PROFESSOR BOSS and the LEARNING MATRIX SYSTEM

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Why look at the importance of measuring learning for business impact in the modern enterprise? To what extent should management concern itself with whether or not it has a learning matrix system embedded into the corporate governance and policies it creates? If a learning matrix system were implemented what realistic goals should be set by the company, how can progress be monitored with-in the company, and where and what is the expected ROI? How does Management institute and institutionalize a learning matrix as a component of the Human Capital Management (Hereinafter HCM) strategy?

Where do I get answers to these intriguing questions?

Well, here’s the good news. The answers to these questions are right here, so what do you say we begin? Ok, so first things first, how about some baseline vocabulary? Vocabulary is always a good place to start, as it always helps to have a recognizable language with which to start a dialogue with. So what is a learning matrix/management system then? It is the business process by which institutionalized enterprise wide corporate education and training is adopted as a strategic goal, measured, and then calculated as an actual value added financial gain. It
is a top down system deployed with the goal of receiving and benefitting from the absolute fullest potential from every employee to achieve and realize maximum profits, efficiency, and creativity. In short, it is corporate continuous education on steroids, enterprise wide, and measured so it can be improved, actually calculated, and translated into financial gain.

So why create another metric to be calculated, especially as deploying a learning matrix system promises additional numbers to be crunched in the financial column? Is this just more data for the sake of data? Well, each enterprise is of course different, and this system may not be for every business. However, in true Learning Matrix fashion we offer the knowledge to those interested in acquiring it. They can choose to implement it in their leadership programs if they so choose, or keep these concepts in their mental toolbox of possible tools to help them build and tinker with their own corporate management, leadership, or their corporate policy and governance for another day. However, as the global economy continues to fight its way out of the financial crisis, the commercial and government sectors are focused on squeezing out more productivity with fewer resources. Learning engagements can be a crucial investment and important business strategy to maximize resources, especially when measurement can demonstrate business impact and show both qualitative and quantitative outcomes.

To measure learning in business, one has to break down the modern concept of work itself. Both quality and quantity should improve, as an employee learns more about the job. From another prospective it may be valuable to the readers to imagine taking the term human capital management practice to its most literal degree. If human capital, or the abilities, skills, efficiencies, production, or work that employees do, create, or produce is viewed as an actual capital asset, how can corporate leadership best ensure the growth of that capital resource without having to make new hires? Well, just as one would upgrade a computer with new software, management can seek to upgrade their deployed workforce via education and training. This by the way also fosters better employer and employee relationships, and education and knowledge sharing fosters team building faster than a million corporate retreats or company picnics could. Moreover, by educating and training your employees as efficiently as possible your employee retention will improve, while the need to hire outside specialists and experts will drastically diminish.

It is safe to say that employees only grow in value to the company if employees grow in the knowledge and skills required to perform the tasks they are paid to do for the company. For these reasons then efficiency and productivity must increase, or better yet can and shall increase invariably or congruently with employee knowledge and learning. The idea that a well-trained employee can easily do the job or handle the responsibility of more individuals that are untrained is not a new idea. However, the learning matrix is the ROI a company experiences, caused by the deployment of business learning management system. For example if it takes three employees three weeks to complete three tasks. With increased learning and knowledge surrounding the job and utilizing a learning index, it is possible in time to
require only two employees, a two week time period, to accomplish the same three tasks. Moreover, if the learning index is properly calibrated and updated, management will know exactly when they may use two employees instead of three, and which employees to put to the task. The cost benefit is of course the difference between the costs associated with utilizing three employees, for three weeks, to complete three tasks, as opposed to requiring only two well trained and knowledgeable employees, take two weeks, to complete the same three tasks. This is in addition to providing management a powerful decision making and HCM deployment tool. This dynamic is the long lost ROI cost benefit analysis that builds the business case for deploying a Learning Matrix System (Hereinafter LMS), by measuring and therefore predicting the business impact of learning, and being able to tie corporate learning deployed via a LMS to financial outcomes the importance of deploying such a system in today’s business environment can no longer be denied. Without such a set of tools capable of measuring and presenting the deployment of a LMS, the entire concept of corporate learning and deploying a LMS would be dead on arrival. Why wouldn’t it be? After all successful businesses are in the business of risk mitigation, and not risk multiplication or risk exaggeration? For this reason, being capable of measuring and thus predicting a business’s ROI via the business impact of learning, is the most competent way to mitigate the risks associated with the investment of money and man hours it takes to properly deploy a LMS.

