a unified culture that embraces diversity and cross-skill collaboration
- I lead with care and ethical integrity
- I foster a culture of transparency, collaboration and agility
- I encourage innovation and a culture of continuous optimisation, digital acumen, automation and

agility

- I partner strategically with business to encourage behaviors that drive profitable growth and value realisation through capital responsiveness
- I practice good fiscal process
- I effectively communicate financial impact of strategic decisions
- I am recognised as a catalyst of change, driving insights and innovation through the business

#### Capabilities and literacy

- I possess strong financial and regulatory knowledge and expertise
- I show forward looking, strategic business acumen and critical thinking
- I exhibit risk management mindset
- I demonstrate agility and innovative mindset
- I possess strong analytical abilities and problem-solving skills
- I exhibit strong leadership skills
- I exhibit strong ethical integrity
- I possess strong communication and storytelling skills
- I demonstrate strong mentoring and coaching abilities

#### Accountabilities

- I am accountable for the financial records of the organisation
- I am accountable for the accuracy of the information presented to business
- I am accountable for regulatory compliance
- I am accountable for Capital management (including investment and asset management)
- I am accountable for achievement of organisation's financial strategy
- I am responsible for risk management to mitigate financial risks
- I am accountable to the board and audit committee for prudent financial governance
- I maintain my independence and strong governance in order to hold the business accountable for strategic decisions, i.e. Identify and halt ineffective processes or initiatives

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## Chief Financial Officer (2 of 3)

#### Responsibilities and processes

- I work in partnership with the CEO to deliver the strategic ambitions of the organisation through innovation, revenue and cost optimisation strategies and digitisation opportunities
- I work in partnership with the CEO to develop and socialise the company's business case to investors
- I am responsible for building and maintaining strategic collaboration with CEO and other Executives oversee effective strategic planning, execution of strategic initiatives and manage financial performance of the organisation
- I act as a catalyst for change in the Finance Function, leading the finance transformation journey, focusing on innovation, digitalisation, and optimisation
- I provide active leadership and direction for the enterprise wide Finance Function
- I effectively manage working capital, liquidity and profitability against strategic vision and sustainable organisational success
- I am a custodian of all financial activities and present thereof to tax and other regulatory authorities, Board of Directors, Audit Committee and investors to create confidence and trust amongst all key stakeholders
- I present financial performance to the CEO, other Executives, Board and other relevant stakeholders to support sound decision making for the company
- I oversee the financial reporting to ensure compliance with relevant regulatory requirements, applicable accounting, tax and ESG standards, ensuring that organisation's reporting is transparent, consistent and free from material misstatements
- I manage Finance talent acquisition and retention
- I chair governance boards and committees to ensure effective execution of strategic vision

- I establish a wide range of financial processes within the organisation to ensure the compliance of financial reporting and alignment of strategic goals
- I ensure compliance with the internal controls to safeguard assets, prevent fraud and ensure financial accuracy
- I ensure compliance with regulatory and accounting standards (IFRS, GAAP, ESG Disclosure )
- I ensure compliance with internal policies and controls (cyber, code of conduct, IT)
- I am responsible for value creation and ensuring their business is a valuable contributor to Company

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### Chief Financial Officer (3 of 3)

#### System and data capabilities

- I leverage financial systems and drive effective governance, compliance and transparent reporting
- I leverage company-wide information systems (Data Warehouse, Data Lakes, etc.) in order to access operational information

#### Policies

- I develop financial policies in conjunction with applicable accounting standards and regulatory requirements (Tax , ESG etc)
- I am compliant with the relevant risk management policies (internal controls, financial risk etc)
- I am compliant with the code of conduct / ethics
- I adhere to the standards as expressed through the Company Values

## Slide 18

### Financial operations summary

#### As a financial controller:

- I set an example of prudent financial controls by enforcing a culture of accountability
- I ensure accurate and timely financial reporting in compliance with accounting standards
- I utilise financial reporting systems to ensure compliance with financial standards and policies

#### The drivers changing the financial controller role is due to:

- Technological advances driving process optimisation, elimination of manual effort and more rigorous controls i.e. Gen AI, process automation tools and emerging reporting technological tools.
- Increased regulation and compliance driving the need for transformation and creating opportunities for greater insights
- Use of data analytics and visualisation tools to enhance Financial Operations

#### The benefits of adopting change for the financial controller will ensure that:

- Ability to streamline processes to enhance efficiency and reduce operational costs
- Ability to respond more quickly to internal and external stakeholders with more accurate, consistent and timely results
- Freed up capacity for value add activities, through process automation, standardisation and simplification

#### As a financial controller, demonstrate the following cultures and behaviours:

- I foster a culture of continuous optimisation, digital acumen and automation
- I build and maintain strong relationships with cross-functional teams including the board and auditors
- I set a strong example of ethical behaviour



As a financial controller, I possess the following capabilities and literacies:

