Contents

1A Review and evaluate pre-existing strategic, business and operational plans

It is crucial that business and operational plans are regularly reviewed because of possible changes in an organisation's direction. Managers need to review the current business goals and assess whether they are still right for the organisation.

Reasons why an organisation might need to review business
• The business may have new competitors. • There might be new and/or better ways to market the products and services (such as using social media). • The business might be able to develop different products that better meet the needs of the clients. • Financial goals may have changed.

Understand how a business plan is developed

A business plan is developed by consulting with stakeholders, gathering key people in the organisation to review the current business plan, strategic plan and operational plans, and conducting research and analysis to determine requirements for the designated period, for example, the next 12 months. There are a number of steps to developing a business plan, as shown here.

Business plan development process

1. Analyse and interpret the business vision, mission, values, objectives and goals outlined in the strategic plan.
2. Begin consultation with key stakeholders.
3. Review market requirements for the product and/or service, profile customer needs, competitors and research pricing options.
4. Develop performance objectives and measures through consultation with key stakeholders.

Example: understanding a business plan

You may like to watch the business planning case study video produced by the Queensland Government: www.business.qld.gov.au/business/starting/business-planning/preparing-business-plan/business-plan-case-study-video.

Evaluate operational plans

Operational plans are planning documents that help the organisation achieve its goals over the 12 months of the business plan. They give more detail about what needs to be implemented and detail the implementation procedures for a specific area of the business, such as production or marketing. In large organisations, particularly those involved in the finance industry, there may be risk management plans. Operational plans outline activities and tasks to keep the organisation on track, promotional activities, and identify and document resource requirements. They also identify potential risks, treatment options and contingency plans. You need to constantly monitor performance to ensure that the plans are current, as there will always be internal and external changes that affect the ability to achieve the targets.

Here is a comparison between internal and external changes.

Internal changes

- Staffing changes
- Relocation of offices
- Restructures of departments
- Changes in senior leadership or management
- New technology changes due to internal forces; for example, a new IT system better meets client needs

External changes

- Legal requirements, such as new laws
- Political changes, such as new governments bringing in new policies
- New competitors to the business
- Changes in social media for the workplace
- Environmental changes
- New technology changes due to external forces; for example, upgrades to production equipment

Evaluate objectives

As change in internal and external environments is constant, objectives need to be evaluated to ensure they are still relevant and current in enabling the business areas to meet corporate objectives. The business plan should include sets of performance measures for each objective. By comparing actual performance to planned performance in different areas, you can identify whether the objectives are being met. The variance analysis determines the appropriateness and effectiveness of the current objectives and what is required for organisational areas to meet the longer-term strategic objectives.

All objectives need to be SMART.

S	M	A	R	T
Specific	**Measurable**	**Attainable**	**Realistic**	**Time framed**
Target and clearly define a specific area that you want to improve.	Suggest an indicator of progress; quantify if possible. Determine how you will know the goal has been achieved.	Agree what the goals should be and keep them achievable in the time frame.	Identify what results can realistically be achieved given the available resources, knowledge and time.	Specify when the result can be achieved; make sure there is enough time to achieve the goal, but not too much time.

Example: understand business plan objectives

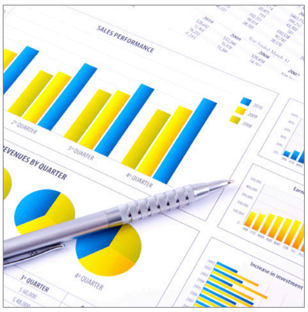
In 2015–2020, Fabrique will consolidate its position in the market as a lead retailer for luxury lifestyle products. To do this, Fabrique will focus on the following business goals.

Financial stability:

- Increase revenue by 15% (compared to the previous 12 months) by the end of the financial year.
- Maintain annual profit levels of 15% of revenue for all products and services, calculated at the end of each financial year.
- Re-invest 75% of profit back into the business at the end of each financial year.