Deploying a LMS is in no part a passive exercise on the part of management, and the reason this paper is divided between the concepts of learning and leadership both painted in broad strokes. However, trust me, these subjects will get drilled down to razor sharp precision by the time you’ve finished reading this paper. That being said, having decided to deploy a LMS, where does one begin? That’s simple, at the beginning of course. What is the beginning you ask? Well, I can’t describe a subject requiring case by case analysis. However, what I can do is show you the system and explain how to build and deploy your own LMS. Therefore, step one:

The learning matrix system requires employers to identify the required bare minimum standard aptitudes, abilities, knowledge, and understanding required for each position in a company, as well as the expected efficiency, quality, and speed of output for any given position. The aforementioned parameters set and define the first benchmark by which the matrix for business learning is measured.

The importance of step one cannot be understated, and for this reason it is presented first and alone. Employers must drill down and imagine and think about exactly what the skills and knowledge they expect the employee that holds each position in the company to have. The rest of the system depends on step one, and
builds off of it. In fact, the true difference and test of actual learning and highest and most profitable example of ROI arrived at due to deployment of a learning matrix system shall come when the employee learner has attained such a proficient and reliable standard of knowledge about their position, the role of the position, and the role of the position inside the greater context of the business. This standards are first defined in step one by the employer, before any creative input or improvements take place by the employee, and properly deployed your employees will actually adds their own efficiency improvements to their positions. A fully trained employee, whom has an actual relationship with the employer company and their coworkers caused through the mutual respect and bonding that naturally occurs through shared education and shared experiences, will be able to take true ownership of the position by creating and suggesting true value adds as far as the efficiency and productivity of the position and its duties.

In other words, as an employee fully versed and educated about all aspects of their duties and role inside the organization, is now empowered the employee can look out over their position as master of their micro-cosmic universe that is the position, it’s duties, and all it controls. Due to this the employees can actually utilize their now educated and structured creativity and focus that creativity spawned from education about improvements to the role, and think to themselves “What may be improved” or “How can I make my universe better, within the constructs pre-determined and defined through the learning matrix.” In this aspect, should the employer allow for this sort of employee growth, the employer will also begin to see higher levels of engagement by their employees as they witness their ideas actually utilized and deployed by management.

This is the goal of the business learning matrix should be the ultimate goal of all true education. This is the true marriage of creativity and accumulated knowledge learning, which can harness creativity by targeting it through education. The ROI will be seen in more than just efficiencies in each position, but up and down the line or in the aspects of other employees’ positions. Take for example the next hypothetical:

Employee A may come to realize the Widget report F she receives from co-employee B and the Widget Report G she receives from co-employee C, are almost identical but for a few added bits of information which she knows the employer needs. Now that Employee A has a true understanding of the company, why there are Widget Reports at all with-in the company, what information is important and to whom, and what that individual is expected to do with Widget Reports. Employee A can suggest that instead of Employee B and C sending two separate reports with a lot of redundant information, she suggests that instead only one revised widget report be adopted which goes from employee C, to employee B. and then to her desk. This new Widget Report has all the information needed, but only in one streamlined form.

So where is the modern executive to find and calculate the ROI to the company in this scenario? One would take the cost of educating Employee A to such a level of proficiency that she understood not just WHAT she was doing, but WHY she was required to check Widget Reports for errors and submit them to whoever needs them in the
chain of Widget information. Employers are always frustrated and confused as to “Why employees don’t get the positions they’re placed into, and make costly and easily avoidable errors?” The reason as it turns out is a great deal of employees know what to do, but the why they’re doing the required tasks is often not explained to them properly if at all. This has several implications psychologically as well as being huge missing piece of the employees’ education.

When an employee knows why things are the way they are, and why their tasks are considered vital to the company there are several benefits. The first is engagement. When Henry Ford first created the production or assembly line, they realized that employees had to be well compensated to stay at the menial repetitive tasks. Workers were not feeling engaged, so he raised the salaries (Always a winner, and any study that says otherwise is a greedy managers attempt to justify being cheap to good workers, so they can take home more in their bonuses then they deserve. I’m sorry if the truth hurts, if you feel you’re in that category. My advice? Seek out your spiritual leader, ask for forgiveness for being a greedy prick, and start paying your people what they deserve, before they leave you and you burn in hell.).