- I exhibit a risk management mindset
- I demonstrate agility and innovative mindset
- I possesses strong communication and storytelling skills
- I demonstrate strong mentoring and coaching ability

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### Financial Operations (1 of 3)

The following are the attributes for the financial controller persona:

#### Culture and behaviours

- I set a strong example of ethical behaviour
- I promote performance excellence and drives quality throughout the finance function
- I foster a culture of transparency, collaboration and agility
- I promote a culture of continuous optimisation, digital acumen and automation
- I foster good governance and controls
- I communicate financial objectives clearly
- I build and maintain strong relationships with key stakeholders including the board, auditors, and all other functions
- I ensure effective budget spend and enable the business from a financial conscience perspective

#### Capabilities and literacy

- I possess strong financial and regulatory knowledge and expertise
- I possess strong analytical abilities and problem-solving skills
- I show forward looking, strategic business acumen and critical thinking
- I exhibit a risk management mindset
- I demonstrate agility and innovative mindset
- I exhibit strong leadership skills
- I exhibit strong ethical integrity
- I possess strong communication and storytelling skills
- I demonstrate strong mentoring and coaching abilities
- I anticipate future trends and provide insights to business accordingly
- I possess strong process engineering capabilities

#### Accountabilities

- I am responsible for managing the day-to-day financial operations
- I am responsible for regulatory compliance
- I am responsible for compliance with accounting standards
- I am responsible for ensuring these standards are effectively adopted and implemented within financial systems
- I am responsible for accurate reporting, both internal and external
- I am accountable for enforcement of segregation of duties within the operational finance teams
- I am responsible for establishing and maintaining finance internal controls framework

## Slide 20

### Financial Operations (2 of 3)

#### Responsibilities and processes

- I oversee and drive the operational finance processes including AR, AP, reconciliations, asset management
- I oversee the Financial Consolidation and Close process

- I manage technical accounting standards and application of these standards as they apply to business operations
- I prepare, analyse and present Financial reports on a monthly, quarterly and annual basis.
- I ensure integrated reports are accurate and timely (includes financial, regulatory and sustainability reporting)
- I support effective decision making by monitoring and reporting on financial performance and ensure achievement of strategic goals.
- I define, maintain and enforce compliance with finance internal control framework
- I support and manage relationships with the auditors and Exco
- I define clear definitions around segregation of duties and manages the governance thereof
- I set clear financial reporting and KPIs and manage the achievement of these.
- I manage the application of accounting policies, procedures & governance across the relevant teams
- I drive innovation and optimisation initiatives across finance
- I ensure the resilience of the balance sheet and all the assertions related to it.

## Slide 21

### Financial Operations (3 of 3)

#### System and data capabilities

The typical supporting technologies that I utilise are the following:

- ERP including GL and subledgers
- EPM Reporting Tool
- Data analytics and visualisation tools
- Excel
- AI and Process Automation
- Account reconciliation

#### Policies

- I am compliant with the operational finance policies (AR, AP, expense management etc)
- I am compliant with the Reporting policies
- I comply with the Financial reporting standards and guidelines
- I define standard operating procedures for all operational processes
- I am compliant with all regulators and other Stock Exchange regulations
- I comply with the applicable governance frameworks
- I am compliant with the code of conduct / ethics
- I adhere to the standards as expressed through the Company Values

## Slide 22

### Financial Planning & Analysis summary

As the Head of Financial Planning & Analysis:

- I am a collaborator & storyteller with strong financial knowledge and market awareness
- I drive the planning process to meet the strategic objectives of the organisation
- I have the right type of supporting tech and guiding principles by my side

The drivers changing the Head of Financial Planning & Analysis role is due to:

- Increasing frequency and magnitude of economic volatility requiring greater forecasting agility and accuracy
- Rapidly evolving technologies driving new opportunities and challenges such as harnessing enterprise wide information and creating meaningful insights
- Need for more strategic business partnering to support business through VUCA

- New ESG & Sustainability Planning and Reporting requirements

The benefits of adopting change for the Head of Financial Planning & Analysis will ensure that:

- Ability to create meaningful insights that drive effective decision making and support achievement of strategic ambitions
- Enhanced agility to navigate uncertainty, created with tech enabled scenario modeling, and driver based planning
- More accurate, consistent and transparent reporting
- Increased business buy-in to Financial Plan based on closer alignment with business strategy

As the Head of Financial Planning & Analysis, demonstrate the following cultures and behaviours:

- I set a strong example of ethical behaviour and lead with care and integrity
- I foster a culture of continuous optimisation, digital acumen and value creation
- I drive collaboration and insightful storytelling to support business operations
- I drive value creation through prudent financial decision making

As the Head of Financial Planning & Analysis, I possess the following capabilities and literacies:

- I possess strong financial knowledge, am tech savvy and understand how to leverage technology and data to create meaningful insights
- I demonstrate agility, which used together with strong industry and market awareness, allows me to anticipate future trends
- I exhibit strong leadership and interpersonal skills

