



National Audit Office

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Assurance for high risk projects

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Overview

Good assurance provides an independent assessment of whether the elements fundamental to successful project delivery are in place and operating effectively. In itself assurance does not deliver a project, but it can identify and help mitigate any risks to successful delivery present in a project's sponsorship, business case and benefits plan, governance and reporting arrangements, contracting and supply chain strategies, commercial and delivery skills, funding and resourcing and overall project management approach.

Assurance provides information to those that sponsor, govern and manage a project to help them make better informed decisions which reduce the causes of project failure, promote the conditions for success and increase the chance of delivering the required outcome cost-effectively. It helps ensure the disciplines around delivering projects are followed and highlights where they have not been.

Central government's high risk projects are frequently large scale, innovative and reliant on complex relationships between diverse stakeholders. Such projects often present a level of risk that no commercial organisation would consider taking on and our previous work indicates that projects can fail to deliver as planned to time, cost and quality. In this context an enhanced control environment is a sensible way of reducing the financial risk to the public purse and increasing the chance of achieving value for money for the taxpayer.

Over the past decade the introduction of independent assurance such as the Gateway™ process, the Major Projects Review Group, Starting Gate and Assurance of Action Plans has improved significantly the control environment around high risk projects. We support this achievement while noting the impact of constraints on how assurance currently operates, most notably the lack of a clearly stated and enforceable mandate.

In our view central government now needs to build on these successes by ensuring that the system of assurance:

- has a clear mandate;
- is non-optional;
- is outcome focussed;
- is built on a higher and more exacting evidence base;
- triggers further interventions where necessary;
- is integrated across all mechanisms;
- provides the ability to plan and resource assurance activity;
- systematically propagates lessons learned; and
- minimises the burden placed on projects.

The role of assurance is to provide information to those that sponsor, govern and manage a project to help them make better informed decisions which reduce the causes of project failure, promote the conditions for success and deliver improved outcomes.

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Introduction

The role of assurance is to provide information to those that sponsor, govern and manage a project to help them make better informed decisions which reduce the causes of project failure, promote the conditions for success and deliver improved outcomes. Central government's high risk projects are frequently large scale, innovative and reliant on complex relationships between diverse stakeholders. Such projects frequently present a level of risk that no commercial organisation would consider taking on. Our previous work indicates that government's projects can fail to deliver as planned to time, cost and quality.

Independent assurance¹ is valued by stakeholders and, while difficult to quantify, there is strong evidence that such assurance has been beneficial to individual projects. We estimate that the total cost to government of assurance for high risk projects is £8.3 million which is minimal compared to the £10.5 billion of annual expenditure on the 42 projects tracked within the Major Projects Portfolio (MPP). If assurance helps prevent just one of government's high risk projects from a serious cost overrun, the size of the potential saving more than justifies the investment. For example, we estimate, using information from the Comptroller and Auditor General's report, Ministry of Defence: Major Projects Report², that if assurance contributed to just a 10 per cent reduction in the current projected cost overrun this would yield a saving of approximately £500 million.

Government has improved the assurance for high risk projects but the lack of an integrated system is limiting its ability to leverage further improvements. There are two broad areas of most concern:

- The lack of a clearly stated and enforceable mandate for assurance across government and consequences for non-compliance.
- The design of the system, particularly the lack of integration across the individual mechanisms and the reliance on point in time assurance.

¹ We define independent assurance as those assurance activities which are independent of the project or the delivery body's own arrangements. For the purpose of this report only independent assurance is in scope and we will refer to this as 'assurance'. We believe that many of the principles are equally applicable to all assurance activity. The focus of our work has been five elements of independent assurance currently co-ordinated by OGC. Gateway™ Reviews (a trademark of the Office of Government Commerce); Major Projects Review Group (MPRG); Starting Gate; Assurance of Action Plans and the Major Projects Portfolio Report (MPP).

² Ministry of Defence: *Major Projects Report 2009*, HC 85-I Session 2009-10.

This is the NAO's assessment of independent assurance to government projects but it is important to apply the same assurance disciplines to other major areas of ongoing expenditure. It is a baseline assessment against which current successes are acknowledged, opportunities to improve are highlighted and the realisation of these opportunities can be measured. Our intention is to continue to work with the key stakeholders in assurance and project delivery to help drive lasting improvement in the provision of public services.

Part 1 of the report is an assessment of the current system of assurance, a description of the main elements and our key findings on their effectiveness. Part 2 contains the high level principles and describes the core elements expected of an effective system of assurance. Appendix A provides further detail on each of the core elements including a gap analysis against the current position and a set of suggested priority actions.

Part One

The current assurance system for high risk projects

Figure 1

The assurance mechanisms

There are five main components of the current system – Gateway is the most prevalent.

	Type of assurance	Purpose	Owner
Gateway (High Risk)	Point in time	To provide an independent point in time review of project status prior to a key decision point in the project lifecycle.	OGC
Major Projects Review Group	Point in time	Part of HM Treasury's validation and approval process for high value projects, typically those greater than £1 billion, or projects which are particularly innovative or complex. MPRG provides assurance to HM Treasury ministers on the deliverability, value for money and affordability of a project. The MPRG can recommend that a project proceeds, proceeds with conditions attached, or is stopped.	HM Treasury
Starting gate	Point in time	To help departments identify delivery issues and risks much earlier in the policy development process before transition to a project or programme, and so help prevent the common causes of project failure.	OGC
Assurance of action plans	Point in time	To provide SROs with assurance that the project is addressing the issues that have led to a low Delivery Confidence rating in a recent Gateway review.	OGC
Major Projects Portfolio	Status report	A quarterly report on the health of the top 40-50 major projects. Projects which are considered particularly high risk, high cost, innovative or critical to delivering services to the taxpayer are included.	OGC

Source: National Audit Office analysis of Office of Government Commerce (OGC) information

Estimated total cost to Government 2008-09 (£m)	Estimated cost per review 2008-09 (£000s)	In use since	Reviews performed 2008-09	Total reviews performed until March 2009
5.7	40	2001-02	143	1,228
1.6	82	2007-08	19	27
0.33	54	2008-09	6	20
0.09	13	2008-09	7	29
0.6	139 (per quarterly report – approximately 3.5 per project return)	2007-08	4 Quarters (over 160 returns)	8 Quarters (over 300 returns)

1 Independent assurance mechanisms

Figure 1 describes the independent assurance mechanisms for high risk projects. The highest risk and highest cost projects receive the most assurance. For example, the highest risk projects are reviewed by the Major Projects Review Group (MPRG), Gateway³ and appear on the Major Projects Portfolio (MPP).