However, it does help employees to know why they’re paid to do a certain task, as it brings meaning to the job as much as possible. What Henry Ford also learned was meaning creates engagement, raises personal responsibility, accountability, and plants the first seeds of “ownership of a position and ones work product.” While Ford eventually took these concepts too far with his employee homes, stores, towns, and moral restrictions on his employees later in life, what we can take away from his experience is that all of the aforementioned factors obviously increase worker satisfaction, therefore performance, pride in ones work, as well as fostering feelings of teamwork and contributive employment. Where and when employees begin to feel respected, needed, and like their contributions to the team really counts, employee performance, loyalty, and retention all increase vastly. While in no way a substitute for good pay (EVER!), study after study have shown that all of the aforementioned psychological motivators and influencers do bring highly enhanced levels of job satisfaction, employee retention, and employee performance.

So now, returning to our hypothetical, the improvements can be seen instantly in cost savings and employee efficiency as redundancy is eliminated, Employee B can now just add to the reports started by Employee C, and headed to Employee A. Therefore, Employee B also feels better as less report generation must be done, and Employee B can instead focus on other aspects of their position. Employee A, now only has one stack of Widget Reports to deal with, and is therefore able to utilize her time focusing on the other duties of her job and so on. All the employees will experience an obvious amount of time savings, which can then be devoted to other duties of their position. This in turn obviously adds to the over-all efficiency of the company. However, it is only with a fundamental knowledge of how things are done, and more importantly “WHY” they are done may an employee begin to possibly tinker with their position and duties with-in the understood confines defined and set by the management or employer team! Granted the
hypothetical business case is a bit simplistic, but it should help to clarify just how the R.O.I. will come about, what it will look like, and how management should best utilize, encourage, notice, and possibly even begin to in turn measure with whatever metric they so choose the astronomical ROI this business learning matrix system shall create!

Now, if this were just your average industry white-paper, written by your average think tank and authority, and this was not The Strategic American’s fifth issue, someone other average authors would simply stop there secure in the knowledge just bestowed on you as sufficiently disruptive to the readers views and notions on education, management, human resources, human capital management, the proper role of creativity and how to harness it for business purposes, and of course convincing any readers about the absolute value of the business learning matrix system and how to measure its ROI. However, we here at the Strategic American believe in staying true to our name sake and purpose. Therefore, now it’s time to play our favorite game, which is called “Good boss, successful business; or Bad boss, failing business.”

How do you play you asked? Well, please let me explain our favorite exercise in forward thinking and scenario planning.

So “Good boss, successful business; or Bad boss, failing business” is a multiple choice game based on hypothetical business cases. For example let’s take the above hypothetical example, and place ourselves in the role of being the regional manager of employees A, B, and C. Employee A comes to you, and points out her discovery and idea about revamping the way the company handles its Widget Reports, cutting down on redundancy, which will save expenditures in Widget Form expense costs and hundreds of thousands in man hours if a single Widget Form is adopted and passed through the three departments assembly-line style. What do you do, or how do you handle it to best encourage, promote, and reward this sort of outside the box thinking, participation, and contributions by and from your employees?

I thought you’d never ask, and so now we ask you open your minds-eye with an outcome determined risk lenses on it if you can. We’ll start with the typical and “bad boss response(s), failing business” answer first. The bad boss ignores Employee A’s suggestions completely, because “How dare an employee, I’ve been training to be able to add and give exactly these sort of value added suggestions about the operation and functioning of the position they occupy on a daily basis, in relation to the business, and its over-all goals and mission!!!”; or “How dare an underling employee presume to know their job better than I (The great and all wise) Manager does??”; or finally “Wow, Employee A is right, and probably smarter than me. I should steal her idea, pass it off as my own, and then bury her in the bowls of corporate middle management purgatory so she can never replace me on the corporate ladder!” All seemingly god awful ideas that counter-act and will kill any and all innovation, and that even includes after you’ve enacted the business learning matrix system. However, just for fun let’s just say you’re a special kind of idiot whom ended up being Employee A’s boss based solely on who you know, or maybe as a token hire of some sort. Well then, you will of course go for option three as that is the seemingly easiest, the shadiest,
and the one that you currently believe will yield you personally the greatest reward possible.