Market position:

- Maintain the number one rating in the national industry customer service awards.
- Launch new high quality exclusive consumer products to meet customer demand, ahead of competitors, within budget and by the agreed deadlines .



Right people:

- Provide induction training at the commencement of employment to train new employees to be knowledgeable, helpful and enthusiastic.
- Provide the financial, physical, human and time resources to support an annual professional development program for all Fabrique employees.

Internal stakeholders

- Business owners
- Business partners
- Directors and managers
- Team leaders
- Employees

External stakeholders

- Community leaders
- Government agency representatives
- Shareholders
- Suppliers and key customers
- Technical or specialist consultants

Consultation methods and tools

For consultation to be effective, all stakeholders must have the opportunity to contribute to the review of the existing plan and be involved with the development of the new plan.

There are a number of processes and approaches that can be used in obtaining input and feedback from consultation as shown here.

Meetings

- Call a meeting to specifically seek feedback on current and desired performance from internal stakeholders.
- Discuss any issues as an agenda item during regular meetings, such as area/unit team leader meetings, and ask for the relevant parties to provide their views.

Interviews

- Either one-on-one or with a group of stakeholders or external stakeholders.
- Interviews may be face-to-face, over the telephone, videoconferencing or conducted via questionnaire.
- Have a defined set of questions to ask when you are seeking feedback.

Brainstorming

- An open forum where people provide input and ideas on solutions to given issues. The issue first needs to be defined.
- A key part of this approach is that there should be no analysis or negative judgment of any ideas.
- One approach when dealing with a large number of stakeholders is to break into smaller groups where each addresses specific issues.
- Each group reports back to the whole group who add additional ideas and provide feedback on the ideas presented.

Root cause analysis

To identify the root causes of any issues that arise during the consultation, the group can develop a cause and effect diagram.

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Review identified market requirements

In developing a new product or service or taking an existing product or service to a new market, some organisations prepare a market requirements document (MRD). This is quite common for organisations who have product managers or who manage new product development or new market penetration as projects. The document is used to guide the design and production or development and marketing of the product or service. The document may be called by another name in different organisations, or the information is incorporated into a comprehensive marketing plan for a product or product line.

Here is a summary of what is contained in a MRD and the review and action considerations associated with developing an MRD.

MRD elements

Elements of an MRD generally include:

- an explanation of the new product or service that addresses a need or a problem
- the need or want for the product by the consumers or business clients
- who the customers will be in terms of the market and the segment of the market they represent
- how the product or service enables the organisation to achieve strategic objectives
- competitors' current or future products
- existing or potential substitutes
- marketing/promotional activities

Some documents are more detailed than others, depending on the nature of the organisation and the product or service. For example, a software development company may provide a document that includes details about the product's features.

Review and action considerations

To review the requirements and determine what needs to change to meet objectives, consider the currency and relevancy of the existing document. Ask the following questions:

- Have needs or wants changed, as reflected in sales figures and environmental analysis reports?
- In what areas have you got a competitive advantage?
- What are competitors doing and how will that affect our share of the market?
- Have actual or anticipated changes in the internal or external environment provided the organisation for opportunities to expand the product line?
- Are there any new competitors or product/service substitutes since the development of the document?
- What objectives and production, purchasing and/or marketing strategies and tactics need to be redeveloped to meet changes in the market requirements?

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Efficiency measures

These measures are used to determine productivity or cost effectiveness. Examples include the number of calls received by a customer service team per day (on average), cost per product or outputs per unit of time.

Quality measures

Quality measures are used to determine the effectiveness in meeting customer expectations related to product reliability and service responsiveness. Manufacturing organisations also measure product quality error rates. For a customer service team, a measure might relate to the level of satisfaction of customer in dealing with the team.

