

***Profitable Sarbanes-Oxley Compliance***  
**Business Process Management Checklist©**  
**C. Lynn Northrup, CPA, CPIM**

**Value Creation**

- How does your company determine its key value creation processes?
- What are the company's key product, service, and business processes for creating or adding value?
- How do these processes create value for:
  - ✓ The organization
  - ✓ Customers
  - ✓ Key Stakeholders
- How do they contribute to profitability and business success?
- How are key value creation process requirements determined?
- List the key requirements for these processes.
- How does your company design these key processes to meet all the key requirements?
  - ✓ Technology and organizational knowledge
  - ✓ Cycle time
  - ✓ Productivity
  - ✓ Cost Control
- How are these processes implemented to ensure that they meet the design requirements?
- What are the key performance measures or metrics that are used to control and improve your value creation processes? (See summary of performance metrics for assistance)
- How does the day to day operation of these processes ensure meeting key process requirements?
- How are process measures used to manage the processes?
- How does your organization use customer, supplier, and partner input to manage the value creation processes as appropriate?
- How does your company minimize the overall costs associated with inspections, tests, and performance audits?
- How does the company prevent defects, rework, and minimize warranty costs?
- How are the value creation processes improved to achieve:
  - ✓ Better performance
  - ✓ Reduce variability
  - ✓ Improve products and services
  - ✓ Keep processes current with business needs
  - ✓ Improvements shared with other organizational units and processes

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**Customer Focused Results**

- What are the company's current levels and trends in key measures of customer satisfaction and dissatisfaction?
- How do they compare with your competitor's levels of customer satisfaction?
- What are your company's levels and trends in key measures or indicators of customer-perceived value?
- Of customer loyalty and retention?
- Other positive referral and aspects of building relationships with customers?

**Product and Service Results**

- What are your company's current level and trends in key measures or indicators of product and service performance?
- How do these results compare with your competitor's level of performance?

**Financial and Market Results**

- What are your company's current levels or trends in key measures or indicators of financial performance?
- What are the aggregate measures of financial return and economic value?
- What are indicators are used to monitor levels of marketplace performance:
  - ✓ Market share
  - ✓ Business growth
  - ✓ New markets entered

**Human Resource Results**

- What are your company's key measures or indicators of work system performance and effectiveness?
- What are the company's key measures of employee learning and development?
- What metrics are use to monitor and measure employee well-being, satisfaction, and dissatisfaction?

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**Organization Effectiveness Results**

- What are the company's measures of operational performance of key value creation processes?
  - ✓ Cycle time
  - ✓ Productivity
  - ✓ Partner performance
  - ✓ Other measures of effectiveness and efficiency
- What are key measures of the operational performance of key support processes?
  - ✓ Productivity
  - ✓ Cycle time
  - ✓ Supplier and partner performance
  - ✓ Other measures of effectiveness and efficiency
- What are the key measurements of accomplishment of organizational strategy and related action plans?

**Governance and Social Responsibility Results**

- What are the company's key measurements of fiscal accountability, both internal and external?
- What are the company's results based on key measures of ethical behavior and stakeholder trust in the governance of the organization?
- What are the results based on key measurements of regulatory and legal compliance?
- What are the results based on key measurements of organizational citizenship in support of you key communities?