Congratulations, it worked. You get a raise and Employee A never comes forward and claims the idea as hers. That is until this sharp, hungry, and ambitious shark of an attorney overhears Employee A at a mutual friend’s cocktail party complaining about how her idea steeling boss stuck her in middle management, and got a bonus because the new Widget Forms work like a charm. Moreover, the new Widget Forms look exactly like the drawings and models Employee A gave you and you passed off as your own. BAD BOSS, because the resulting copyright lawsuit for millions of dollars over the ownership rights of the new Widget Reports nearly bankrupts the business. You lose your job, she gets rich, and she goes on to take the money from her lawsuit to start a paper printing and even digital Widget Form company that specializes in making Widget Reports.

So what does a good boss do? Again glad you asked! The good manager will seek to reaffirm the company policies of enhanced employees through education, utilize the ideas that the employer sought to foster, reward the employee, while expanding on her ideas by bringing in even more employees from different divisions to collaborate on the optimum improvements to the system, all while holding her out as a model employee for all to aspire to be like. Therefore, Good Boss isn’t afraid of innovation and is willing to revamp systems and automate where ever possible. Therefore, the Good Boss gives Employee A a bonus in the form of say $20,000 (Maybe even in company stocks) to purchasing her copyrights to the new Widget Forms. This is only fair as the new forms and system will save the company hundreds of thousands. After securing the copyrights Good Boss then asks Employee A to work with the technology department, as not only do they like the new Widget Forms, they want to digitize it, so the whole thing gets put together on the companies private or virtual sweat or cloud. There information can be entered and passed along much faster, as well as monitored and collected, checked for errors, and distributed with ease throughout the various departments.

Good Boss just saved the company hundreds of thousands by standardizing and digitizing forms, rewarded a now very loyal Employee A, who is ever dedicated to the task of helping IT build the forms on-line, and showed everyone else in the company how good ideas and thinking with focused creativity about ones position in the company gets rewarded. Good Boss in turn gets a bonus himself from his boss, as the new Widget Form System once digitized was able to be utilized company wide as the new standard format. So then how does one create and deploy this system. This is where the Learning Matrix System is a vast improvement over other systems which claim an ability to create or sell you a road map to learning and thinking enterprise, ready to adapt, hungry, and nimble. See in the Learning Matrix System one of the most important rolls that are filled by Employers and Management is that of TEACHER!

The Rise of Professor Boss and the Learning Matrix/Management System

How do you deploy such a business learning
system then, and who sets it up and defines it? Well, as stated above it is a top down system whereby managers and senior staff take on the role of actively seeing to it that employees know not just what to do and how to do it, but why they are doing it. Remember the best metaphors for this system is can the cog (Employee) explain its function, role, importance, and adjoining cogs all inside the greater whole of the clock? This is also why leadership and competent management begins to take on a whole new level of direct responsibility for performance, output, and liabilities. “Enough with the metaphors and about the importance of the system just tell us how to set it up already!”

Wow, someone needs a chill pill, but fair enough. What are so definitive take away policies and parameters that you as an executive can institute to get your LMS up and running?

**One: Identify the expected skills and knowledge every position should optimally possess.**

Identify the required bare minimum standard aptitudes, abilities, knowledge, and understanding required for each position in a company, as well as the expected efficiency, quality, and speed of output for any given position.

**Two: State and make known to all employees the learning goals for each position.**

Adopt a corporate learning agenda by making the identified standards from step one actual stated personal goals for each employee and each position. Just as you have a stated profit goal, so should your company have a stated learning goal for every quarter.

**Three: Assign senior staff and management their designated subordinates to teach.**

Having identified the standards in step one, and announcing those standards as a goal for each employee in step two deploy step three. Step three is the actual assigning of superiors to subordinates, and teaching those superiors with the job of teaching and explaining the not only what to do and how to do it, but why it is done in relation to the larger operations of the company as a whole. It is with the why where actual creative input and troubleshooting does occur inside the human brain. Don’t allow employees to be mindless drones at work, and challenge them to think about why they’re doing a task as it applies and contributes to the larger goals of the company. Remember it is also the why where employees will derive meaning found through the knowledge of the actual purpose of the tasks they are asked to perform. Therefore, the understanding of company operations taught by superiors is crucial to the system.

