



BUILDING FINANCIAL CAPACITY FOR SEASONS OF GROWTH AND CHANGE

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YOUR
PART-TIME
CONTROLLER®
The *NONPROFIT* accounting specialists®

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WHO WE ARE



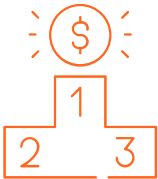
EXPERIENCED PROFESSIONALS

We have over three decades of experience building stronger nonprofits



SPECIALIZED SOLUTIONS

We provide flexible accounting solutions tailored to clients' unique needs



AWARD-WINNING FIRM

We are recognized as a “Best Place to Work” and a “Top 100 Firm”



A TRUSTED PARTNER

We serve clients nationwide through our regional offices and remote services

LEARNING OBJECTIVES

01.

Identify circumstances that may indicate a need for partial or full outsourcing of financial services, including **internal & external capacity challenges**.

02.

Compare internal, hybrid, & outsourced financial management models to **evaluate options for the organization**.

03.

Recognize ways fractional & outsourced financial support can **supplement finance functions, strengthen internal controls, & support continuity** during organizational change.

AGENDA

01. RECOGNIZING FINANCIAL CAPACITY GAPS

03. USING FLEXIBLE FINANCIAL SUPPORT

02. WORKING THROUGH THE STEPS

What You Have, What you Need, and How
to Close the Gap

04. MAKING OUTSIDE SUPPORT SUCCESSFUL

POLL QUESTION

WHERE IS YOUR ORGANIZATION FEELING THE MOST FINANCIAL PRESSURE?

- A.** Keeping routine work current
- B.** Finding specialized knowledge
- C.** Preparing for growth or change
- D.** Maintaining continuity during transitions



01.

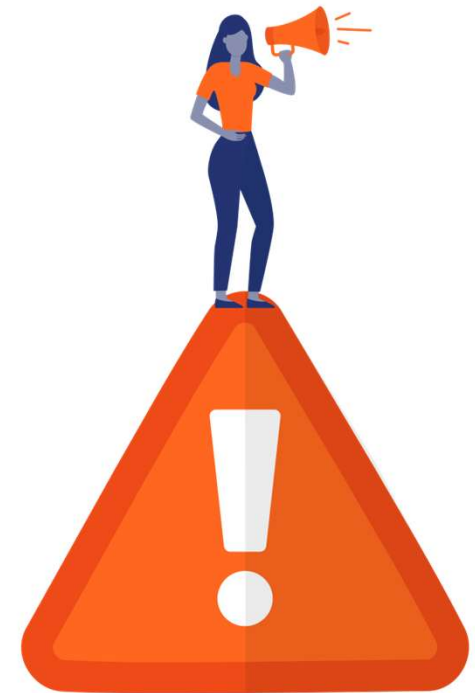
RECOGNIZING FINANCIAL CAPACITY GAPS

THE ACCOUNTING CAPACITY CHALLENGE

THE ACCOUNTING PROFESSION IS FACING A SEVERE SHORTAGE OF ACCOUNTANTS

- **124,000** Annual accounting job openings (U.S.)
- **86%** Leaders reporting shortages
- **1 – 2%** Unemployment among accountants

Sources: Bureau of Labor Statistics, 2024–2034 Job Outlook; AICPA 2025 Trends Report; Robert Half, *The Accounting Talent Shortage* (Oct 2025) and *Accountant Shortage* (Dec 2025).



THREE SIGNS YOUR FINANCE FUNCTION IS STRETCHED

CAPACITY

Month-end close
tends to run late

Regularly
unreconciled accounts

Reporting delivered
but never analyzed



HAVE THE LAST
THREE **MONTH-END**
CLOSES BEEN LATE?

TIMING

Audit prep,
budget season,
grant reporting
deadlines

System conversion
stacked on top of
monthly close



IS A **HARD DEADLINE**
STACKING ON TOP OF
ROUTINE WORK?

EXPERTISE

Grant compliance and
allocation methodology

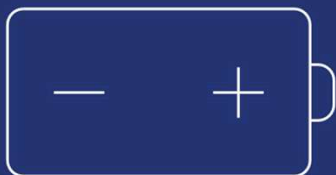
Mergers or unplanned
transactions

No separation of duties
in a small department



ARE WE ABOUT TO
DO SOMETHING FOR
THE **FIRST TIME?**

FOUR QUESTIONS ON FINANCIAL CAPACITY



Think about
financial capacity
at your organization.

A QUICK SELF-ASSESSMENT

- What work regularly falls behind?
- What work depends on one person?
- What requires knowledge the current team doesn't have?
- What would be disrupted by an extended absence?