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### Financial Planning & Analysis (1 of 3)

The following are the attributes for the Head of Financial Planning & Analysis persona:

Culture and behaviours

- I promote performance excellence and continuously deliver quality insights to relevant stakeholders to manage the performance of the organisation
- I drive collaboration and insightful storytelling to support business operations
- I foster a culture of transparency, agility and curiosity
- I foster a culture of continuous optimisation, digital acumen and automation
- I reinforce good governance and controls
- I communicate financial performance clearly and impactfully
- I build and maintain strong relationships with key stakeholders including the board, auditors, and all internal functions

Capabilities and literacy

- I demonstrate strong strategic thinking
- I demonstrate agility and strong industry and market awareness
- I possess strong financial knowledge with the ability to create meaningful insights from enterprise wide information
- I show an ability to anticipate future trends and incorporate these insights into the business strategy
- I possess strong analytical abilities and problem-solving skills
- I exhibit strong leadership and interpersonal skills
- I exhibit strong ethical integrity
- I possess strong communication, collaboration and storytelling skills
- I showcase strong financial modeling and programming knowledge

Accountabilities

- I am accountable for ensuring that the company-wide Financial Plan is geared to achieve the

- company's Strategy
- I am accountable for providing clear strategic direction through effective reporting and communication
- I am accountable for the company-wide planning process
- I am responsible for providing relevant insights to business to allow them to achieve their strategic objectives
- I am responsible for managing key financial indicators

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### Financial Planning & Analysis (2 of 3)

#### Responsibilities and processes

- I manage the integrated planning process which includes strategic planning, budgeting and forecasting, and the management reporting process
- I support strategic decision making by translating corporate strategy into measurable and forward-looking KPIs and coordinating the integrated planning process to ensure there is an effective plan to achieve those KPIs.
- I ensure that the operational plans are accurately financialised and part of the company's overall plan to achieve its strategy
- I drive sustainability reporting and planning which includes modelling the financial impact and future profitability of sustainability initiatives
- I set timelines and expectations for the planning processes
- I coordinate the management review process to ensure the bottom up plans align with the strategic target and drives alignment of stretch targets where necessary
- I facilitate strategic business partnering to assist with managing performance against the plan to ensure that targets are met and actions can be taken to address variances
- I support CFO and Controller in investor relation presentations
- I drive innovations and digital optimisation for FP&A
- I maintain market awareness and industry insights to inform strategic ambitions

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### Financial Planning & Analysis (3 of 3)

#### System and data capabilities

The typical supporting technologies that I utilise are the following:

- ERP / GL
- Data warehouse
- Reporting and Planning tools
- Excel
- Data analytics and visualisation tools
- AI and Process Automation

#### Policies

- I define planning instructions and timeline
- I define Financial Planning, budgeting and forecasting process
- I am compliant with capital management policy
- I am compliant with relevant risk management policies (internal controls, financial risk etc)
- I am compliant with the ESG / Sustainability policy
- I am compliant with the code of conduct / ethics
- I adhere to the standards as expressed through the Company Values

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### Finance Business Partner summary

As the Finance Business Partner:

- I develop strong, trusted relationships based on accuracy and reliability
- I provide meaningful interpretation of financial analysis to drive business growth
- I have access to high quality data and the right tools and systems to analyze and interpret that data

The drivers changing the Finance Business Partner role is due to:

- Rapidly changing business environment requiring better insights to inform decision making
- Digital transformations driving innovation, standardisation and insights
- Increased focus on value creation and the role Finance needs to play

The benefits of adopting change for the Finance Business Partner will ensure that:

- Improved decision making
- More strategic focus
- Improved efficiency
- Increased collaboration
- Better talent attraction

As the Finance Business Partner, demonstrate the following cultures and behaviours:

- I build and maintain strong relationships with relevant stakeholders
- I thrive in a culture of continuous improvement and drive change throughout my businesses
- I supports a culture of innovation, collaboration and insightful storytelling to support business operations

As the Finance Business Partner, I possess the following capabilities and literacies:

- I demonstrate strong financial knowledge and business acumen
- I exhibit strong interpersonal skills and ability to build relationships and influence decisions
- I possesses strong analytical skills with the ability to to create meaning insights
- I am a technology advocate that is comfortable with disruptive technology and innovation

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### Finance Business Partner (1 of 3)

The following are the attributes for the Finance Business Partner persona:

Culture and behaviours

- I build and maintain strong relationships with relevant stakeholders
- I support a culture of continuous improvement
- I support a culture of innovation, collaboration and insightful storytelling to support business operations
- I promote performance excellence and continuously deliver quality insights to relevant stakeholders to assist in managing business performance
- I communicate financial performance clearly and impactfully
- I support a culture of transparency and agility
- Curiosity and hands on

