

WHO MURDERED MRP ?

AN INDUSTRIAL MYSTERY

Geoff Relph, MBPICS and Robert Irwin

The events are TRUE. The names have been changed to protect the innocent.

The Case So Far: Hard boiled private eye Conrad Sultant is hot on the trail of the MRP Killer that stalks the corridors of the ACME Widget Co. So far he's uncovered a case of blatantly Borrowed Capacity and exposed an instance of secret Capacity Smoothing. In our last episode Sultant turned Cat Burglar to chase down a Short Lead Time Order Report. Now, we find him digging even deeper on...

Episode Four: The Clue of the Long Overdue Order

Ask any flat-foot worth his bourbon. Detective work is 1% glory and 99% digging. A dozen stiffs chopped up for garden compost or 3,200 Overdue Works Orders... What difference does it make? You still get your finger nails dirty and by the time it's all over there'll be more than one skeleton out of its closet.

At least I didn't have those reptiles from the papers breathing down my neck. Only that ink stained wretch from Control who reckoned his stories had boosted circulation 200% in three issues. Well, I'd got rid of him quick enough. I wondered how my pals down at Special Branch would be treating him and how he'd be explaining that Libyan passport and fax from the Paris Ritz.

I didn't really care, though. I had my own problems. There was a killer on the loose. Mr. P. Body was slabbed out for the count. ACME's MRP system had been drained of its life blood and the MD was a one-man lynch mob on the rampage for results. Worse still, I was out of smokes. Again.

I was staring without inspiration at the Overdue Works Orders printouts that littered the board room table and wondering what to do next, when I walked a dream. Not my dream, you understand, but John Major's. I'd never seen pin-stripes look that sexy and that aggressive before. Maybe it was the pearls or the sleek black hair pulled back into a tight, conservative bun at the nape of her slender, swan-like neck. Maybe it was the cold calculation in her grey-green eyes and the sharp red talons that tipped her fingers. She was my sixth form teacher on a power-dressing binge. She was Miss Whiplash on her way to a board meeting. I picked my jaw up off the table and got ready for a whipping.

"My name is Nance," she said. Her voice was husky and honeyed all at the same time. "Ms. Fi Nance."

"Fine," I said. What I really meant was, "I'll do anything you ask."

"The MD said you wanted me," she continued.

Had I? I couldn't remember. Come to think of it, I couldn't remember my name. "I'm tracking down clues on the P. Body investigation," I said feebly. "I asked to see the Chief Number Cruncher. I thought he might shed a little light on the case."

"I am she," she declared, with an emphasis on the sh. "I have been the Financial Controller at ACME since 1979."

Hmmm. So, a woman was holding the purse strings. I was struck by the date, too. It had been quite a year for dominating women landing in high office... Ms. Fi Nance got

right to the point. I had the feeling that if she had a ruler in her hand she'd use it.

"I am here, Mr. Sultant, because my Managing Director has instructed it. The financial affairs of a company such as ACME are of such complexity that they demand all of my time. And, my utmost attention. However, as the MD believes that I may be of some assistance in your investigation, I am at your disposal. You have precisely five minutes."

I wondered if that left me enough time to ask to go to the toilet. I didn't think so. Humour didn't appear to be Ms. Fi Nance's strong suit.

Normally when I'm questioning a suspect, I like to start out simple. "Where were you on the night Mr. P. Body was murdered? Can anybody verify your presence at the Conservative Club on the night in question? Do you have access to sensitive MRP data?" That kind of thing. But being glared at by impatient teachers never appealed to me. And to be quite honest, I didn't have a clue what I should be asking her.

"Ms. Fi Nance," I began. "So far my investigation has taken me down some pretty slippery paths. Along the way I've had to throw back a few red herrings. But, I've also hooked a couple of pretty incriminating bits of forensic data. Now, to be completely honest with you, I'm stumped. I'm at a dead end. My hook's still in the water all right, but I just can't get a nibble, if you catch my drift." I gestured with genuine futility at the papers I had scattered across the board room table.

"Take this mountain of data, for instance. These printouts show that 3,200 Works Orders have been flagged as Overdue? So what? Where did they come from? What the heck do they mean?"

Her look, and her words, were final. "As far as you are concerned, Mr. Sultant, absolutely nothing. Overdue Works Orders are the joint responsibility of Mr. Manu Facturing and Mr. Prod Uction. These Works Orders remain flagged with Overdue Status, on my authority - and insistence I might add - because of *their* incompetence and inefficiency."

"Howzat?" I asked. "I thought they were both pretty switched on dudes."

You'd think I'd asked her how to spell cat. Her look was that patronising. She glanced at her watch and I could sense the bell about to go. "Mr. Sultant, you obviously know very little about financial matters. I'm sure your cheque book must be a veritable nightmare of perpetual imbalance. Your very appearance says as much." Funny, but I'd always thought my brown mac and snap brim fedora were just the sartorial ticket.

She continued: "Manufacturing and Production people are no better than you detectives. They are constantly - and here I slip into their jargon, not my own - on the *fiddle*. They cannot be trusted. My job is to uncover their indiscretions, be they intentional or accidental, and thereby account for every single penny of this company's assets, stock, turnover and profit. I take that responsibility very seriously..." With that, she was gone. I was whipped and all she left behind was that honeyed, word of certitude, "Indeed." I'd always wondered

what that word meant and now I knew. It meant: "You are six years-old and you can't add two and two."

"Yeah, I know," I said out loud to the empty board room. But maybe, just maybe, I finally had something to go on. I stuffed the latest printout in my pocket and went to look for Facturing and Uction.