2 High risk projects in central government

Due to the complexity and scale of delivering public services, central government's high risk projects are often large, innovative and involve a diverse set of stakeholders. They include major IT enabled business change programmes, defence equipment procurements, and construction projects. Many of these projects are risky and often fail to deliver to planned time, cost and quality. There are no figures for government's financial commitment across all high risk projects. The Office of Government Commerce (OGC) estimates that the 42 projects⁴ included in the MPP equate to £200 billion of committed or forecast total investment with £10.5 billion of current annual expenditure⁵.

3 Assurance for high risk projects

Accountability

The role of assurance is to provide information to those that sponsor, govern and manage a project to help them make better informed decisions to reduce the causes of project failure and promote the conditions for success.

HM Treasury has clearly stated that departments are accountable for assuring their projects and that Accounting Officers must assure their projects against the Common Causes of Project Failure. Organisations must put in place arrangements to provide assurance to the board, the Accounting Officer and ultimately Ministers about what is being achieved, to what standards and with what effect across their portfolio of projects. It is also the responsibility of the organisation being assured to act on any findings or recommendations.⁶

The OGC, through authority devolved from HM Treasury, provides assurance to all high risk projects⁷. The type of assurance individual projects receive depends on an assessment of the project risk. Senior Responsible Owners (SROs) complete a Risk Potential Assessment after which a project is classified as high, medium or low risk.

3 Gateway is a trademark of the Office of Government Commerce.

4 Number correct as at February 2010.

5 The centre of government does not know the total financial commitment that the MPP represents but the £200 billion estimate is likely to be inaccurate. Our analysis of MPP data indicates that project costs are treated inconsistently.

6 HM Treasury, *Managing Public Money*, 2007.

7 Departments are responsible for providing Gateway assurance to medium and low risk projects.

Resources

There is no information on the total cost to government of assurance but we estimate that in 2008-09 the cost of assuring high risk projects was £8.3 million.⁸ Seventy per cent of these costs relate to Gateway reviews.⁹

There are 628 people accredited to perform high risk Gateway reviews. Just over 75 per cent are civil servants, and the remainder are consultants, but in 2008-09 civil servants accounted for only 51 per cent of reviewer days. Only 38 civil servants are accredited to lead high risk reviews compared with 119 consultants. Our analysis of the 222 civil service reviewers used in 2008-09 indicates that 60 per cent were drawn from just five organisations – HM Treasury Group, Department for Business, Innovation and Skills¹⁰, Ministry of Justice, Home Office and Ministry of Defence.

4 The effectiveness of the current assurance for high risk projects

The introduction of Gateway reviews in 2001, and more latterly MPRG, Assurance of Action Plans and Starting Gate, has been a significant improvement to assurance for high risk projects. The individual mechanisms, particularly MPRG and Gateway, are valued by stakeholders for the benefits that result from preparing for a review as well as the impact of their findings on reducing project risks and avoiding costs. There are early indications that the Assurance of Action Plans process is also valued by stakeholders and that Starting Gate has the potential to make a significant contribution to turning uncertainty within the policy stage into well understood delivery risks.

MPRG is effective at testing and addressing the critical elements for project success. It takes place early in the project lifecycle and is effective at informing investment decisions. Gateway compares well with private sector and international comparator point in time assurance processes but can be strengthened by more routinely basing recommendations on a higher and more exacting base as well as informed opinion.

8 Our estimates indicate that £5.3 million (60 per cent of costs) is borne by departments and includes project staff time contributing to reviews, cost of providing reviewers to other projects and spending on consultants (for Gateway). The £3 million (40 per cent of costs) borne by OGC includes cost of managing the assurance system (for example training and development of mechanisms), cost of providing reviewers from OGC, and the cost of consultancy for all mechanisms bar Gateway.

9 We used data held by OGC and data generated during our stakeholder workshops to estimate the total cost of providing assurance. We tested a sample of OGC's data to validate accuracy and triangulated the estimates provided during the workshops with additional perspectives provided directly to us from three major project teams.

10 Formerly the Department for Business, Enterprise and Regulatory Reform.

Assurance mechanisms can be effective in isolation, but are more effective when designed and operated as an integrated system. An integrated assurance system should have clear objectives, a robust design, the necessary resources and the ability to improve the delivery of projects while minimizing the burden placed on projects. We compared the current system of central assurance for high risk projects against a range of best practice criteria to assess its effectiveness. Our key findings are¹¹:

- **There is a lack of coordinated system design for central assurance.** The central assurance system has evolved over time, with individual mechanisms being designed in isolation to fill perceived gaps. OGC's objectives for assurance are too focussed on individual mechanisms and projects rather than delivering benefits across government through an integrated system of assurance.
- **OGC has a mandate to provide assurance to high risk projects but there is variability in how departments engage.** OGC's mandate relies on departments' or SROs' willingness to comply. Although Gateway reviews are mandatory, there are examples where projects have not been reviewed at all gates. Projects do not routinely plan and budget for assurance activity at the start of a project, making it difficult for OGC to plan assurance interventions across the portfolio of projects. The system also relies on civil servants volunteering for review teams but it can be difficult to resource reviews without turning to consultants.
- **Information and learning from assurance is not systematically captured or used to improve project performance.** There is no single source of knowledge for projects to easily access the lessons produced by assurance. OGC relies on informal contact between its staff, plus discussions with individual departments, to transfer lessons across projects and organisations. The transparency of assurance reports within organisations and across government varies.

Overall, despite positive steps, there is potential to further improve the effectiveness of the assurance system for high risk projects. Part 2 presents the NAO's view on the principles for an improved assurance system.

11 Our findings are based on a analysis of a sample of the 42 projects which make up the MPP. There is no indication that our findings are not equally applicable to all high risk projects.

Part Two

Principles for an improved assurance system for high risk projects

5 Overall objectives

The overall objective of assurance is to help identify and reduce risks to the successful delivery of project outcomes. Assurance should highlight any breach of time, cost and quality control limits as agreed at approval of the business case and trigger appropriate intervention. Improved visibility of project performance, tracked at the portfolio level, should lead to decisions across projects and departments. Assurance should also be a key means of transferring lessons across the portfolio.

6 Guiding principles

The following guiding principles for a system of assurance are informed by good practice from both the public and private sector and are concordant with principles of good project management¹²:

- Assurance should test that the defined control limits for each project, and for the portfolio of government projects, are appropriate and highlight whether they have exceeded or are in danger of exceeding:
 - **Time** – variance against milestones
 - **Cost** – variance against planned budget
 - **Quality** – degrees off the quality target
 - **Scope** – variance agreed against what will be delivered
 - **Risk** – limits on identified risks as a percentage of the overall budget
 - **Benefit** – variance against level of benefit identified as part of the business justification
- Assurance should help enable management by exception; it should act as a trigger for interventions if projects exceed agreed control limits regarding time, cost and quality.

