EXECUTIVE BRIEF · REGULATED S2P · EXECUTION ARCHITECTURE

The Regulated S2P Execution Playbook.

Source-to-Pay transformations in regulated environments rarely fail on software. They fail on execution architecture: ownership that drifts, decision rights that stay political, handoffs nobody owns, and controls that arrive after go-live instead of before it. This brief maps the recurring breaks — and the bounded moves that fix them.

01 — Why regulated S2P programs stall.

Pharma, medtech, animal health, financial infrastructure: the visible symptom is always the same. The program is live, the dashboards are green, and Monday looks exactly like it did before. If Monday still looks the same, your transformation was theatre. The cause is rarely a capability gap — it is an architecture problem.

02 — One system, every engagement.

The KULIC operating system applies three moves — DIAGNOSE » FIX » RUN — across S2P, P2P, GBS and ERP/S4HANA, connected by a five-node spine: process, ownership, governance, technology, leadership rhythm. Execution Architecture™ and Human-Centered Execution™ connect these nodes into one operating system.

03 — The five recurring breaks.

— Ownership drift. The org chart says one thing; the escalation paths say another. Whoever owns the break on paper does not own it on Monday.

— Decision rights that stay political. When nobody knows who may decide, escalation becomes the operating model.

— The procurement–finance–quality interface. Regulated pressure concentrates exactly where three functions hand off — and where no single function owns the handoff.

— Master data without an owner. Vendor master and purchase-contract data sit between procurement, finance and IT; every unowned field becomes a dispute during an audit or a supply break.

— Controls as afterthought. What is not designed into the system before go-live is patched after it — at multiples of the cost.

04 — The playbook moves.

Each move is bounded, evidence-backed and sized to the break — never to the label.

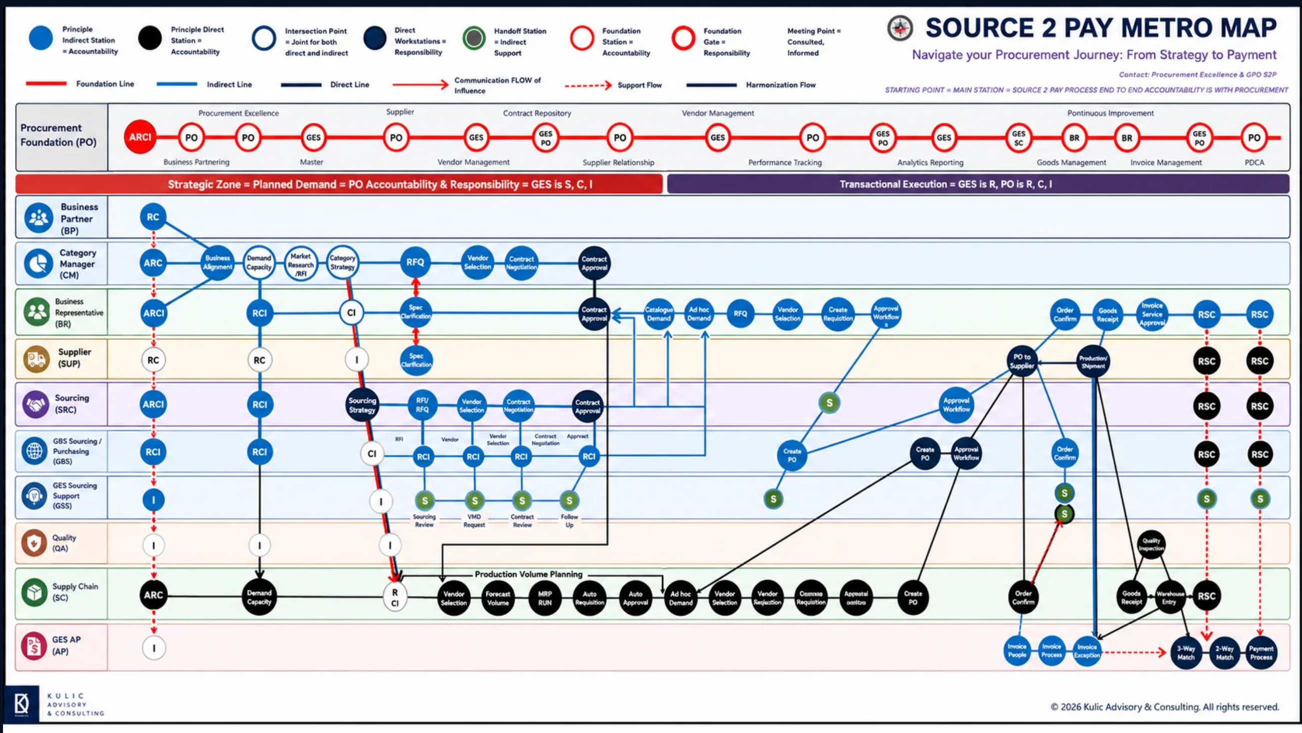
— Map the decision rights before the architecture question closes. A bounded review of ownership and controls beats a multi-year re-implementation. Pattern documented in the published S/4HANA outline agreement control case — USD 450K reported cost avoidance, Class B.

— Build the power-user network as continuity infrastructure. 130 power users and 35 captains across 35 countries, designed, trained and rolled out in three months, carried a P2P organization's move from 30 to 17 experts (Elanco) — through a regulated carve-out, without losing the daily run.

— Design controls for audit reality. 12 P2P SoX controls developed and implemented in a carved-out, regulated business — before the auditors asked.

— Draw the process so executives argue about the same picture. The Source-to-Pay metro map: the end-to-end process landscape as a transit system — a working artifact, not a stock graphic (below).

— **Anchor the governance at group scale.** The most recent mandate in this record: architect of the end-to-end Source-to-Pay process across the whole Merck group — governance architecture for the E2E process and the blueprint for the GPO S2P role archetype for Group Procurement (2025–2026, Senior Advisor Procurement).



WORKING ARTIFACT · THE SOURCE-TO-PAY METRO MAP · DRAWN FROM PRACTICE, NOT STOCK

05 — Evidence and boundaries.

Every figure carries its evidence class. Class A — validated reference outcomes: GSK Vaccines Belgium 2015, closed EUR 1.5M under budget, client-evaluated; Bayer Pharma 2019, EUR 1,000,000 in savings. Class B — implemented outcomes: S/4HANA outline agreement control, USD 450K reported cost avoidance; USD 1M+ reported P2P cost reduction. Class C — modeled value potential: approx. 4M modeled AICTIONBOT™ value potential, supported by a Class D effort signal.

The honest boundary: these are employment and assignment records from named environments — publicly verifiable career facts, not certified references, no current client relationships implied. Where an RFP demands certifications or a global bench, KULIC competes through partnerships, not pretense.

06 — The smallest serious next step.

Run the free Execution Signal Assessment™, book an Executive Diagnosis (60 min), or route the purchase through your procurement process via the enterprise buying path — NDA, vendor onboarding, PO. Diagnosis before mandate. Always.

Not quality, regulatory-affairs or clinical consulting. No guarantees; boundaries stated before outcomes.