Example: use the balanced scorecard as a measurement tool

The balanced scorecard, originally developed in 1996 by Kaplan and Norton, is used by a major Australian financial institution as a performance management tool. At the strategic and business levels, the system integrates financial and operational measures aligned to strategic goals.

The four organisational perspectives that are measured by the bank are:

- financial measurements including profitability analysis
- customer satisfaction and needs by tracking satisfaction levels and market share
- business processes to enable the organisation to achieve objectives through efficiency measures
- learning and growth that focuses on measuring staff commitment, experience and skills, and developing leadership, motivational and human resource strategies to ensure staff are willing able to perform activities.

To learn more about the balanced scorecard, watch the Harvard Business video at: www.youtube.com/watch?v=oNy8kupW8oI, in which Kaplan discusses the development and application of the Balanced Scorecard.

Practice task 5

1. What type of performance measure is designed to assess the quantity of products or services?

2. According to the MBO approach, how do managers set objectives?

Human resources

An organisation may develop a strategic human resources plan to determine staffing level requirements based on the corporate strategies, business objectives and operational plans. The plan should indicate skills and knowledge needed and training and development needs. From this, the plan may identify whether staffing is full-time, part-time, permanent, contract or casual.

As the business grows and changes, HR needs are likely to change. Managers and human resource staff need to continually analyse the position descriptions and work tasks of each staff member while considering the budget, changes in technology, and projected changes for the business.

Physical resources

Physical resources refer to buildings, equipment and materials, such as office space, computer, software, furniture, production machinery and raw materials. Electricity may need to be factored in. These must be identified in relevant unit forecasts and budgets.

Each activity must be analysed to identify the physical resources needed in order to achieve the performance measures set.

Resources also need to be accounted for to ensure that the organisation has the funds to acquire resources. It is important to note that when determining activities and required resources, departments are generally required to perform cost benefits analysis to assess the value of the activity or to justify the need for the activity to senior management.

Time

Time is a crucial resource because it is heavily related to the finances; if an activity runs over time, it is likely to go over budget.

Each activity and task requires the estimation of time to ensure an appropriate schedule for implementation is developed, which guides the monitoring and control of any plan.

Understand how resources are identified

It is useful to have an understanding of how department managers determine their resource requirements. Managers and team members work together to determine activities, break these down into tasks, then determine the resources required to perform the tasks. The tasks are then costed. This is called zero-based budgeting. Some organisations use a work breakdown structure (WBS) to identify tasks for activities.

The steps involved in developing a WBS are shown here.

Small business start-up

The group who developed this plan was seeking a loan from a bank to start a small wholesale business. The components include:

- executive summary
- product and market analysis: products, market analysis, industry description and outlook, SWOT analysis, competitor analysis
- marketing plan: customer profile, pricing, customer service, advertising and promotion, sales forecast
- legal and risk management: structure, licences, insurance, leases, employees, tax and other financial responsibilities, risk management
- operating plan: location, customer management, equipment, suppliers, inventory control, business continuity
- human resources plan: management, staff, training, recruitment, succession planning
- financial plan: start-up costs, profit-and-loss forecast, cash flow forecast, projected balance sheet
- action plan.

Present information clearly and concisely

In presenting the business plan, it is not only the content or structure that needs to be taken into consideration in meeting audience needs. The person ultimately responsible for collating and presenting the information needs to ensure that the language used helps to communicate the information clearly and concisely. All plans should aim to use clear, simple language, regardless of the English language skills of the audience. This is often referred to as using 'plain English'. Some plans must include complex financial or technical information, so explanations needs to be provided for those with limited experience in these areas. Consider using diagrams and graphs to present complex information.

Guidelines for using plain English

- Use active rather than passive language; for example, 'John wrote the document' rather than 'the document was written by John'.
- Use inclusive language; for example, use 'they' rather than 'he' or 'she' and avoiding discriminatory language.
- Use short sentences with one main point.
- Vary sentence and paragraph length to improve readability.
- Avoid repeating content unnecessarily.