¹² Principles have been reviewed against PRINCE2™ (a trademark of the Office of Government Commerce), P3M3, MSP and developed with input from assurance experts from public and private sector.

- The system should be outcome focussed not activity focussed; it should assure the benefits of projects, not the projects themselves.
- Assurance should take place at the earliest opportunity to help establish clear criteria for identifying and measuring elements in a project which are uncertain and turning them into understood areas of risk which have a value placed on them It should ensure that there is a justifiable reason to start a project and that the justification put forward in the business case is correctly documented and approved.
- Assurance should inform the assessment of project status at defined control points throughout the project lifecycle. It should help test if the project remains viable, if variance against the business justification is manageable and inform the overall decision made by those responsible of whether the project should proceed.
- Assurance should include point in time and continuous assurance.
- Assurance should be one of the sources of information which informs portfolio investment decisions based on an understanding of forecast expenditure and deliverability.
- Assurance should inform the initial approval of projects and decisions on ongoing funding.
- Assurance should act as a primary method for transferring learning between projects and developing an understanding of any systemic issues affecting the delivery of the portfolio.

7 Core elements of the assurance system

This part of the report sets out the core elements which should make up a system of assurance and their objectives and guiding principles. Without these elements there is a risk to delivering value for money. Figure 2 shows the four core elements of the assurance system. We define the boundaries of the elements as:

Plan: from consideration of the assurance needs of the portfolio to the point at which a review team is commissioned to perform a review

Do: from the point at which the assurance team is commissioned to perform a review to the production of a report

Report: from the point at which an assurance report is produced to the communication of analysed findings to different stakeholders

Control: from the point at which analysed findings are received to the escalation of issues for decision making or remedial action

Successful implementation of the elements should enable the following benefits to be achieved.

Primary benefit

- Reduction in the variance between baseline and forecast profile across the portfolio, judged against time, cost, quality, scope, risk and benefits.

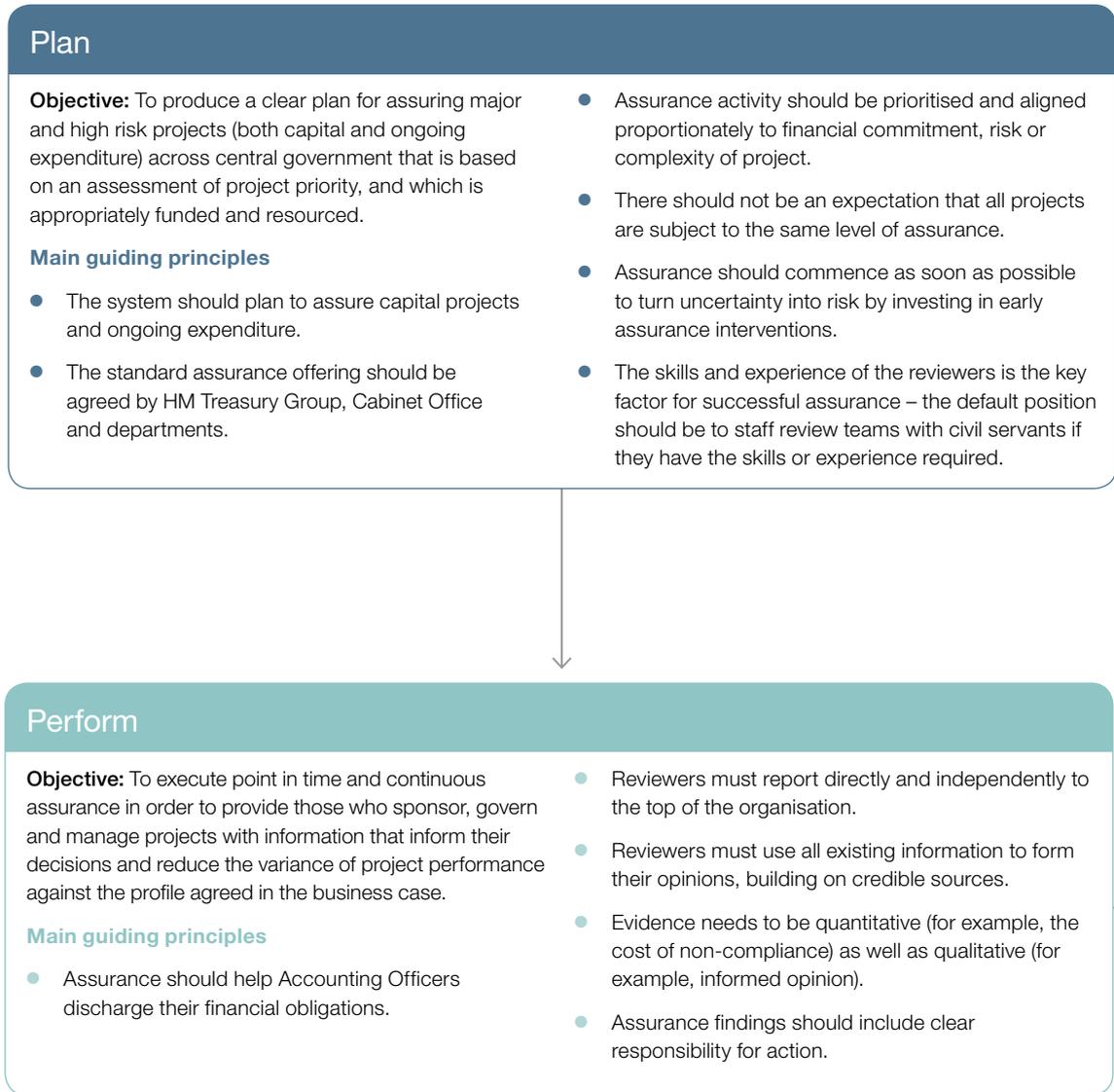
Secondary benefits

- Increase in the impact of assurance (time, cost and quality)
- Increase in project action following assurance
- Increase in the perception of reviewer quality
- Evidence that project staff are using and learning from the lessons of past projects; i.e. a reduction in the number of repeated lessons learned
- Improvement in stakeholder perception of the value of assurance
- Improvement in stakeholder perception on the degree of system integration

Appendix One, Figures 3 to 6, provides more detail on each of the core elements of the assurance system including:

- The objective for each element
- The guiding principles that should be adhered to
- A description of the ideal state, the current position and a gap analysis
- A set of suggested priority actions to close the gap
- A list of measures to check whether the gaps are being closed

Figure 2
The core elements of an effective assurance system



Control

Objective: To decide how to act on the information received from individual assurance activities or consolidated reports within an agreed governance structure (e.g. meetings and reporting lines).

Main guiding principles

- Assurance should be linked to the initial approval of projects and decisions on ongoing funding.
- The agreed governance structure must be embedded in departmental policy to enable a consistent approach across government.
- Clear pre-agreed escalation routes should be followed when issues are highlighted; assurance must report directly and independently to those responsible for decision making either within departments or at the centre of government.

