

# In Practice

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## FINANCE

### The Town of Cary Instills a Culture of Collaboration

BY KATIE LUDWIG

Over the past four years, the Town of Cary, North Carolina, has developed a collaborative organizational culture so it can achieve its purpose and fulfill its values. The town serves a population of approximately 166,000 people and has roughly 1,300 employees, including about 47 employees in the Finance Department. Leadership within the Finance Department believe collaboration is the key to achieving the best outcomes—not just for the department, or for the organization, but for the overall community. “Collaboration is really essential to getting our work done, and certainly essential to getting our best work done,” said Karen Mills, the town’s chief

financial officer. “Our citizens don’t interact with just Finance or just Public Works or just Utilities. They interact with the organization, and we want to serve them in a collaborative way.”

Karen acknowledged that collaboration is not always easy. “Sometimes collaboration slows things down and takes more time, but it’s never failed to result in a better outcome,” she said.

Gregory Jenkins, revenue manager, agreed. “I think the biggest challenge of collaboration is time, because you’ve got to be committed to meeting, to doing homework in between meetings, to being willing to share your ideas,” he said. He pointed out that leaders who don’t take the time to collaborate

risk making mistakes that will cost more time and effort in the future. “Either you’re going to have time on the front end, or you’re going to have to make time on the back end; and the time on the back end is going to be more reactive, where you could have been more proactive with it,” he explained.

Kimberly Branch, assistant finance director, echoed this philosophy. Kimberly is responsible for managing and facilitating the operations of the Finance Department, including reporting, procurement, and accounting. “We collaborate on everything, and sometimes, it takes longer to do things. I would love to just be able to make a decision and keep it moving, but to get the best output, we collaborate,” she explained. “We’re in the very, very early stages of a transition to a new ERP (enterprise resource planning) system, so we’re trying to start those collaboration processes early on in the project. We have committees working on the project now from different departments, so we can make sure we’re getting people what they want out of a new system. We hope that’s going to lead to a better system at the end.”

Gregory recently transitioned into a more strategic role within the Finance Department, working on special projects and initiatives that cut across departments. He explained that much of his current role is focused on building relationships, not just within the Finance Department, but also with other departments. “I get to dabble and dabble in everything across the department and really across the town,” he said.

“I think collaboration is the key to unlocking the door to potential. I always have been one of those types of people that will walk over to a colleague within the department or outside of the department and sit down and have a conversation,” he said. These conversations are key to exploring the possibilities and figuring out how to knock down barriers to success.

Gregory pointed out that collaboration is not the same as consensus. “I think that’s a big difference for me because collaboration doesn’t mean that we are always going to agree,” he said. For him, though, disagreement underscores how important collaboration is because “it lets us know that there’s a different perspective out there.”

Similarly, Michelle Brooks, who was recently promoted to controller, pointed out that to be effective, collaboration often requires some initial discussions to establish a common understanding.

**“I think collaboration is the key to unlocking the door to potential.”**

Gregory Jenkins,  
Town of Cary Revenue Manager

“We spend a lot of time educating people on complex financial processes, trying to connect the pieces that involve multiple departments and multiple areas of the Finance Department to help people understand how they all fit together,” she said.

“We kind of use collaboration selfishly too, as a set of fresh eyes because we’re used to dealing with the technical aspects of our jobs,” Kimberly further explained. “We’re open to others coming in to look at a process or a procedure and giving us their input. That’s very helpful to us.”

Stacey Teachey is the town’s financial strategy manager, its new term for “budget manager.” She explained that the town recently recruited a Financial

Foundations Team to strengthen its collaborative efforts related to financial matters. The team is a subset of directors from departments across Cary. “The goal is that over time we will involve them in lots of different financial-related matters, whether it’s policy development or process review,” she said.

The first process the Financial Foundations Team has been reviewing is the town’s capital improvement budgeting. The group has met five times so far. “I’ve found it really rewarding to see this whole concept that Kim was talking about with fresh eyes, to bring in people who aren’t normally a part of the process and get their views and opinions and thoughts,” she said. The plan is to use the team during the development of the operating budget as well.