**Four: Incentive to learn and to teach.**

Having identified standards, setting those learning standards as a stated goal, and deployed a senior employee or manager to subordinate employee teaching structure from top to bottom, where every employee has at least two personal mentors who are actually tasked with teaching just as subordinate are tasked with learning, step four is to incentivize the entire program. This is done by tying at least a portion of employee pay or possible bonuses to not only learning the stated knowledge, skills, and standards, but teaching them as well. In this way, accountability and obligation to fellow employee is also a natural byproduct. I’ll leave the exact details of how owe incentivizes the program exactly to you, but the key
feature is that reaching the learning metrics and goals rewards both teacher and learner employee. Remember too that every employee should have one to two (Minimum) subordinates to coach, and one to two employee coaches. It is suggested that at least small bonuses or rewards of some sort be tied to reward both learner and coach when a learning metric goal is achieved. This will also foster teamwork and communication that is departmentally vertical, which is always a good lubricant to utilize question asking that can prevent costly mistakes, repeats of work, unaddressed work, fouled orders, shipping errors, account suspensions, data loss, and anything else you can think of. When your entire enterprise knows what it is doing, who is doing what, when, how, and why it is getting done, with the added communication, teamwork, and sense of purpose that is fostered through knowledge sharing, teaching, learning then you have put your entire enterprise at peak performance.

**Five: Create your Learning Management System Index**

This may be a radical shift away from policies in your companies, especially if the usual hierarchical boss to subordinate delegation of information and direction but let’s talk about how best to deploy the system. As stated what is crucial is management citing the skills and knowledge an employee should have at each level and position, create your stated benchmarks, and scoring. This is the tool that will allow management to get some idea of where what employees are as far as their continuous training and education, as well as being a good marker to indicate if bonuses should be awarded for accomplish learning goals (Provided your employees are on a honor system.).

As an example let’s say Employee X is mid-level sales manager who should be able to:

- Understand corporate mission statement, and be able to give clear explanation of how their department works in congruent and simultaneous timing with other departments, so as to affect the greater outcome and purpose in the company and company profits. Basically, the cog explaining its role, importance, need for efficiency in relation to the clock which it is in.

Department task understanding, able to manage 3-20 people, complete tasks, work within corporate structure, ability to generate 1/4 written reports on state of department, with analysis for improvements and greater functioning in company, and there are many more or less examples of the skills and knowledge employees are expected to know. Below is an example of a Learning Matrix System Index that charts employee progress and growth. The growth is monitored and tested every six months by two to three superiors who have the responsibility of not only training and teaching the subordinate, but grading and assessing the progress made by the subordinate employee.

**See corresponding chart and example tool below.**

As you can see from the learning measurement tool below, by year two this manager is ready for promotion if the employer so choses. By identifying the required bare minimum standard aptitudes, abilities, knowledge, and understanding required for each position in a company, as well as the expected efficiency, quality,
and speed of output for any given position, and then specifically tasking at least two employees above the position with teaching an individual employee those standards, monitor those standards, report those standards and knowledge believed to be possessed by an employee, management gains an awesome tool to ensure standards and efficiency through-out the enterprise.

Once management has determined what skills and knowledge each employee should have, then a quality index can be established represented by scores of 1-10 through-outs the chart. The quality and speed index showing a significant number of high scores of 9-10 in the mandatory skills section, allows upper management know when additional tasks and responsibility can be given. This is where a learning index can be created. However, it would be a mistake in believing there to be a one size fits all learning index. What is standard are the tools and method for each company to create its own learning index, such as peer or superior tutoring and monitoring, and employer defined target goals of knowledge, abilities, and performance. Moreover, the emphasis on those goals being explained to the employees, and making the acquiring of certain target knowledge and skill goals a sought after and rewarded component of employment at a company deploying a LMS.

Learning Management/Matrix System Tied to Profits

Note the costs and savings for company deploying such a system of teaching and measurement of the learned capabilities, which management defines and targets. As the number of tens begin to grow in number that appear in an employee learning index chart, then so too will the profits generated by the employee be assured to grow as well. What are the costs associated with creating a deploying a Learning Management System? This is dependent on an employer’s ability to properly set policy, guide their management team through the new system, and the way they deploy it. The employer should most likely hire a business learning or Learning Management System Outside Consultant to help define and set parameters, definitions, and target learning goals, as well as teach your on-staff HR person or people how best to manage the LMS.