- If assurance highlights a project which is viewed as currently undeliverable, this needs to force a clear and accountable business decision to continue, or otherwise, from those responsible.
- There must be a clear separation between assurance and interventions; assurance teams are not necessarily responsible for performing remedial action but their mandate to recommend intervention and intervene in projects should be clear.
- There are clear control limits to trigger escalation to those accountable for project outcomes and to trigger other interventions.

Report

Objective: To take the output of assurance and:

- report the financial and deliverability status of government's portfolio of major and high risk projects;
- report lessons learned; and
- report areas where the assurance mechanisms can be improved.

Main guiding principles

- Lessons learnt are captured, analysed and shared in a routine and systematic manner across government.

- Assurance has the authority to report directly and independently to the top of government (including Ministers).
- The impact of assurance is assessed as part of the reporting process.
- Project knowledge is captured in a systematic way from both point in time and continuous assurance.
- Information in reports is tailored to the audience – communicate only what that stakeholder needs to see (not one size fits all).



Appendix One

Plan assurance

Objective: To produce a plan for assuring high risk projects and ongoing expenditure across central government that is based on an assessment of project priority, and which is appropriately funded and resourced.

Guiding Principles

- The system should plan to assure capital projects and ongoing expenditure.
- The standard assurance offering should be agreed by HM Treasury Group, Cabinet Office & departments including accountability for the performance of the assurance system.
- Assurance activity should be prioritised and aligned proportionately to financial commitment, risk or complexity of project.
- Projects should produce and share plans for both point in time and continuous assurance.
- Assurance commitments must be aligned to the systems' capacity to deliver at the right quality – for example it should only occur if the relevantly skilled and knowledgeable people are available.
- There should not be an expectation that all projects are subject to the same level of assurance.
- Assurance should commence as soon as possible to turn uncertainty into risk by investing in early assurance interventions.
- Planning should consider how other assurance, reporting and scrutiny activities compliment assurance activity.
- To be independent, assurance should be funded independently of the project.
- Assurance plans should be informed by the lessons learnt from the current application of assurance and input from reviewers.
- The skills and experience of the reviewers is the key factor for successful assurance – the default position should be to staff review teams with civil servants if they have the skills or experience required.

Figure 3
Plan assurance

Ideal state		Gap analysis
Required element	Purpose	Statement of current position
Agree assurance offering.	To identify and agree the types of point in time and continuous assurance that need to be available across central government to meet business needs. This includes consideration of lessons learnt and impact of different types of assurance on project outcomes.	Assurance planning is based on providing point in time assurance. There is no continuous assurance offering for high risk projects. A reliance on point in time assurance can lead to long gaps between assurance interventions. Government has not identified the required staff or an approach to perform continuous assurance.
Forecast demand for point in time and continuous assurance and assess available resources to meet assurance needs across the portfolio.	To forecast the cumulative assurance requirements based on visibility of all projects in government's portfolio. Project information; for example assurance plans and risk assessments, will inform an understanding of the level of demand. To make visible the medium term (c. 3 years) forecast assurance needs of government's high risk projects so that they are considered as a portfolio. The forecast needs to be reactive to changing project status. To understand current capacity (£ and people) and identify any shortfall of resources against the forecast types of assurance interventions across the portfolio.	A self assessment determines the risk and complexity of projects and informs the level of assurance that a project is subjected to. In line with good practice assurance activity is then adjusted in accordance with the risk and value of the project. Demand for independent assurance is forecast over too short a period.

	Suggested priority actions	Measures
<p>Evidence for judgement</p> <p>Good practice comparators use continuous assurance to maintain visibility of the project and trigger other interventions if required.</p> <p>There is no clearly articulated approach or resourcing model to provide continuous assurance.</p>	<p>Implement an approach and develop the capability and capacity to perform continuous assurance and deploy on priority projects.</p> <p>Difficulty: Hard Benefit: High Immediacy: Medium term</p>	<p>Approach implemented (indicator – number of projects with continuous assurance deployed).</p>
<p>OGC, HM Treasury and department arrangements are not structured in a systematic way to ensure complete and accurate coverage of the portfolio. SROs feel that the risk potential assessment can be manipulated to influence the level of assurance that a project receives and OGC is not confident that it has full sight of all government projects that may require assurance.</p> <p>Of those projects that produce assurance plans, few routinely share them with OGC. The lack of assurance plans makes it difficult for OGC to forecast, prioritise, resource and plan assurance interventions across the portfolio of projects. Forecasting currently has a six month horizon.</p>	<p>Implement a standard approach to share project information between departments, HM Treasury and OGC and transparently assess and agree the level of assurance required across the portfolio.</p> <p>Difficulty: Easy Benefit: High Immediacy: Short term</p> <p>Implement an approach to forecast assurance activity (and impact on resource requirements) over a 2 to 3 year period.</p> <p>Difficulty: Medium Benefit: Medium Immediacy: Medium term</p>	<p>Approach implemented (indicator – consistent picture referred to by departments, HM Treasury and OGC).</p> <p>Approach implemented (indicator - variation between baseline forecast and actual (for number of assurance interventions and resource demand)).</p>

Continued overleaf →

Figure 3
Plan assurance *continued*

Ideal state		Gap analysis
Required element	Purpose	Statement of current position
Plan specific assurance intervention with projects.	<p>To use knowledge of demand to prioritise assurance based on forecast impact on project outcomes and expected return on investment and to justify selection and use of resources (£ and people).</p> <p>To agree the operational plan for a specific assurance intervention with the project and ensure that both the customer and supplier of the assurance product are clear on their respective roles and responsibilities. To agree the timing for the assurance intervention and ensure the assurance team has access to the information they need to successfully perform the review – this will include any previous assurance or scrutiny material and knowledge.</p>	No standard method for planning assurance in projects. Few projects produce clear budgeted plans detailing likely requirements for assurance.
Identify and book assurance team.	To ensure that the assurance team has the relevant level of skills and experience for the project under review and to inform assurance resource planning of any mismatch in demand and availability.	<p>Departments pay for independent assurance. In April 2008 OGC began charging departments for the cost of consultant Gateway reviewers. There are insufficient civil servants participating in review teams.</p> <p>OGC relies heavily on consultants to resource assurance teams.</p>