Karen credited Town Manager Sean Stegall with instilling a culture of collaboration throughout the organization. She explained that when Sean joined the town about four and a half years ago, he focused on adaptive leadership, which Karen believes goes hand in hand with GFOA’s Financial Foundations Framework. “It spells out exactly the steps. It’s all about good human behavior,” she said.

Karen further explained that the ultimate goal of the team is to “support our council and help them feel comfortable and empowered and responsible to make good financial decisions.”

### **Working together on the budget**

To illustrate how the town’s collaborative culture has evolved over the years, Stacey shared a story about the budget process. When Sean came on board, he wanted to transition away from the town’s hierarchical budget process. At the time, the departments would submit their requests to the





Budget Office, which was part of the Manager's Office. The decisions about what to fund and what to cut would be made behind closed doors and then get pushed out to the departments. Stacey said Sean's goal was to open up that process and have the departments take a more active role in owning and understanding their budgets.

"In the early years, when we were trying to get our feet under us, we'd have meetings with 20 department directors and literally be going line by line through the budget," she said. "We knew we couldn't do that forever, but they learned how the process works. They learned more about the revenues. They learned more about how that meets with the expenses, both on operating and capital, and they saw how a budget is really made outside of their normal purview as a department. And they began to see how they really all do functionally come together."

She went on to explain that the budget development process evolved a bit more in 2020. "During COVID, we made the decision to take the budget process back this last year. We created the budget between finance and the manager's office, just because we were getting our feet under us with working from home," she explained. After the budget was finalized, they asked the department representatives what they thought of the process this year and floated the idea of using a smaller rotating team, like the Financial Foundations Team, to develop the budget in future years. The reception to this idea was very positive; department representatives like being involved but have realized that they don't necessarily need to be reviewing each and every line item. Through this process, Stacey believes the town has found a good middle ground for moving forward, in terms of how much involvement departments should have in budget development. "We've definitely swung from one extreme to the other,

The Finance Department took the budget process back during the COVID-19 pandemic, and is taking a more collaborative approach with the departments.

and now I think the pendulum is back in the middle, and we're hopefully finding our footing for a good future," she said.

Mary Beth Huber, deputy treasurer, manages all the debt, investment, and treasury functions, including accounts payable and payroll. As another example of collaboration, Mary Beth described an effort to improve the accounts payable function throughout the town. "We have developed what we call advocates. It started being p-card [purchasing card] advocates because getting people to reconcile their p-cards is such a problem," she said. The p-card advocate's role in each department is to review processes, make suggestions for streamlining, and then work with their colleagues to make sure things are working. "Now we've expanded it, and we're using them as advocates, as we're moving toward an invoice automation process."

Mary Beth expressed how important it is to have these individuals in the departments, people who are willing to partner with Finance and provide feedback and input on how to do things better. She emphasized how valuable they were when the town shifted to remote operations toward the beginning of the COVID-19 pandemic. "Having those individuals out in the departments that we collaborate with was really key to being successful being remote," she said.

Kimberly added that the town also values collaboration on a regional level. She mentioned that Gregory attends a regular regional meeting to discuss utility revenue and the impacts of the COVID-19 pandemic on utility operations and revenue. Similarly, she



## The Town of Cary's Credo



### OUR PURPOSE

Cary challenges the standard for how local governments should operate. We embody excellence and professionalism in local government by demonstrating leading practices and partnering effectively with our community. We build on our legacy of excellence and recognize that we always

have room to grow. This continued excellence requires that we challenge convention and dare to think differently, always learning along the way. When we are successful, Cary's citizens know that their local government is a committed partner and trusted steward of their resources.

### OUR VALUES

- **People First**—We exist to build community and take care of people.
- **Evolution**—We seize opportunities to experiment, learn, and adapt to create a better future.
- **Working Smart**—We prioritize work on the most important things.
- **Anyone Can Lead**—We differentiate leadership from authority and believe that everyone can find ways to make our community better.

said that sometimes she will simply pick up the phone and call colleagues at other municipalities in the area to see “how they’re doing things that could help us over here as well.” For example, she said Cary is currently talking with the City of Raleigh, Wake County, and a few other jurisdictions about conducting a regional disparity study.

## Working through pandemic challenges

The COVID-19 pandemic has presented some challenges to collaboration, as most of the Finance staff members have been working remotely since March 2020.