Example: research business plans

The Queensland Government's Business and Industry portal has two examples of business plans on their site that cover the key areas of business planning. These may provide ideas that you can adapt to existing templates. These can be found at: www.business.qld.gov.au/business/support-tools-grants/tools/business-planning-kit.

Topic 2
Monitor performance

Plans need to be communicated, required resources need to be in place for implementation, and methods for monitoring how well teams are progressing in meeting the set objectives must be listed. Without effective implementation and monitoring of performance, there is little point to having a business plan.

In this element you will how to:

2A Communicate the business plan

2B Ensure skilled labour is available

2C Test performance measurement systems

2D Ensure timely reports on all key aspects of the business are available

2E Report system failures, product failures and variances to the business plan

Example: present a business plan

Casey prepares to present a business plan to department managers and team leaders, with input from the finance and marketing managers. He opts for an electronic presentation, prepares a checklist of what needs to be covered then develops the slides, using one major point per slide.

Our Business Plan

- *Introduction (self, and team involved in developing the business plan)*
- *Articulate the vision*
- *Reinforce the mission*
- *Explain SMART objectives (highlight alignment with strategic plan)*
- *Performance requirements*
- *Our products*
- *Introduce market analysis (to be presented by marketing manager):*

    Target market

    Market trends

    Overview of marketing strategy, including timelines

    Customer profile

    Key promotions

    Summary of sales forecast highlighting targets

- *Financial plan introduction (to be presented by the finance manager):*

    Define and summarise projected profit and loss

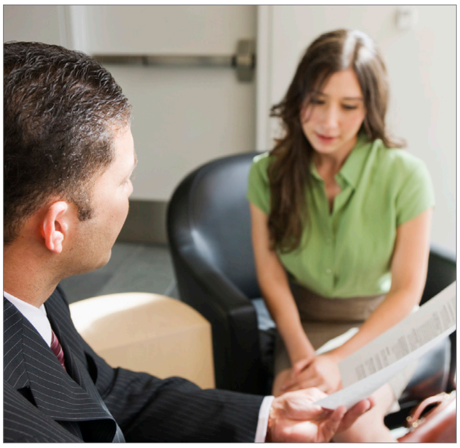
    Define and summarise projected cash flow

    Define and summarise projected balance sheet

    Explain department financial reporting requirements: what departments need to report and by when

- *Management team and key responsibilities*
- *Timeframes*
- *Questions and answers*

Source new skilled labour



If there are activities or tasks that cannot be performed by upskilling existing staff, the organisation may need to recruit new full- or part-time staff or engage contractors to complete specialised activities. All recruitment or contracting should be managed in line with the organisation's policies and procedures. The decision to recruit or contract depends on the level of knowledge and skills required for the activity or task, and how long the activity or task is expected to take. For example, the existing marketing team may have limited capacity and experience in market analysis, so they may decide to contract a market analyst for six weeks to determine the market requirements for a new line of products. As the organisation will not be developing the products within the next year, the analyst's skills and knowledge are not required on a day-to-day basis.

Example: a skills labour analysis in a business plan

A research organisation has recently created a new department, the Knowledge Transfer Team, to market and sell the reports produced by the various specialist research teams. They intend to develop a customer service website with a chat room, an online shop, host online information sessions and workshops, and run organisational plan development webinars for their clients to promote the use of their research findings. Here is what they proposed they would need for staffing:

Human resource needs analysis: Knowledge Transfer Team			
	Full-time ongoing	**Part-time**	**Temps from agency**
Team leader	1		
Marketing and sales	1	1	
Online learning	1	1	
Customer service	2	1	
Administrative support	1		1 (for 6 weeks to establish processes)
Total	7	3	1

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Identify and implement refinements

Generally, refinements are required, such as adjusting the indicator to better assess performance or collecting a slightly wider range of data. Other refinements may include:

- establishing a written process for ensuring the raw data is accurate
- allocating collection of analysis responsibilities to staff members with higher skill levels
- changing the measure; for example, the organisation may have merely measured profit margins, but following testing, a cost-volume-profit analysis is better measure of performance
- refining the management and finance software reporting functions to better capture and analyse data.