Source: National Audit Office

	Suggested priority actions	Measures
<p>Evidence for judgement</p> <p>Projects do not routinely produce or share assurance plans as part of their project planning. Thirty per cent of stakeholders stated that projects do not routinely produce an assurance plan at the start of projects and 58 per cent said that assurance plans are only sometimes produced. In planning assurance, there is not enough consideration given to departmental assurance activity (for example technical assurance) and any likely synergies. There is no formalised route to share these assurance plans in departments or with the centre of government.</p>	<p>Implement a standard assurance planning template. Produce and share assurance plans for all projects to inform forecasting of assurance requirements and to plan specific interventions.</p> <p>Difficulty: Medium Benefit: Medium Immediacy: Medium term</p>	<p>Approach implemented (indicator – percentage of assurance plans received).</p>
<p>The quality of assurance is impacted by the number, availability and quality of staff in the resource pool. There are insufficient incentives for both individuals and their host departments to participate in reviews. In contrast to public and private sector comparators, contributing to assurance is not promoted as a core part of senior staff development or behavioural expectations.</p> <p>MPRG is praised for having the right people involved but it can be difficult for OGC to resource reviews without turning to consultants.</p> <p>Seventy-five per cent of accredited high risk reviewers are civil servants but in 2008-09 they accounted for only 51 per cent of reviewer days. Only 38 civil servants are accredited to lead high risk reviews compared with 119 consultants.</p>	<p>Implement a requirement for senior civil servants' objectives to include contributing to assurance reviews where they have relevant skills and experience.</p> <p>Difficulty: Easy Benefit: High Immediacy: Short term</p>	<p>Approach implemented (indicator – percentage of civil servants leading/participating in reviews).</p>



Perform assurance

Objective: To execute point in time and continuous assurance in order to provide information to those that sponsor, govern and manage projects to help them make better informed decision which reduce the variance of project performance against the profile agreed in the business case.

Guiding Principles

- Assurance should help Accounting Officers discharge their financial responsibilities.
- Reviewers must report directly and independently to the top of the organisation.
- Assurance must be designed as a framework not a process to give rigour to reviewers but also the ability to adapt the approach as required.
- Reviewers must use all existing information to form their opinions, building on credible sources.
- The benefits delivered by projects should be assured; not just the successful delivery (completion) of the project.
- Assurance should protect the reputation and financial position of HM Treasury and departments.
- Reviewers should identify and document lessons learned as part of the review.
- Evidence needs to be quantitative (for example the cost of non-compliance) as well as qualitative (for example informed opinion).
- Assurance findings should include clear responsibility for action.

Figure 4
Perform assurance

Ideal state		Gap analysis
<p>Required element</p> <p>Provide existing project information.</p>	<p>Purpose</p> <p>Provides reviewers with all the information required to perform assurance:</p> <ul style="list-style-type: none"> ● Key contacts & schedule. ● Existing information on project (for example internal audit, previous external assurance etc.). ● Information on review team. 	<p>Statement of current position</p> <p>There are logistical problems in organising access to key stakeholders in the project.</p> <p>Information from other sources is not always known about or provided.</p>
<p>Perform assurance (all types).</p>	<p>Assurance has different functions, dependent on stage in the project lifecycle, but should support the effective management of projects as highlighted in PRINCE 2's key themes.</p>	<p>PRINCE 2 identifies explicit objectives for assurance.</p>

	Suggested priority actions	Measures
<p>Evidence for judgement</p> <p>Projects state there are sometimes difficulties in arranging meetings with key stakeholders, which in the case of MPRG can include Accounting Officers and Ministers.</p> <p>Assurance does not tend to build upon the work of others. Some departments are beginning to integrate various forms of assurance applied to projects but this is not widespread and does not include central providers such as HM Treasury and OGC.</p> <p>Forty five per cent of stakeholders cite poor integration across the different assurance mechanisms leading to duplication of effort.</p>	<p>Implement an approach that consistently provides all reviewers with existing project information; for example other forms of assurance, internal audit, NAO reports.</p> <p>Difficulty: Easy Benefit: Medium Immediacy: Short term</p>	<p>Approach implemented (Indicators – Percentage of occasions information received/used and rating of how useful each source.</p> <p>Reduction in project team effort particularly in providing information for reviewers).</p>
<p>Business Case</p> <ul style="list-style-type: none"> ● Assist in the development of the business case. ● Verify and monitor the business case against external events and project progress including any changes made. ● Ensure the project fits against the overall organisational strategy. ● Monitor project finance. ● Verify and monitor the benefits plan. <p>Organisation</p> <ul style="list-style-type: none"> ● Advise on selection of project team members. ● Advise on stakeholder engagement. ● Ensure communication to stakeholders takes place. <p>Risk</p> <ul style="list-style-type: none"> ● Review risk management practices to ensure they are performed in line with strategy. <p>Change</p> <ul style="list-style-type: none"> ● Advise on examining and resolving issues. <p>Progress</p> <ul style="list-style-type: none"> ● Verify and monitor the business case against external events and project progress including any changes made. ● Verify and monitor changes against the project plan. ● Confirm stage and project progress against agreed tolerances. 	<p>The functions of assurance as highlighted in PRINCE 2 should be considered as part of any refresh of the current assurance mechanisms.</p> <p>Difficulty: Easy Benefit: Low Immediacy: Medium term</p>	<p>Guidance on assurance mechanisms reflects PRINCE 2.</p>

Continued overleaf →

Figure 4
Perform assurance *continued*

Ideal state		Gap analysis
Required element	Purpose	Statement of current position
Perform assurance (Point in time).	To help Accounting Officer's assure their projects against the common causes of failure and provide an informed understanding of the status of the project against profile agreed in the business case (time, cost and quality).	Stakeholders value point in time assurance.
		Assurance should explicitly help Accounting Officer's discharge their financial responsibilities to assure their projects (for example extant DAO letters and Managing Public Money).
		Point in time assurance does not include a sufficient element of quantitative analysis; including calculating the cost versus benefit of assurance itself.

	Suggested priority actions	Measures
<p>Evidence for judgement</p> <p>Ninety six per cent of respondents say that, overall, assurance adds value above the assurance offered by departments.</p> <p>Eighty five per cent of those interviewed feel that MPRG/ Gateway recommendations are specific enough to act upon.</p> <p>Reviewers are usually judged to have the necessary skills and experience. MPRG is particularly valued for the access to unbiased commercial expertise.</p> <p>Although relatively new Assurance of Action Plans have been cited by some stakeholders as an effective way of ensuring projects respond to a Gateway review.</p> <p>Starting Gate is regarded as a timely challenge to the deliverability of policy objectives.</p>		
<p>Accounting Officers are required to assure their projects against the <i>Common causes of project failure</i>¹. The presence of the common causes of failure is not explicitly tested in any of the current mechanisms. Our sample analysis indicates that in some instances Gateway reviews did not detect them. 68 per cent of stakeholders feel that assurance did not pick up on issues present in the project in a timely manner.</p>	<p>The financial responsibilities of Accounting Officers should be considered as part of any refresh of the current assurance mechanisms.</p> <p>Difficulty: Easy Benefit: High Immediacy: Short term</p>	<p>Reference in assurance mechanisms and processes to how assurance helps Accounting Officers meet their financial responsibilities.</p>
<p>Gateway reviews are limited to five days and tend to be opinion based.</p> <p>Quantifying the total costs versus benefit of assurance is not part of the review process meaning an overall return on investment calculation is difficult.</p>	<p>Recommendations should include hard evidence and aim to close the variance between status of the project against the profile agreed in the business case (time, cost and quality).</p> <p>If variance against profile</p> <ul style="list-style-type: none"> ● highlight this to stakeholders external to the project ● make recommendations on how the project can get back on track ● decide to recommend further interventions <p>If no variance against profile</p> <ul style="list-style-type: none"> ● recognise reasons for success, capture lessons learned and communicate external to the project. <p>Difficulty: Hard Benefit: High Immediacy: Start now</p>	<p>Reviews involve an independent quantitative assessment of project status – variance between time, cost, quality profile and that agreed in business case.</p>