After the one-time cost of a Consultant the costs are none if not negligible. There are the costs to incentive the program, but that can be allocated from already existing bonus or perks funds. The cost to ask one employee to mentor another in down time or at learning or teaching occasions or moments is virtually non-existent, beyond the salary or pay an employee already receives. This is not to take precedent over the primary duties of employees, and the benchmarks being ninety-days at the earliest and six-months the suggested there is plenty of time and opportunities for the staff of any company to teach and learn from each other. What is needed most is an employer whom can see the benefits in such a system being deployed, and then properly adopting such a system as the stated corporate goals, culture, and secondary priorities.

While the exact ROI is hard to predict as it is only limited by the imagination and ingenuity of ones fully trained and educated employees, as discussed in the hypotheticals above. Also given and discussed above were several examples of where to seek your ROI, what it will look like, or how to recognize it and measure it when it does
begin to show itself. One rubric that can fairly and honestly be deployed is recognizing your Return on Investment is the amount in either savings in manpower hours, redundant work, greater efficiencies, and increased levels of profits earned from the point that a corporate learning program/system/product is deployed, when compared to previous numbers taken at regular benchmarks already utilized by a company. For example take a ninety day or six month interval once the program is begun and compare it to the same averages of prior years. Even if every year one company becomes more profitable there will be a much higher level of profits and lower cost over runs than even expected, and the obvious reasons for such a dramatic increase have been argued at length up above. The system also utilizes HCM measurements deployed by HR or Managers. Each system is based on critical success factors that make up the overall system. Critical success factors are the areas on which agencies and human capital practitioners should focus to achieve a system's standard for success and operate efficiently, effectively, and in compliance with merit system principles.

**Conclusion**

Deploying an LMS is an awesome strategic advantage over ones competition. Properly deployed a LMS will ensure high levels of employee retention, cohesion, employee satisfaction, and of course profits. While I apologize for not being able to give more exact figures, it is believed that enough ink has been spent to properly and thoroughly identify the ways and means by which a company deploying a LMS will experience their ROI and increased profits. It should be noted that there are some very highly advanced software and even simulation serious game play video games, which are extraordinary useful. Learning Management/Matrix Systems have become a huge booming industry, but before hiring a LMS Consultant ask them a few questions based on what you’ve learned here. Make them explain exactly what they plan to do, and how they plan to do it. Common sense is king in the LMS business, so if it seems like employees won’t learn, participate, or it’s over involved with a time horizon of longer than six months to fully deploy, then run for your life. While this author has since moved on from selling and installing LMS’s, in order to start Honest Value Media Design at [www.honestvalue.net](http://www.honestvalue.net), home of the Strategic American On-Line Blog/Magazine/Paper Publisher, if you ask me really nicely and are paying well I will come out of retirement if you cannot find an honest LMS Consultant anywhere at all…

**EXAMPLE:**

Employee X: Sales Manager of On-Line Sales

Department: On-Line Sales, Manages 10-15 employees (Sales staff)

**Assigned Mentors:** Employee Z and Employee X

<table>
<thead>
<tr>
<th>Employee A</th>
<th>90 Days</th>
<th>Six Months</th>
<th>One Year</th>
<th>1 ½ Year</th>
<th>2 Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Point A</td>
<td>4</td>
<td>6</td>
<td>8</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>
Point A: Understand corporate mission statement.

Point B: Able to define department duties

Point C: Able to explain how their department affects the greater outcome and profits.

Point D: Which other departments rely immediately on managers department.

Point E: What is the significance of managers department in over-all corporate structure?

Point F: What are highest levels of output of department, what is expected?

Point G: Historic lowest output of department in companies’ history, what was output?

Point H: Does manager have the technical knowledge require (Ex: parts, offerings, clients, whatever manager is expected to know by employer.)

Point I: Department task understanding.

Point J: Able to manage 3-20 people.

Point K: Complete tasks.

Point L: Work within corporate structure.

Point M: Develop plans for improvements with-in the department.

Point N: Begin and finish the improvements.

Point O: Note the costs and savings for company by making those improvements.