Understand organisational performance management

The key to understanding business performance is to first gain an understanding of how the organisation measures overall performance, that is, the sum of end results for a period of all of the organisation's activities. There is a range of performance measures and types of control that organisations may use. The following examples are those put forward by management academics and practitioners, Robbins, Bergman, Stagg and Coulter.

Source: Robbins, S, Bergman, R, Stagg, I & Coulter, M, 2012, *Management 6*, Pearson Education Australia, Frenchs Forest.

Performance measures
Organisational performance measures Productivity to measure the overall output of goods or services, which is divided by the total cost of all the inputs. • Output is measured by the sales revenue. • Input is measured by calculating the total costs of acquiring and using resources to product outputs. • To increase the ration of outputs to inputs, productivity needs to be increased. Organisational effectiveness, which is a measure of the appropriateness of strategic goals or objectives and to what extent they are meeting these goals or objectives. A common method that incorporates cost and effectiveness measure is the balanced scorecard. Some organisations measure performance by comparing their organisation to other organisations within the same industry.

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current and last month's margins, they would consult the cost of goods sold reports. There is a significant increase from the previous to the current month in the cost of materials. She reports her concerns to the production manager who conducts an analysis with his team leaders. As a manager, you should check both system and product failures. Failures can harm the organisation's operations, profits and customer relations, as is shown here.

Systems failures

Here is a list of common reasons for systems failures:

- Developers failing to test for errors during the design process
- Poor design leading to user problems whereby users find components too complex, or parts of the system do not meet requirements; for example, the performance is being measured using the wrong type of tools
- Insufficient or inappropriate training in working with or using parts of the system
- The wrong or faulty machinery or equipment affecting the ability to perform tasks

Product failures

Here is a list of common reasons for product failures:

- Changes in customer purchasing, which may be the result of issues with product quality, price or poor service, or in response to changes in the external environment, such as increases in interest rates reducing the disposable incomes of customers
- Increases in the cost of imported materials as a result of a sudden drop in the value of the Australian dollar
- Production equipment faults leading in delays of the product to market
- The target market is too limited, a result of poor analysis and segmentation
- The quality of the product is poor due to system problems

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Summary

1. Following the development of the business plan, all staff need to understand the role their department plays in contributing to the performance of the entire business, as well as understanding performance requirements and time frames.
2. Through training needs analysis and the developing of training plans, managers and team members can identify the skills and knowledge required to perform tasks and work towards addressing those gaps. Specialised skills required can be addressed through recruitment and contracting of external people.
3. Test the performance measurement system to ensure it is effectively measuring performance by selecting test samples, collecting data, comparing performance and analysing results; identify and implement refinements as necessary.
4. Three types of controls that an organisation can implement are feedforward controls (before an activity begins to prevent anticipated problems); concurrent control (while the activity is in progress to prevent issues escalating), and feedback controls (after the activity is completed to identify issues that need to be resolved for the future).
5. Financial controls and measures include the use of ratios calculated from the information in the profit and loss statement, cash flow and balance sheets.
6. The balanced scorecard provides a clear prescription as to what organisations should measure in order to balance the financial perspective; benchmarking against best practices helps to identify performance gaps and areas of improvement.
7. Managers need to plan the reporting of the business to ensure that it is transparent, and reports the necessary information in a user-friendly format. Productivity, activity progress and financial reports should be produced regularly and reviewed by relevant stakeholders to inform decision making.
8. System and product failures can be identified through performance measures and their effects addressed using corrective actions. Business and operational plans need to be adjusted to incorporate any changes made.