They were both on the shop floor when I found them. I gestured at a pallet of widgets and we sat down for another *parley*. I told them about my chat with Ms. Fi Nance and what she'd said about their efficiency and honesty. Then I took out the latest Works Order printout. "What have you guys got to say about this," I asked. "How come it's overdue?"

Facturing took the report and gave it a cursory glance before passing it to his colleague. Uction took a gander of his own, crumpled my evidence into a ball and threw it on the floor.

"It's not overdue," he said. "It never was."

"Absolutely not," confirmed Facturing.

"OK. If anybody should know about overdue Works Orders, it's you guys. How come Fi Nance is holding this one open? She's claiming you guys are constantly on the fiddle."

Manu Facturing spoke first. He wasn't a happy camper, that was for sure. "Mr. Sultant, I will not have my integrity called into question. My mandate is simple. I must manufacture product. I must deliver widgets to customers. That is my sole consideration. That being the case, I no longer pay any attention to MRP's 'work to lists' because I know they are completely inaccurate. I know they contain Works Orders - orders like this - that have already been completed. But, I can't close them out because Ms. Fi Nance won't let me."

Prod Uction nodded his agreement. "It's the same from my point of view. Ms. Fi Nance has a perverse pre-occupation with reconciling Works Orders down to the very last penny. Consequently, I can't close out Works Orders because she's worried about six inches of off-cut metal in the skip. A few inches of scrap holds up an order because of a minuscule one penny discrepancy between *Requirement* and *Consumption*. Frankly, it's a waste of my time to worry about it. But, Fi Nance rules the roost around here, so I have to."

"Hmmm. So, Fi Nance Rules the Roost." I wondered what the MD would have to say about that one. I thanked the manufacturing gurus for their frankness, reminded them that co-operation can go a long way in the eyes of a judge and jury, and went to look for the man in charge. On the way I picked up the crumpled up overdue Works Order to use as ammunition.

I found the MD right where you might expect - in the executive toilets. He was staring at the wall and his expression wasn't pleasant. "At last, Mr. Sultant," he said, turning around. "I've been looking high and low for you. My board room table is buried beneath Overdue Works Orders reports. Mr. P. Body's remains - may he rest in peace - are cluttering up the deep freeze in the executive canteen. And MRP with him. So far you've asked a lot of questions and investigated a number of suspects. Now, when can I expect an arrest?"

"Putting a man - or woman," I emphasised, "behind bars is never as straightforward as you think. It's the same with MRP. You chase leads. You sift clues. You spread out the evidence like pieces of a jigsaw puzzle and try to fit up the big picture. At the moment, I've got 3,200 pieces on the table and some pretty nasty statements on record from some very senior managers who just happen to be very likely suspects. What I don't seem to have is a penny to drop."

The MD gave me a look like I'd just asked for his last one - penny that is. "Mr. Sultant, I'm running a multi-million pound business in a highly competitive market at an

extremely delicate time in our cycle of economic recovery. While I have every respect for the value of a penny, I think our corporate strategy operates on a somewhat higher monetary plane."

"My point exactly. Have a look at this." I showed him the Overdue Works Order report. "What's the *Requirement*," I asked.

The MD squinted at the figure. "One thousand widgets," he read out.

"OK. How many were delivered?"

"One thousand widgets," he replied. "So why has MRP said this order is overdue if the widgets have already been delivered?"

"Because Ms. Fi Nance has MRP programmed to flag any Works Order where the Bills of Material variance between *Required* and *Consumed* is just 1p! If a penny of material goes in, a penny must come out. The size of the order doesn't make a ha'p'orth of difference. It's pretty easy to be out one penny on an order for 10,000 widgets. It's just as easy to be out one penny on an order for 1,000 widgets."

"Doesn't that mean that virtually every order will be flagged for investigation and reconciliation by Fi Nance?"

"Roger," I said. "At the moment there are 3,200 of 'em."

The MD went rigid. The penny, if you'll excuse the expression, dropped. "Surely if Ms. Fi Nance had set the *Variance* as a percentage figure - even 1 pc instead of 1p, fewer completed orders would have been flagged. A lot of time and money has been wasted on unnecessary investigation and reconciliation."

I nodded. "Yup. MRP was crushed to death under a mountain of orders that have been *Completed*, but can't be *Closed Out*. And you've been spending pounds to save pennies."

"So, Pareto was right," mused the MD.

"Pareto? Who's he," I asked. "What department does he work in?"

"Oh, he's not an ACME employee, Mr. Sultant. Though at the moment I might wish he was. Pareto was a 16th Century Italian mathematician. His most famous Principle says that 80% of value is in 20% of the items. In manufacturing, as in all things, this invariably proves true."

"How so," I said.

The MD got out his gold Parker and explained it all for me with a graph. It looked like Italian to me, but I couldn't help thinking that 80 percent of the value of a pack of 20 goes up in smoke.

The MD seemed pretty pleased with his flashy philosophic analogy and ready to book Ms. Fi Nance into the Alcatraz Hilton. But by then I had something - and somebody - else on my mind. A manufacturing facility operates on two kinds of orders: Works and Purchasing. If ACME's Works Orders had been so revealing, who knows what evil secrets were lurking in the Purchase Orders?

Who, indeed. How could I have been so stupid? Marlowe's words of prophesy drifted back to me like clouds on a summer day. "There are blondes that you notice and blondes that you can't take your eyes off."

Blondes like Miss Purr Chasing...

Next Episode:

"THE CLUE OF THE MISSING FREE ISSUE"