Capabilities and literacy

- I demonstrate strong financial knowledge and business acumen
- I exhibit strong interpersonal skills and ability to build relationships and influence decisions
- I possess strong analytical skills with the ability to to create meaning insights
- I exhibit strong communication, collaboration and storytelling skill
- I demonstrate strategic thinking necessary to achieve strategic goals
- Conduit for other personas

#### Accountabilities

- I am accountable to business leaders to provide accurate financial insights
- I am responsible for ensuring joint cooperation between business and finance
- I am responsible for engaging with business to develop financial strategies and plans based on accurate and meaningful insights
- I am responsible for supporting business through the management of these plans based on timely and accurate insights

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### Finance Business Partner (2 of 3)

#### Responsibilities and processes

- I create meaningful insights by leveraging EPM tools that provide an enterprise wide view of the financial performance of the company
- I support business owners with more effective decision making based on these insights into the profitability or sustainability of their decisions.
- I ensure a proactive approach is applied to risk management and internal control, ensuring that potential risks are identified before they become problematic and proactive strategies are developed to mitigate them
- I monitor financial performance and forecasts and work with other business owners to mediate where necessary based on meaningful insights
- I support the preparation of financial plans
- I provide meaningful interpretation of analysis to drive business growth and optimisation and support long term planning.
- I create strong relationships with business based on mutual trust and respect that allow them to work together for the benefit of the organisation

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### Finance Business Partner (3 of 3)

#### System and data capabilities

The typical supporting technologies that I utilise are the following:

- Reporting and planning tools
- Excel
- Data analytics and visualisation tools
- Localised Business tools

#### Policies

- I am compliant with the financial planning and reporting policies
- I am compliant with relevant business policies
- I am compliant with the relevant risk management policies (internal controls, financial risk etc)
- I am compliant with the code of conduct / ethics
- I adhere to the standards as expressed through the Company Values

#### Slide 30

### Revenue & Fraud Management summary

As the Head of Revenue Assurance & Fraud Management:

- I identify risk and set detection measures to consistently address vulnerabilities for safeguarding against revenue, cost, opportunity losses and fraud
- I stay compliant with industry standards which helps reduce the risk of legal and financial

- repercussions
- I access real-time data insights and utilise tech systems for informed decision-making

The drivers changing the Head of Revenue Assurance & Fraud Management role is due to:

- Evolving regulations and security threats in the telecommunications industry
- Technological advances through the introduction of new products and services such as IoT and increased automation Evolution of the business - new products, layering, APIs, Third Party Services
- Increased customer centricity and shifts in customer preferences
- Intense competition under challenging economic conditions

The benefits of adopting change for the Head of Revenue Assurance & Fraud Management will ensure that:

- They will be able to leverage emerging technologies to enhance revenue assurance, fraud detection capabilities, and improve operational efficiency
- Ability to adapt with agility to regulatory change will improve revenue protection
- Able to evolve and transform to remain relevant in this ever changing context/landscape

As the Head of Revenue Assurance & Fraud Management, demonstrate the following cultures and behaviours:

- I set a strong example of ethical behaviour and lead with care and integrity
- I promote a proactive approach to manage risk in an agile way
- Collaboration and communication are key to my ability to succeed
- I promote performance excellence and drive quality throughout the RAFM function

As the Head of Revenue Assurance & Fraud Management, I possess the following capabilities and literacies:

- I possess a deep understanding of business processes and complex system transaction flows.
- I possess strong analytical abilities and problem-solving skills
- I exhibit strong leadership and interpersonal skills
- I exhibit strong ethical integrity
- I possess strong risk management skills to identify, assess and mitigate risks associated with revenue leakage and fraud

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### Revenue & Fraud Management (1 of 3)

The following are the attributes for the Head of Revenue Assurance & Fraud Management persona:

Culture and behaviours

- I set a strong example of ethical behaviour and ensure compliance
- I promote performance excellence and drive quality throughout the RAFM function
- I lead with care and integrity
- I foster a culture of transparency, collaboration and agility
- I encourage innovation and a culture of continuous optimisation, digital acumen and automation
- I build and maintain strong relationships with key stakeholders including the board, auditors, risk, regulatory and all other functions and platform businesses
- I embrace an assurance and consulting mindset
- I am proactive in responding to new and emerging risks
- I promote a revenue responsible culture across the organisation

Capabilities and literacy

- I possess a deep understanding of business processes and complex system transaction flows.
- I demonstrate agility and strong industry and market awareness
- I possess strong analytical abilities and problem-solving skills

- I exhibit strong leadership and interpersonal skills
- I exhibit strong ethical integrity
- I am digitally savvy - ability to navigate latest technologies to drive insights
- I am courageous and committed to ongoing learning to thrive in a dynamic ever changing environment
- I demonstrate strong relationship management abilities
- I demonstrate strategic thinking necessary to achieve strategic goals
- I am able to combine a diverse set of capabilities and literacies to effectively navigate and excel in the role including technical, business acumen, risk, audit, information security, business continuity, continuous improvement, innovation, etc.)