Continued overleaf →

Figure 4Perform assurance *continued*

Ideal state		Gap analysis
Required element	Purpose	Statement of current position
Perform assurance (continuous).	<p>Provides a check on action resulting from the recommendations occurring from point in time assurance.</p> <p>To highlight any concerns which occur between planned point in time assurance and to act as a resource for projects to draw upon.</p>	<p>Assurance tends to be point in time. Examples of the deployment of continuous assurance are usually at the instigation of the project and involve professional services companies.</p>
Produce assurance report.	To capture the results of the assurance activity in a formal way, assigning responsibility for resolving actions to help tracking the implementation of recommendations.	
Gather lessons learned.	To document lessons at the point of learning regarding the project and the use of the assurance process itself.	The gathering of lessons from assurance (including reviewer performance) is not real time.
Feedback on reviewer performance.	To provide a real-time assessment of the standard of reviewers versus the project requirement. This informs training requirements and assurance planning.	Reviewer performance is reported on as part of current point in time assurance but more could be done.

Source: National Audit Office

NOTE

1 HM Treasury, *Dear Accounting Officer letter Gen 04/07, 2004-05.*

	Suggested priority actions	Measures
<p>Evidence for judgement</p> <p>All assurance mechanisms deployed are point in time. There is currently no mechanism in place to assign a full time assurance specialist to projects.</p>	<p>Develop the capacity to embed continuous assurance in the most high risk projects. The staff involved should be independent of the project and have the authority to:</p> <ul style="list-style-type: none"> investigate any issues raised, or not raised, in the formal point in time assurance and report on status (open/closed); and routinely report directly to Project Director, Senior Responsible Owner and where necessary external to the project. <p>Difficulty: Hard Benefit: High Immediacy: Medium term</p>	<p>Evidence of closer tracking of actions, interventions or cancellations in those projects with continuous assurance experts.</p> <p>Increased demand for continuous assurance experts.</p>
<p>The lessons learned bulletins are performed retrospectively by the centre. There is a wealth of knowledge held by reviewers themselves which is not being capitalised on.</p>	<p>Amend the review templates to include a key lessons section for completion in real time by reviewers.</p> <p>Difficulty: Easy Benefit: Medium Immediacy: Short term</p>	<p>Template for lessons produced and implemented (Indicator – more systemic identification of themes/ lessons at departmental and portfolio level).</p>
<p>There is little evidence that reviewer performance is actively managed, or that it leads to targeted training or regular recertification.</p>		



Report assurance

Objective: To take the output of assurance and;

- report the financial and deliverability status of government's portfolio of high risk projects;
- report lessons learned; and
- report areas where the assurance mechanisms can be improved.

Guiding Principles

- Lessons learnt are captured analysed and shared in a routine and systematic manner across government.
- Assurance has the authority to report directly and independently to the top of government (including Ministers).
- The impact of assurance is assessed as part of the reporting process.
- Project knowledge is captured in a systematic way from both point in time and continuous assurance.
- Information in reports is tailored to the audience - communicate only what that stakeholder needs to see (not one size fits all).

Figure 5
Report assurance

Ideal state		Gap analysis
Required element	Purpose	Statement of current position
Analyse and report assurance mechanism information.	<p>To identify:</p> <ul style="list-style-type: none"> ● themes which highlight common issues and successes in types or stages of projects; ● areas of weakness in the current mechanisms; ● reviewer performance; ● the impact of the mechanism <p>and inform;</p> <ul style="list-style-type: none"> ● decisions on performing, planning and integrating the assurance mechanisms. 	<p>OGC reports the performance of assurance based on the use of individual mechanisms rather than their impact. The performance of assurance is evaluated on a mechanism by mechanism basis using a stakeholder survey.</p> <p>No assessment of whether the assurance mechanisms are operating as an effective integrated system.</p> <p>No standard method to capture and analyse assurance outputs across the portfolio in a systematic and timely manner. The gathering of lessons from assurance (including reviewer performance) is not systematic and does not automatically generate action.</p>
Feedback to project stakeholders.	To communicate findings from assurance applied on specific projects to project stakeholders.	
Produce assurance report.	To present analysis to project stakeholders in an easily accessible form communicating only what they need (not one size fits all).	
Analyse assurance lessons.	To systematically and routinely capture and analyse assurance output and insights (i.e. from point in time and continuous assurance) from individual projects, identify cross cutting trends, draw out lessons learned and identify examples of success/good practice or concern/poor practice.	<p>Knowledge from assurance rests within individuals.</p> <p>Lessons from point in time assurance outputs are captured and analysed in an unstructured manner. The gathering of lessons from assurance is retrospectively performed by OGC.</p>

	Suggested priority actions	Measures
<p>Evidence for judgement</p> <p>There are case by case examples of impact but there is no standard approach to assess and report the impact of assurance on project outcomes.</p> <p>Since the introduction of Gateway in 2001, assurance mechanisms have evolved in response to perceived performance gaps. There are no objectives for the individual mechanisms to use the output or knowledge gained from one mechanism to inform another. Forty-five per cent of stakeholders think that the co-ordination between mechanisms is poor.</p> <p>Information from assurance is not systematically captured and analysed across the portfolio of projects and there is no structured approach to help departments learn from the experiences of others. OGC has allocated little resource to this function.</p>	<p>Implement a method for assessing and reporting the impact of assurance on the portfolio against time cost and quality. Use the impact calculation to form a view of where assurance is providing the best return on investment.</p> <p>Difficulty: Hard Benefit: High Immediacy: Start now, Medium term</p> <p>Implement an approach to continuously assess whether the mechanisms are operating as an effective integrated system (including frequency and definition of the necessary triggers to escalate issues for remedial action).</p> <p>Difficulty: Hard Benefit: Medium Immediacy: Long term</p>	<p>Method in place to assess and report the impact of assurance (number of reports produced). Method for calculating return on investment in place.</p> <p>Approach in place to capture, analyse and report assurance system integration issues (indicator – number of reports produced).</p>
<p>OGC relies on informal contact between its staff and Civil Service reviewers, plus discussions with individual departments to transfer lessons across projects and organisations. There is no formal system to record and share knowledge.</p> <p>Information from assurance is not systematically captured and analysed across the portfolio of projects. Themes for lessons are selected rather than as a result of analysis of the reviews. OGC has allocated little resource to this function.</p> <p>Across government, Centres of Excellence and OGC do not consistently identify themes or issues which are pertinent to particular types of projects or stages in the project lifecycle – something which stakeholders would value.</p>	<p>Implement an approach for capturing and analysing assurance lessons from across government that supports informal mechanisms</p> <p>Difficulty: Easy Benefit: High Immediacy: Medium term</p>	<p>Approach in place to capture and analyse lessons (indicator – percentage of assurance reports analysed).</p>