3A Analyse performance and review objectives and indicators

As a manager, you may need to analyse the information contained in the performance reports against the planned objectives and performance indicators set out in the business plan to determine whether they are being achieved within time lines and with the available resources. You will need to include all areas such as the financial position, environmental impact, and social responsibility. For example, is the new product helping to achieve a profit? Are the quality assurance methods introduced increasing the customer base? Is staff training improving morale? Has the Green Awareness campaign been successful in improving environmental practices? Is the feedback system working?

An analysis should not only answer these questions but should highlight issues surrounding the achievement of the objectives, such as whether there is less traffic through the organisation's website, whether there are less returning customers, whether internal administrative and planning processes are causing delays or inaction or whether the budget is on track.

It may be that objectives and their indicators are not SMART, or need to be revised to accommodate corrective actions to improve performance.

Perform variance analysis

Variance analysis is used to determine the difference between planned and actual results. In relation to organisational performance measurement, variance analysis is used to measure expenditures (inputs) where the planned amounts of resources used are compared against the actual amount used. Similarly, variance analysis can be used for income (outputs) by comparing the quantity of products produced and sold (income/revenue) against the planned amount. The difference between the planned value and actual values is called the variance, and is commonly reported on a monthly basis. The following table is used to consider if the variances are favourable (F), unfavourable (U) or within expectations (OK).

Income and expenditure	Budget ($)	Actual ($)	Variance result
Income/revenue			
Sale of diaries	17,000	19,000	F
Sale of paper	14,000	13,500	OK
Sale of calendars	14,500	13,000	U
Expenditure/costs			
Raw material	9,450	10,990	U
Organisational fixed costs	7,300	7,400	OK
Marketing	11,750	10,200	F

There are many different performance development options, as shown here.

Coaching
Sometimes it is appropriate to pair a team member with a more experienced manager or employee to act as a coach. The coach can show them how they complete the tasks or guide them to identify appropriate ways to complete the task, give them a chance to try the task and complete the task independently while under supervision. Providing constructive feedback and encouragement helps learners build their skills and their confidence. Coaching is effective in getting employees to take responsibility for their underperformance.
Mentoring
Managers may wish to appoint an experienced person as mentor to improve someone's performance. This is a more informal arrangement than direct supervision and the mentor's role is to regularly review performance and provide support and guidance, rather than give specific training. Mentoring is often targeted at managers and team leaders.
Job rotation
Job rotation is when people are temporarily placed in other roles within the organisation to help them learn new skills. Job rotation gives workers a chance to broaden their skill base and gain a better understanding of the roles of others within the work team.
Online training
Online training is most appropriate for teaching people about things they need to know to do their job, such as processes. Many organisations develop online training programs that explain ways of completing tasks, or working within the organisation's policies and procedures. An example is how to enter transactions in the organisation's management system. Trainers can make use of videos and apps.
Workshops
From time to time industry bodies, training organisations and other providers offer workshops covering topics such as dealing with customers, using software packages, communicating with others, leading others and delegating tasks. Keep in contact with organisations that offer training relevant to your organisation.
Accredited training
Participants who successfully complete accredited training receive a statement of attainment or a qualification. Accredited training can be provided by registered training organisations in traditional classroom settings, through distance education, online or in the workplace.

3C Review system processes and work methods regularly as part of continuous improvement

System processes should be reviewed regularly to ensure objectives remain relevant and achievable. The business plan must continue to be a comprehensive but flexible document.

Process and methods reviews may be conducted annually as part of the organisation‘s continuous improvement cycle, or following the identification of performance issues stemming from ineffective processes or work methods during regular performance appraisal sessions.

Reviews should be conducted in accordance with the organisation‘s continuous improvement policy and procedures to resolve problems. Be familiar with a range of continuous improvement models. Some of these are described here.