#### Accountabilities

- I am accountable for providing report revenue leakage, opportunity loss, cost leakage and fraud identified to business to address.
- I am accountable for providing real time revenue fraud monitoring, detection and prevention.
- I am responsible for identifying and reporting any regulatory non-compliance
- I am responsible for establishing and maintaining RAFM internal controls framework (secondary level of controls within the business)
- I am responsible for involvement in the assurance of significant changes to the systems as part of the change management process.
- I am the business's eyes on financial risks

### Slide 32

## Revenue & Fraud Management (2 of 3)

#### Responsibilities and processes

- I engage with key stakeholders regularly to tailor the RAFM risk assessment to make it relevant to its market
- I set, communicate and drive strategy including roadmap, capability framework, technology and operating model
- I design, communicate and drive compliance to implement relevant controls based on company's framework to mitigate key risks aligned with the Company's business objectives
- I identify and report primary control failures based on secondary control detections
- I remediate control failures in the secondary control environment and oversee and report on remediation in the primary control environment
- I monitor actual RAFM control performance against the planned control performance
- I quantify revenue & cost leakages, misstatements and enhancements and report accordingly
- I manage the analysis of financial data to identify any unusual or suspicious transactions or trends that could indicate potential fraud or revenue & cost leakage
- I support the change management processes e.g. tariff and product changes driven by business and provides guidance and best practices
- I drive innovation and digital optimisation for RAFM
- I am committed to continuous learning and staying up to date with industry trends, technologies and best practices
- I am able to adapt to the rapidly changing requirements from regulators and authorities respective to revenue declaration and cost deductions
- I am aware of the cybersecurity measures to safeguard telecommunication networks and systems
- I effectively manage the RAFM budget to align with financial objectives and strategic goals
- I identify and quantify areas of opportunity losses for revenue uptake
- I am responsible for rolling out and updating the relevant RAFM policies and overall governance processes

### Slide 33

## Revenue & Fraud Management (3 of 3)



### System and data capabilities

The typical supporting technologies that I utilise are the following:

- RAFM Tools and fraud detection software
- Data analytics and visualisation tools
- Network monitoring software
- RAFM incident management, Measurement and Performance reporting tools
- Billing and Rating systems.
- Customer Relationship Management Systems
- Advanced Tools for:
  - Automating consumption of complex data sets.
  - Financial reconciliations in a complex and multi-vendor integrated environment

### Policies

- I am compliant with the Whistleblower policy
- I am compliant with the relevant risk management policies (internal controls, financial risk etc)
- I am compliant with the Reporting policies
- I am compliant with the RA Roadmap & Strategy
- I am compliant with relevant information security policies (Including information, data security and privacy)
- I am compliant with the RAFM Directive
- I am compliant with the code of conduct / ethics
- I adhere to the standards as expressed through the Company Values

### Slide 34

## Treasury

As the Head of Treasury:

- I proactively manage risk in line with our risk appetite and mitigate our risk positions to ensure we create and preserve value
- I apply strategic thinking to align our treasury activities with Company's Strategies
- I rapidly adopt and implement new technologies and techniques, and adhere to regulatory requirements and financial standards

The drivers changing the Head of Treasury role is due to:

- The increased pressure to rely on technology to automate routine tasks, streamline processes, and enhance operational efficiency within the treasury function.
- Unique geographical and market requirements require bespoke cash management strategies while still aligning to company objectives
- The increasing focus on fit for purpose and insightful reporting practices which can be used for sustainability and/or prudent financial management

The benefits of adopting change for the Head of Treasury will ensure that:

- Ability to do more with less through integration, optimisation and standardisation
- More time available for insightful data driven analysis
- Able to more effectively support strategic execution through change and innovation
- Align financial strategies with sustainability goals

As the Head of Treasury, demonstrate the following cultures and behaviours:

- I set the tone of the organisation's financial risk appetite
- I demonstrate strong ethical and financial integrity
- I embrace technological advances and drive a culture of transformation and continuous

improvement.

As the Head of Treasury, I possess the following capabilities and literacies:

- I demonstrate excellent communication skills and ability to build up a network of engaged stakeholders inside and outside of Finance
- I show forward looking, strategic business acumen and critical thinking
- I exhibit a risk management mindset
- I demonstrate agility and innovative mindset
- I possess strong analytical abilities and problem-solving skills

## **Slide 35**

### **Treasury (1 of 3)**

The following are the attributes for the Head of Treasury persona:

Culture and behaviours

- I have a high drive for consistency and quality insights
- I continuously monitor the value add of insights delivered to the executive team
- I drive a culture of continuous improvement, innovation, digital acumen
- I develop continuous improvement and optimisation of guidelines and processes within the IT landscape

Capabilities and literacy

- I demonstrate excellent communication skills and ability to build up a network of engaged stakeholders inside and outside of Finance
- I possess strong financial and regulatory knowledge and expertise
- I exhibit strong analytical abilities and problem-solving skills
- I demonstrate strong leadership skills and interpersonal skills
- I exhibit strong ethical integrity
- I possess deep understanding of Treasury & Insurance processes and related treasury management systems