Continued overleaf →

Figure 5
Report assurance *continued*

Ideal state		Gap analysis
Required element	Purpose	Statement of current position
Populate repository of lessons.	To provide a single source of knowledge for projects and reviewers to easily access lessons produced by all assurance mechanisms.	Information on lessons from assurance is held in multiple places.
Communicate and publish lessons.	To publish lessons, themes and trends to project stakeholders in an easily accessible form communicating only what they need (not one size fits all).	Lessons are issued in individual bulletins which each recipient has to then manage as a repository of knowledge.
Report portfolio status outside of government.	To provide public transparency on the current status of high risk projects (for example performance against cost, schedule and key delivery criteria).	No public reporting on the status of the project portfolio.
Analyse and report portfolio financial performance and deliverability issues.	To undertake analysis of the portfolio and provide visibility of forecast deliverability issues (for example, the cumulative impact (economic or otherwise) on demand for a particular type of resource; significant skills or capability gaps) and financial performance issues.	<p>The status of projects is reported as individual lines within the Major Projects Portfolio (MPP). The MPP is reported in full to the Prime Minister, HM Treasury Ministers and in part to Accounting Officers.</p> <p>No approach to assess and report portfolio deliverability issues or baseline and forecast expenditure. Project expenditure is managed in year.</p>

	Suggested priority actions	Measures
<p>Evidence for judgement</p> <p>There is no easily accessible single source of assurance lessons which project staff can access.</p>	<p>Create a searchable repository of lessons that is accessible to project staff and assurance reviewers across government.</p> <p>Difficulty: Easy Benefit: High Immediacy: Medium term</p>	<p>Product in place to share lessons on a 'pull basis' across government (indicator – number of unique requests for information).</p>
<p>OGC's approach to spreading the lessons from Gateway reviews is informal and ad hoc, consisting of eight bulletins a year based on themes selected by staff rather than a result of analysis of the reviews.</p>		
<p>There is no public reporting of the status of high risk projects such as that undertaken by the United States Government for IT projects. Transparent and open government is a lever available to help deliver better outcomes in projects and strengthen accountability. Departments and OGC currently deal with repeated requests for project status information.</p>	<p>Implement an approach to publicly report project status.</p> <p>Difficulty: Easy Benefit: Medium Immediacy: Medium term</p>	<p>Approach in place to report public status of the portfolio (indicator – number of reports produced, number of requests for project information).</p>
<p>Accounting Officers only have visibility of the rating of projects within their own departments. The information in the MPP is not presented or used effectively enough to monitor and inform the management of major projects as a portfolio commitment.</p> <p>Government does not use assurance information to help inform decisions on managing the portfolio. The MPP report presents project data but does not interpret and convert this to information that can be used to inform decisions across the portfolio. The current format and use of the MPP can be improved to highlight resource and delivery risks across the portfolio and trigger remedial action.</p> <p>The total financial commitment that the major projects portfolio represents is unknown. There is no evidence that financial information is used to forecast the future exposure of the portfolio against the original approved baseline costs.</p>	<p>Implement an approach to routinely track baseline and forecast expenditure for all high risk projects (including frequency of reporting, control limits for triggering escalation and distribution list). Report should include the cumulative variance in actual and forecast expenditure over time.</p> <p>Difficulty: Hard Benefit: High Immediacy: Start now, Medium term</p> <p>Implement an approach for assessing and reporting portfolio deliverability issues (for example, the cumulative impact (economic or otherwise) on demand for a particular type of resource; significant skills or capability gaps) (including frequency of reporting, control limits for triggering escalation and customers).</p> <p>Difficulty: Hard Benefit: High Immediacy: Start now, Medium term</p>	<p>Method in place to track baseline and forecast expenditure across the portfolio (number of reports produced).</p> <p>Approach in place to capture, analyse and report deliverability issues from a portfolio perspective (indicator – number of reports produced).</p>



Control assurance

Objective: To decide how to act on the information received from individual assurance activities or consolidated reports within an agreed governance structure (for example meetings and reporting lines). This could include decisions to:

- escalate findings;
- trigger other interventions;
- adapt the current plan of assurance or continuously improve the assurance elements;
- continuously improve the assurance system based on an assessment of where it is having the most impact;
- inform resourcing requirements; and
- respond to trends across the portfolio of projects.

Guiding Principles

- Assurance should be linked to the initial approval of projects and decisions on ongoing funding.
- The agreed governance structure must be embedded in departmental policy to enable a consistent approach across government.
- Clear pre-agreed escalation routes should be followed when issues are highlighted; assurance must report directly and independently to those responsible for decision making either within departments or at the centre of government.
- If assurance highlights a project which is viewed as currently undeliverable this needs to force a clear and accountable business decision to continue, or otherwise, from those responsible.
- Trends in reviewer performance are tracked to inform rewards, sanctions or further training requirements.
- There must be a clear separation between assurance and interventions; assurance teams are not necessarily responsible for performing remedial action but their mandate to recommend intervention and intervene in projects should be clear.
- There are clear control limits to trigger escalation to those accountable for project outcomes and to trigger other interventions.

Figure 6
Control assurance

Ideal state		Gap analysis
Required element	Purpose	Statement of current position
Agree the mandate to perform assurance.	To create, publish and maintain an agreed assurance mandate or charter (including accountabilities and objectives) for high risk projects.	OGC has a mandate to provide assurance to high risk projects but there is variability in how departments engage with assurance.
		OGC staff rely on their relationships with departments to influence decisions.
Use reports on the status of recommendations (open/closed) to trigger escalation or further intervention.	To ensure that where recommendations have not been closed, the need for further action is decided upon.	Red rated projects are not halted.
Clear governance around escalation.	To ensure escalation occurs via the standard process with responsibility for closing the issue clearly understood.	Escalation routes are in place but do not reflect the current assurance offering.