Deming‘s cycle

Among the most widely used models for continuous improvement is the four-step plan-do-check-act (PDCA) cycle. It is also known as the Deming Cycle. Quality expert Dr W. Deming refined the cycle in the 1950s, adapting a concept introduced by Walter Shewhart in the 1930s. The still-relevant cycle involves the following steps:

- Plan: identify an opportunity and plan for change.
- Do: implement the change on a small scale.
- Check: use data to analyse the results of the change and determine whether it made a difference.
- Act: if the change was successful, implement it on a wider scale and continuously assess your results. Begin the cycle again if the change did not work.

Other models

Other commonly used continuous improvement models, quality standards and techniques are:

- quality management system standards
- Balanced Scorecard
- Six Sigma
- lean management
- benchmarking
- just-in-time (JIT).

To learn more about these, visit the American Society for Quality‘s site at: http://asq.org/learn-about-quality/continuous-improvement/overview/overview.html.

Tools and techniques involved in the Define step

- Variance analyses interpretations
- Gap analysis
- Process mapping, which identifies the stages, steps and tacks involved in any one process
- Action planning

Key outputs of the process

- Action plan to review the process
- Process or methods maps, illustrating each step and task in the customer order process
- Project team to redesign the process to achieve increased efficiency and effectiveness

Measure the process or method

In this step, data is collected to establish measures to evaluate the success of improvements. The current performance needs to be clearly identified so that improvements made can be measured; this is where a process map is a valuable tool. Start by checking customer and staff feedback, either received directly or via surveys for both quantitative and qualitative data. This will help establish a baseline to measure performance once a new process is implemented. The tools, techniques and key outputs for this process are shown here.

Tools and techniques involved in the Measure step

- Charts
- Graphs
- Data analysis

Key outputs of the process

- Input, process, output indicators and current results
- Data collection requirements
- Baseline performance to measure variances or deviations

Analyse opportunities

The analysis step involves identifying the root causes of performance issues to prioritise the issues that need attention. The process map should clearly identify where the problem actually occurs. A comprehensive root cause analysis will identify the likely causes. For example, a problem with orders not being processed promptly may be because customer orders don't go immediately to the warehouse, but sit in the computer system until sales staff can transfer it. The problem is magnified when there is a rush of orders. Here is a list of the tools, techniques and key outputs for this process.

Control the process

Controlling the process means that measures are put in place to ensure the improvements are applied consistently and provide the identified results. This may include performance measures; policies, procedures, standards and guidelines that reflect the improvements; training of staff in the changes; and regular monitoring and evaluation.

For example, customer service staff may need training in generating reports for the sales team members using new software add-ons purchased to reduce times. Project planning, the PDCA cycle and key outputs for this process are shown here.

Tools and techniques involved in the Control step
- Project planning   - PDCA cycle
Key outputs of the process
- Process control systems   - Updated policies, procedures, standards and guidelines   - Training records   - Results of team evaluation   - Success stories/lessons learned

Map a process

Process mapping is a simple method of flowcharting a process. In this process, you will map each stage of the current process, indicating the time taken for each task. You will then analyse the map to show where improvements can be made to increase efficiency and reduce waste of time and resources. The next step is to develop a second map to show the future (desired) state. This map is used to measure the improvements made.

Example: research continuous improvement approaches

Visit the following websites to improve your understanding of how different organisations review their processes and methods to make improvements.

- Primary Care Partnerships, Victoria, Continuous Improvement Framework www.health.vic.gov.au/pcps/downloads/continuous.pdf
- City of Melville, WA, Asset Management Continuous Improvement Strategy www.melvillecity.com.au/index.php/component/alfrescocontent/?nodeid=1c7e8c44-73f8-410b-ae95-4e2165ae0679
- Aged Care Complaints Scheme, Continuous Improvement Plan www.dss.gov.au/sites/default/files/documents/05_2014/template_10_-_continuous_improvement_plan_accessible.pdf
- Fujitsu Australia, Managed Services www.fujitsu.com/au/services/infrastructure/managed-services