Accountabilities

- I am accountable for all treasury specific activities and results
- I am responsible for global functional processes and policies & their adherence incl. final decision on local deviations from regulatory standards
- I am responsible for providing help to maintain an acceptable debt-to-equity ratio
- I am responsible for making short-term and long-term investment decisions for the organisation's surplus cash
- I am responsible for cash flow management

## **Slide 36**

### **Treasury (2 of 3)**

Responsibilities and processes

- I develop and implement Treasury policies and procedures for company-wide adoption
- I continuously align with legal and compliance teams to ensure that the organisation's financial activities adhere to relevant liquidity laws and regulations.
- I select and approve relevant treasury partners (incl. core banks, local banks, asset managers, insurance brokers) and perform annual rating and review meetings
- I continuously optimise the bank account structure as part of company-wide cash management strategy

- I determine strategic asset allocation and implement contractual trust agreements as part of the company-wide asset management strategy
- I manage risk audits with focus on treasury, especially for the high impact topics
- I am responsible for managing external relationships, in particular with funders and banks
- I provide investment decision guidance to the CFO within the Treasury mandate
- I manage financial risks in order to optimise shareholders value provide insight into liquidity, capital allocation and optimisation

## Slide 37

### Treasury (3 of 3)

#### System and data capabilities

The typical supporting technologies that I utilise are the following:

- Treasury Management System (TMS)
- Reporting and Planning tools
- Excel
- Data analytics and visualisation tools

#### Policies

- I am compliant with the treasury policies & procedures
- I am compliant with the geographical and/or global regulatory policies and procedures which includes e.g financial product licensing requirements
- I am compliant with the relevant risk management policies (internal controls, financial risk etc)
- I am compliant with the code of conduct / ethics
- I adhere to the standards as expressed through the Company Values

## Slide 38

### Tax summary

As a member of Tax team:

- I encourage ethical conduct by fostering a culture of compliance
- I drive the consistent adoption of responsible tax practises across the business
- I dictate how internal and external regulations are adopted within the organisation supported by enabling technologies

The drivers changing the Tax role is due to:

- Aligning tax strategies with corporate sustainability goals and sustainability regulation requirements
- Digital transformations (big data, AI, automation) driven by constant technological breakthroughs to streamline tax reporting and computations

The benefits of adopting change within Tax will ensure that:

- Ability to do more with less through integration, optimisation and standardisation
- Adapting tax compliance to consider broader corporate social responsibility goals helps position the organisation as a responsible and ethical corporate citizen.

As a member of Tax team, I demonstrate the following cultures and behaviours:

- I promote honest and ethical conduct
- I am a tax compliance ambassador that brings awareness of the subject matter to other stakeholders within the organisation
- I promote a culture of effective communication and empathy towards other stakeholders

As a member of Tax team, I possess the following capabilities and literacies:

- I possess deep understanding of tax regulations, tax compliance and reporting requirements
- I exhibit a risk management mindset
- I am able to explain tax concepts, or outline tax compliance requirements, to stakeholders

## Slide 39

### Tax (1 of 3)

The following are the attributes for the Tax persona:

#### Culture and behaviours

- I foster open communication on tax issues as a key risk to the business to drive Exco understanding of their ultimate responsibility for oversight of tax.
- I provide sponsorship at executive level in support of tax strategy, tax policy, tax risk management framework, key tax roles and responsibilities and appropriate tax controls.
- I have zero tolerance for non-compliance.
- I am honest and act with ethical conduct.
- I have decision making authorities that balance the interests of stakeholders.
- I am risk averse and I make prudent tax-related decisions to mitigate potential risks and uncertainties.

#### Capabilities and literacy

- I possess an in-depth understanding of the global and local tax landscape with an industry specific focus.
- I demonstrate a strong understanding and deep knowledge of tax legislation, tax accounting, compliance and reporting requirements.
- I am able to manage teams across multiple territories, with numerous coinciding deadlines
- I demonstrate strong problem solving capabilities and the ability to apply with a global mindset.
- I have the ability to build and maintain a network of engaged stakeholders.
- I exhibit good communication skills to explain and support others to understand and consider tax requirements

#### Accountabilities

- I identify, assess, manage, monitor and report tax risks.
- I am compliant with all relevant tax laws and regulations in all jurisdictions in which the company operates.
- I ensure accurate and complete disclosure of tax in financial statements.
- I establish and maintain an open and constructive dialogue with tax authorities and other government bodies, based on full disclosure of all relevant facts and circumstances.
- I am transparent in the reporting company's impact on society and stakeholders relating to integrated / sustainability reporting.
- I ensure the tax function is staffed adequately with appropriate levels of expertise, to manage taxes and tax risk across the organisation.