FROM RECOGNITION TO ACTION

- 01. UNDERSTAND WHAT YOU HAVE** —
the functions being performed today
and who performs them
- 02. IDENTIFY WHAT YOU NEED** — the
work required for where the
organization is headed
- 03. DECIDE HOW TO CLOSE THE GAP** —
internal, hybrid, or outside support



POLL QUESTION

COULD YOU NAME, TODAY, WHO PERFORMS EACH FINANCE FUNCTION AT YOUR ORGANIZATION?

- A.** Yes, it's documented
- B.** Mostly, from memory
- C.** Only for some of it
- D.** How much time do we have?

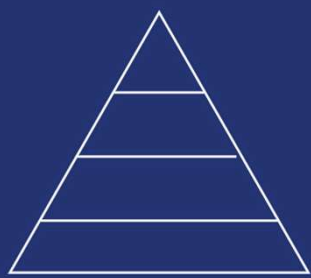


02.

WORKING THROUGH THE STEPS

WHAT YOU HAVE, WHAT YOU NEED, HOW TO CLOSE THE GAP

DIFFERENT LEVELS OF FINANCIAL WORK – WHAT YOU HAVE



Where does your organization have **sufficient capacity**, and where might support be needed?

IN SMALL ORGANIZATIONS, THE LINES OFTEN BLUR BETWEEN FINANCE FUNCTIONS:

PLANNING & ANALYSIS: Forward-looking work like variance analysis, budgeting, cash forecasting, strategic planning, or grant tracking (for nonprofits)

REPORTING: Controllershship activities like closing the books, reconciling account activity, and preparing basic financial statements

RECORDING: Transactional functions like paying bills, recording cash receipts, and processing payroll

SEPARATION OF DUTIES – IDENTIFY WHAT YOU NEED

WHERE ARE THE GAPS IN YOUR ORGANIZATION'S CONTROLS?

No one person should **control a transaction** from beginning to end.



AUTHORIZE

- Who approves payments?
- Who releases payments?
- Who signs off on payroll?
- Who approves raises?



REVIEW

- Who checks reconciliations?
- Who opens the mail?
- Who reviews payroll?



OVERSEE

- Who watches bank and grant activity?
- Who reviews executive expenses?
- Who looks in from outside?

COMMON SOLUTIONS – HOW TO CLOSE THE GAPS



INTERNAL

Finance work is primarily performed by employees. Qualified volunteers and board members may assist with defined responsibilities. **Requires:** Sufficient staffing, expertise, oversight, and a succession plan.



HYBRID

Internal staff perform selected functions. Outside professionals provide added capacity, specialized knowledge, or review. **Requires:** Clear responsibilities and ongoing communication.



OUTSOURCED

An outside provider performs most or all finance functions. Leadership and the board retain fiduciary responsibility. **Requires:** Active board and leadership oversight.

MATCH THE MODEL TO THE ORGANIZATION'S NEEDS



The right model
changes as the
organization does.

CAPACITY – is there enough **time**?

KNOWLEDGE – does the team have the **expertise**?

SEPARATION – can key duties be **divided**?

BACKUP – what happens during an **absence**?

RESOURCES – can the organization sustain the **model**?

03.

USING FLEXIBLE FINANCIAL SUPPORT

SUPPLEMENTING ONGOING FINANCE FUNCTIONS

EXAMPLES OF WHERE OUTSIDE SUPPORT can fit alongside your team

FUNCTION	HOW OUTSOURCING CAN HELP
Month-end close and reconciliations	Clearing backlogs and improving the process
Budgeting and forecasting	Operating and project budgets, cash forecasts, scenario planning
Audit preparation	Work papers, schedules, and Form 990 support
Grant management	Tracking, allocations, reporting, and reimbursement requests

SUPPORT FOR SPECIAL PROJECTS AND TRANSITIONS

DEFINED ENGAGEMENTS WITH A CLEAR BEGINNING AND END

SPECIAL PROJECTS

Work with a **defined scope**

- Procedure development and documentation
- Accounting system conversion
- Electronic payment and expense automation
- Internal-control improvements

TRANSITIONS

Coverage while a **role is unfilled**

- Finance leadership vacancy
- Planned retirement
- Extended absence
- A hiring process taking longer than expected