	Suggested priority actions	Measures
<p>Evidence for judgement</p> <p>OGC's mandate to perform assurance is clearly stated by HM Treasury. However as responsibility for delivering projects lies with departments, and accountability for resources lies with the departmental Accounting Officer, OGC does not enforce this mandate.</p> <p>In practice, departments can choose whether to follow guidance on assurance leading to variability across government.</p> <p>There is evidence of OGC staff being invited into projects. Individual members of OGC's team are highly regarded in the project delivery community.</p>	<p>Agree and issue a mandate for assurance of high risk projects including accountabilities and objectives for OGC, HM Treasury, Cabinet Office and departments. This should include governance arrangements around escalation and intervention.</p> <p>Difficulty: Hard Benefit: High Immediacy: Medium term</p>	<p>Mandate agreed, issued and built into departmental governance.</p> <p>Objectives and accountabilities agreed and built into departmental governance.</p>
<p>The decision to halt red rated projects belongs to departments, and ultimately with the Accounting Officer. Our investigation highlighted no examples of red rated projects being stopped as a result of a Gateway review.</p> <p>Formal tracking of actions against recommendations stays within the project team. Some departments have started to involve internal audit or centres of excellence to perform this role but this varies across government.</p>		
<p>OGC's CEO writes to Accounting Officers and PAC when projects are given a red Gateway rating. The introduction of Assurance of Action Plans means the timing of an escalation decision requires revisiting.</p>	<p>Revisit and agree new escalation routes in line with system re-design.</p> <p>Difficulty: Easy Benefit: Medium Immediacy: Short term (post design)</p>	<p>Escalation routes reviewed and new arrangements agreed, documented and in place as part of departmental governance.</p>

Continued overleaf →

Figure 6

Control assurance *continued*

Ideal state		Gap analysis
Required element	Purpose	Statement of current position
Set cost, deliverability and risk control limits for the overall portfolio.	To trigger a response at the portfolio level based on time, cost, quality and risk control limits.	Government does not use assurance information to help inform the management of the portfolio of high risk projects. There is a limited understanding of the total financial commitment that the MPP represents.
Manage assurance stakeholders.	To align end-users and providers through regular engagement between HM Treasury, Cabinet Office, OGC and departments.	There is inadequate engagement between OGC, HM Treasury, Cabinet Office, NAO and departments to manage and integrate the assurance of high risk projects.

	Suggested priority actions	Measures
<p>Evidence for judgement</p> <p>There is no structure in place to manage the portfolio:</p> <ul style="list-style-type: none"> ● Investment decisions are made on a department by department basis. ● Control variance limits are not in place across the portfolio. ● Real time decisions are made on a project by project, or department by department basis. ● HM Treasury has no formal role in monitoring the financial risk of committed expenditure. ● The system report (MPP) is informed by self assessment and contains unreliable financial information. ● The Commercial Delivery Board does not make portfolio level decisions. ● There are no currently no standards or triggers in place to escalate findings to portfolio level. <p>Analysis of MPP data indicates that project costs are treated inconsistently. Some projects only include the cost to set up and prepare for the contracting phase prior to HM Treasury approval. Others include the best available estimated life-time cost to deliver the entire project. The result is that projects with a future cost of billions can be reported as millions. There are also instances of double counting of costs across different projects, and where a range is present, projects differ over whether to use the upper or lower estimated total cost.</p>	<p>Identify appropriate portfolio decision makers, agree escalation tolerance levels, approach and output format for portfolio affordability and deliverability issues.</p> <p>Difficulty: Hard Benefit: High Immediacy: Start now, Long term</p> <p>Use existing financial information contained within departments and HM Treasury to more accurately understand the total financial commitment that the MPP represents.</p> <p>Difficulty: Medium Benefit: High Immediacy: Start now, Medium term</p>	<p>Approach in place to make portfolio level decisions regarding affordability and deliverability based on clear roles and responsibilities, escalation routes and control limits for the portfolio.</p> <p>Improved use of existing information on government's most high risk projects – clear understanding of where the portfolio is against agreed control limits.</p>
<p>Current assurance activities serving different stakeholders can overlap and do not generally build on each other. This can lead to overburden on project teams. A small number of departments have begun to align internal assurance activity with the requirements of the centre but this is not common.</p>		

Continued overleaf →

Figure 6
Control assurance *continued*

Ideal state		Gap analysis
Required element	Purpose	Statement of current position
Develop and maintain reviewer capability based on forecast demand.	To use information provided by portfolio reports and assurance planning information to decide how to meet demand for reviewers within budget constraints. Current reviewer performance informs the requirements for further training, expansion of the pool and rewards or sanctions.	<p>Reviewer performance is reported on upon completion of a review.</p> <p>There is no formal system in place to recognise and reward reviewer performance.</p> <p>There is no evidence of systematic refresher training for reviewers.</p>
Decide if standards for planning and performing assurance are correct and adhered to and inform the continuous improvement of assurance activity.	To ensure current assurance framework is effective based on the impact on project performance and stakeholder feedback. This will prioritise any areas for improvement.	<p>There is no assessment on the impact of assurance on project performance.</p> <p>Decisions on how to develop assurance is primarily based on stakeholder feedback.</p>

Source: National Audit Office

	Suggested priority actions	Measures
<p>Evidence for judgement</p> <p>Gateway requires a report on each reviewer to be completed but there is no evidence that this feeds into any performance appraisal (which reviewers would value), informs training requirements or future invitations to take part in reviews.</p> <p>The system has a limited ability to recognise and reward good performance. Resourcing reviews is based on civil servants volunteering and hiring consultants. There are only a small number of High Risk review team leaders.</p>	<p>“Professionalise” assurance experts. Implement an approach to identify civil servants suitable to act as reviewers and reward reviewer performance as part of annual appraisals.</p> <p>Difficulty: Easy Benefit: Medium Immediacy: Long term</p> <p>Implement a systematic programme to develop and maintain reviewer knowledge. Use reviewer performance to direct training or cancel status as a reviewer.</p> <p>Difficulty: Easy Benefit: Medium Immediacy: Long term</p>	<p>Performance framework in place to reward civil servants for acting as reviewers.</p> <p>Improved take up of civil service reviewers, particularly number of high risk review team leaders in place.</p>
<p>OGC perform an annual stakeholder survey of SROs to assess the value they place on the different assurance processes. The overall impact of the system is not judged in a quantitative manner and the full cost to government is not known. This makes return on investment calculations problematic.</p>	<p>Develop, agree and implement an approach to manage, integrate and continuously improve assurance activity for high risk projects.</p> <p>Difficulty: Hard Benefit: High Immediacy: Long term</p>	<p>Evidence of consideration of feedback and controlled updates and roll out of amendments to assurance activity.</p>