## Slide 40

### Tax (2 of 3)

#### Responsibilities and processes

- I develop, maintain and monitor execution of Tax Strategy, in line with finance and wider organisation strategies, consistent with its core purpose and strategy, ensuring protection of shared value for the company and its stakeholders through responsible tax practices.
- I play a pivotal role in driving, and advising on the tax position and approach to tax, following key tax principles and anticipating how exposure to taxes and tax reporting obligations play a key role in influencing the wider sustainability strategy and organisational costs.
- I set the tone and develop a culture of tax risk awareness and tax risk management.

- I monitor and research tax regulations and key local and global developments to identify and communicate the tax impact on business achieving its strategic intent.
- I advise and support internal stakeholders as a subject matter expert regarding the tax impact of business initiatives, and signal and discuss threats and opportunities as a business partner who provides solutions in line with value creation.
- I oversee and monitor tax compliance, tax accounting for all relevant taxes.
- I strongly promote accountability and transparency in financial reporting and tax compliance including the business' contribution to society.
- I engage and develop relationships with key internal and external stakeholders in order to preserve the interests of the company as well as society.

## Slide 41

### Tax (3 of 3)

#### System and data capabilities

The typical supporting technologies that I utilise are the following:

- EPM Reporting Tool
- BI dashboards
- Excel
- AI and Process Automation
- Account reconciliation

#### Policies

- I define Tax Strategy and Policy (key tax principles) and other supporting policies related to transfer pricing, global mobility etc.
- I am compliant with the relevant risk management policies (internal controls, financial risk etc)
- I am compliant with the Governance policy
- I am compliant with the ESG / Sustainability policy
- I am compliant with the code of conduct / ethics
- I adhere to the standards as expressed through the Company Values

## Slide 42

### Global Sourcing and Supply Chain summary

As the Global Sourcing & Supply Chain:

- I advance a strong relationship with our suppliers
- I drive cross team collaboration of the sourcing and supply chain processes
- I drive the procurement agenda using prudent inventory management practices

The drivers changing the Global Sourcing & Supply Chain role is due to:

- Increased pressure to balance various business outcomes - cost optimisation, risk management, quality, service delivery, ESG and many more;
- Digital transformations (big data, AI, automation) driven by constant technological breakthroughs
- Need to improve transparency and drive contract compliance, reducing risk and value leakage
- Global market trends affecting product availability and price volatility
- Increase need to adopt sustainable sourcing/supply chain practices (ESG)

The benefits of adopting change for the Global Sourcing & Supply Chain will ensure that:

- Ability to monitor and evaluate the procurement performance, identify risks or opportunities for improvement while ensuring accountability and compliance with policies and regulations
- Expanding the supplier base to include more diverse sources of supply such as small businesses; social enterprises; local communities
- Ability to automate processes reducing sourcing lead-times and generate vast amount of data

necessary for running analytics and supporting advance decision support systems

As the Global Sourcing & Supply Chain, demonstrate the following cultures and behaviours:

- I drive a culture of collaboration, accountability, innovation, transparency, cost effectiveness and fairness in procurement process
- I encourage supplier and sourcing innovation within the guides of code of conduct and procurement policy
- I champion local content and supplier development

As the Global Sourcing & Supply Chain, I possess the following capabilities and literacies:

- Able to manage challenges brought about by the global supply chain risks and other resilience challenges
- Demonstrates strong relationship management skills (suppliers, internal business users, local regulatory bodies and authorities)
- Demonstrates exceptional commercial, negotiation, and communication skills

## Slide 43

### Sourcing and Supply Chain (1 of 3)

The following are the attributes for the Sourcing & Supply Chain persona:

Culture and behaviours

- I drive a culture of collaboration, accountability, innovation, transparency, cost effectiveness and fairness in procurement process
- I enable business engagement by providing subject matter expertise, market and risks insights, and flexibility on service levels
- I keep business accountable for adherence to the policy, sourcing agreements and supplier development
- I develop and maintain strong reciprocal supplier relations
- I foster clear and consistent communication all stakeholders (suppliers, internal business users, local regulatory bodies and authorities)
- I enforce a policy and procedure driven decision making process that ensures transparency within procurement
- I encourage supplier and sourcing innovation within the guides of code of conduct and procurement policy
- I drive exceptional internal customer experience
- I champion local content and supplier development
- I generate effective cost savings through demand consolidation, Improve demand and forecast accuracy, Gross Inventory Reduction and Obsolete Stock Reduction and Improve service delivery.