THREE EXAMPLES OF FLEXIBLE SUPPORT



NEW FINANCE LEADER

Situation – new leader, few documented procedures

Support – built month-end procedures, reconciled accounts

Result – leader focused on strategy and relationships



SYSTEM CONVERSION

Situation – internal team at capacity

Support – handled the conversion build-out, trained current staff

Result – improvements done without pause



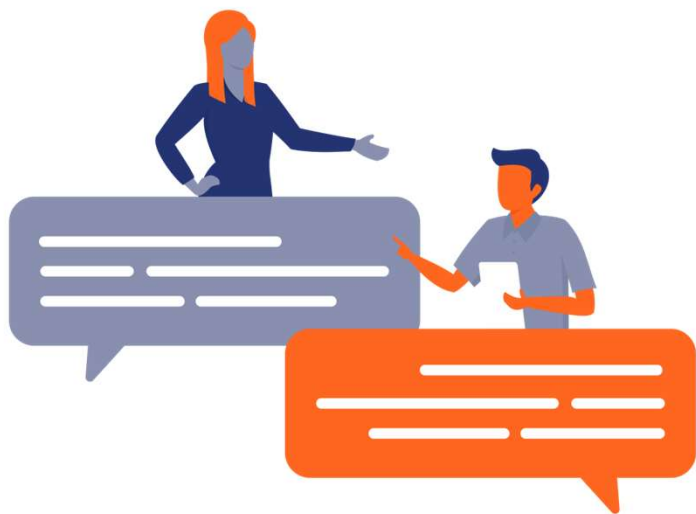
LEADERSHIP VACANCY

Situation – financial leadership open during search

Support – kept monthly reporting moving

Result – time to hire the right person

APPLICATION – SUCCESSION PLANNING



BACKGROUND INFORMATION

A midsize nonprofit relies on **one finance manager** for federal grant compliance, audit preparation, monthly close and board reporting. A bookkeeper handles daily transactions.

The finance manager **plans to retire within 9 months**, but there is **no backup** for reporting, limited documentation of key processes, and a lack of federal grant experience in the local labor market.

ONE POSSIBLE APPROACH – SUCCESSION PLANNING



EVERY ORGANIZATION BENEFITS FROM SUCCESSION PLANNING

and documented
procedures. What that
looks like will differ.

- ☒ Name the **REAL RISK**
- ☒ Add outside **EXPERTISE**
- ☒ Reassign what **STAYS INTERNAL**
- ☒ Update systems & **DOCUMENTATION**
- ☒ Revisit the **STRUCTURE**

POLL QUESTION

IF YOUR KEY FINANCE PERSON GAVE NOTICE TOMORROW, WHAT WOULD BREAK FIRST?

- A.** The month-end close
- B.** Grant reporting or compliance
- C.** Audit preparation
- D.** Board and leadership reporting
- E.** Honestly, most of it



04.

MAKING OUTSIDE SUPPORT SUCCESSFUL

AFTER THE DECISION

SET THE ARRANGEMENT UP FOR SUCCESS



DEFINE GOALS
and priorities



Choose the **RIGHT**
PROVIDER



ESTABLISH
COMMUNICATION
protocols



SET MILESTONES
and deadlines



PROVIDE CLEAR
INSTRUCTIONS
and feedback



Monitor
PROGRESS

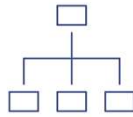
WHO OWNS WHAT

OUTSIDE SUPPORT WORKS BEST WHEN everyone knows their part.



1. BOARD OF DIRECTORS

Oversight & fiduciary responsibility. Reviews financials & asks questions.



2. EXECUTIVE DIRECTOR

Owens the relationship and the decisions. Single point of contact.



3. INTERNAL FINANCE STAFF

Provides access, context, and timely answers. Keeps the work moving.



4. OUTSIDE PROVIDER

Performs agreed scope. Communicates on a regular schedule.

KEY TAKEAWAYS



RECOGNIZE THE GAP

Watch for pressure on capacity, timing, and expertise.

Notice work that depends on one person.

Ask whether it's a workload or process causing the problem.

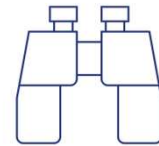


UNDERSTAND THE OPTIONS

Internal, hybrid, and outsourced can all be right.

Consider better processes, training, or added support.

Match the model to your work, risks, and resources.



ACT BEFORE A CRISIS

Clarify who owns what.

Document what one person knows.

Strengthen oversight.

Add support where it's needed.

CAPACITY DOESN'T ALWAYS MEAN HIRING

ORGANIZATIONS COMMONLY ACCESS EXPERTISE THROUGH:

- Finance & Accounting
- HR & Recruiting
- IT & Cybersecurity
- Grant Writing & Grant Management
- Fundraising & Development
- Marketing & Communications
- Operations & Process Improvement
- Data & Reporting
- Strategic Planning
- Board Development & Governance
- Program Evaluation
- Legal & Compliance

QUESTIONS

WHAT QUESTIONS DO YOU HAVE?





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| THANK YOU.

FOR ADDITIONAL QUESTIONS OR
ASSISTANCE WITH THE TOPICS
COVERED IN THIS PRESENTATION,
PLEASE USE THE PROVIDED
CONTACT INFORMATION TO REACH
OUT.