Jessica Rhem serves as the town's financial reporting manager. Her responsibilities include preparing the town's comprehensive annual financial report and overseeing the annual audit. Jessica found the audit to be a challenge this year, largely because staff members were adjusting to working remotely. She said that in the past if questions came up during the audit, staff could just walk over to their colleague's office and discuss them. But with everyone working remotely, she and her staff had to be very intentional about their communication.

“We had planned weekly check-in meetings just to make sure that if there were any questions anybody had or any issues that came up, we could talk to them,” she explained.

Michelle agreed that collaboration has to be much more intentional in a remote environment because you can't just stop by someone's office or pull a few people together for a quick meeting. The value the organization places on collaboration helps in this regard. “Everyone wants to be that collaborative partner,” she said. “We've got the buy-in. Dealing with the logistical challenges is far, far easier than trying to convince people that it's the right thing to do.”



Kimberly agreed that in a remote work environment, communication and collaboration need to be more intentional. She explained that the leadership team in the Finance Department has a standing meeting three times a week at 4 p.m. If there is no business to discuss, they will cancel it, but if there is something to discuss, the entire team has that time blocked out and is available. She believes these regular meetings help to prevent any intra-departmental silos from popping up. "It's just a way for us to reconnect, and it's more important now, probably, than when we were in our offices," she said.

Gregory pointed out the tension between intentional communication and organic conversations in a remote work environment. In a remote environment, you can't just drop by a colleague's office to chat. Instead, you have to schedule a time for a call or virtual meeting, and you need to be specific about the length of time and the agenda. And this level of specificity is not always practical or possible. "Sometimes, I'm just having a conversation about your kids, and then all of a sudden, a thought pops out, and then boom, we're in this great organic conversation that has now blossomed into a draft of a plan," he explained.

Jessica mentioned one thing that does help make collaboration in a remote environment a bit easier, which is when people have their cameras on during virtual meetings. It's helpful to be able to pick up visual cues to ensure that a colleague understands what you are communicating. Plus, she said, even though she hasn't seen her colleagues in person for months, she doesn't feel like she's lost a connection with them, because she is seeing their faces every day.

Mary Beth agreed and acknowledged that staff did have to overcome a remote work learning curve. "I think we

struggled through it in the beginning. It was just a whole new world for us because we were always in the office," she said. Initially, some staff members did not turn their cameras on. When these people expressed frustration that they were not being heard or understood in meetings, she suggested that turning on their camera might help them gain more credibility with their audience. "Once I said that to my staff, they all started putting their cameras on," she said.

**"I've found it really rewarding...to bring in people who aren't normally a part of the process."**

**Stacey Teachey, Town of Cary  
Financial Strategy Manager**

Kimberly lamented that the COVID-19 pandemic has made it harder to socialize and de-stress as a group. "You can ask anybody else around Cary, 'who's the party department?' and it would have been us, the accountants, the Finance people," she said. "We're the biggest partiers. We want to celebrate everything, and our current situation has made that difficult." She said they have tried a few things, including setting aside some time to play a game, that have been fairly successful.

Mary Beth echoed this sentiment, noting that the Finance Department has had a few retirements during the COVID-19 pandemic. "We were always big on going all-out on people's retirement parties," she said. "Everybody looked forward to coming to them. But we've been doing

them virtually, just within the Finance Department, during the pandemic." For one employee's virtual retirement celebration, the employee's family members, many of whom did not live nearby, were able to join, which made it a bit more special. "We were able to see children and grandchildren, and they spoke and shared some stories," she said.

Even though these virtual celebrations aren't quite the same as being in person, Jessica said, it's still important to hold them. She said that her division got together around the Christmas holiday and had a long lunch break together. "We made sure we didn't talk about anything work-related," she said. "It's not as fun as being in person, but we are trying, and I feel like the staff is appreciating our attempts."

Gregory said he believes the most important component of maintaining positive work relationships during the COVID-19 pandemic is simple. "We push the idea of having grace for each other because you never know what somebody is going through. You don't know if a parent is sick, you don't know if a child is sick, or a spouse, or if they feel isolated from the world," he said. "That's something that we can all do all the time." ■

For more information on GFOA's Financial Foundations Framework and to learn how you can use collective decision making in your organization, visit [gfoa.org/fff](https://gfoa.org/fff)