Capabilities and literacy

- I have the ability to balance the business objectives, procurement efficiency and governance requirements and enable/influence the business decision making (mixture of business, procurement and category expertise)
- I possess strong knowledge of leading practice procurement strategy, processes and technology
- I demonstrate exceptional commercial, negotiation, and communication skills
- I am able to manage the global supply chain risks and resilience challenges
- I exhibit excellent analytical and problem solving abilities
- I have a strong understanding of the business and operations
- I demonstrate strong relationship management skills (suppliers, internal business users, local regulatory bodies and authorities)
- I demonstrate strong understanding of local regulatory and tax environment
- I implement Supply Chain strategic initiatives that drive business values and enhance meeting of business objectives

#### Accountabilities

- I create the procurement strategy, policies, procedures and processes
- I measure and create visibility of business adherence to the strategy, policies, procedures and processes
- I create and measure of SLA between procurement and business stakeholders
- I manage the procurement budget in line with business objectives and goals
- I lead a collaborative sourcing approach with relevant expertise
- I manage the Global Supply Chain risk & resilience framework and mitigation actions
- I am managing Stakeholder relationship (suppliers, internal business users, local regulatory bodies and authorities)
- I create visibility into commercial and operational supply chain matters to the business that are accountable for the decision
- I am a custodian of the supply chain information to report to the local governments
- I drive local supplier development
- I lead the Demand Forecasting and Replenishment, Logistics & Customs, Warehouse & Inventory Management

#### Slide 44

### Sourcing and Supply Chain (2 of 3)

#### Responsibilities and processes

- I develop, communicate, and execute the company's procurement strategy in alignment with business objectives
- I formulate a comprehensive procurement strategy focused on cost optimisation, quality enhancement, risk management, ESG considerations, supplier relationship cultivation, internal customer experience and regulatory compliance
- I work in conjunction with the CFO to integrate and balance the business objectives (e.g. Working capital management against service levels)
- I collaborate with and enable business stakeholders to make informed decisions on the balancing of business objectives
- I create visibility to the business stakeholders on the market and supply outlook
- I drive transformational initiatives and continually evaluate and enhance procurement processes to achieve operational efficiency and cost reduction
- I monitor and control procurement costs, ensuring the acquisition of goods and services on favorable terms without compromising quality
- I identify and proactively mitigate procurement-related risks, including supply chain disruptions and regulatory compliance, incorporating into the organisational risk management frameworks
- I uphold ethical conduct and ensure compliance with all relevant laws and regulations
- I effectively manage the procurement budget to align with financial objectives and strategic goals
- I stay up to date on market dynamics, supplier landscape changes
- I support the business and industry ESG objectives
- I report to the local governments and telecommunications regulatory authorities
- I create a platform for suppliers and business stakeholders to drive innovation
- I drive adoption of the digital procurement tools
- I develop skills and suppliers to focus on local community development
- I lead the Demand Forecasting and Replenishment, Logistics & Customs, Warehouse & Inventory Management
- I evaluate the facilities project for effective and efficient service delivery and supervise facilities implementation, identifying required adjustments, construction and renovations

#### Slide 45

### Sourcing and Supply Chain (3 of 3)

### System and data capabilities

The typical supporting technologies that I utilise are the following:

- Linking to business systems (ERP, EPM etc)
- End-to-End Procurement System, including:
  - Sourcing & Procure-to-Pay
  - Contract Lifecycle Management (CLM)
  - Supplier Management System (SMS)
  - Risk Management
  - Working Capital Management
- Procurement BI visibility systems
- End-to-End Supply Chain System including
  - Demand Management and enrichment,
  - Sales and Operations Process,
  - Inventory Management and
  - Freight Management

### Policies

- I am compliant with the relevant requirements and documents related to Sourcing and Supply Chain
- I am compliant with the Sourcing standard operating procedures and processes
- I am compliant with the ESG Framework / Policies
- I am compliant with the fleets & facilities management policies
- I am compliant with the warehouse & logistics policy
- I am compliant with the code of conduct / ethics
- I adhere to the standards as expressed through the Company Values



# Questions

1. What is the difference between a Traditional Finance Function and Interim "Fit" State Finance Function?
2. What is the difference between an Interim "Fit" State Finance Function and Sustainable Finance Function?
3. What are the capabilities found at the Interim "Fit" State Finance Function?
4. What are the capabilities found at Sustainable Finance Function?
5. What are the tasks expected to be performed by a modern CFO?
6. What are the essential skills-set of the CFO?
7. What are the roles a modern CFO is expected to play?
8. What are the future competencies required of a modern Finance Function?
9. What is the purpose of a Finance Playbook?
10. What are the attributes considered to evolve the of a modern Finance Playbook

*Questions 11-17 can be tested for each of the following*

- *Chief Financial Officer*
  - *Financial Operations*
  - *Head of Financial Planning & Analysis*
  - *Finance Business Partner*
  - *Head of Revenue & Fraud Management*
  - *Head of Treasury*
  - *Tax*
  - *Global Sourcing and Supply Chain*
11. What are the drivers changing the role of the a XXX?
  12. What are the benefits of adopting change currently happening in the role of a XXX?
  13. What is the culture & behaviours expected of a XXX?
  14. What are the capabilities expected of a XXX?
  15. What are the accountabilities expected of a XXX?
  16. What systems & data capabilities are relevant for the role of XXX?
  17. What policies are relevant for the role of XXX?