Inland Revenue
Te Tari Taake

Business Transformation

Inland Revenue

Business Transformation Programme

Assurance Management Plan

Senior Responsible Owner:

Prepared by:
Date: 02/10/2020 v2.25 DRAFT

About this Document

The Business Transformation (BT) Programme Assurance Plan has been created to provide details of the assurance activities required for the Programme. It includes information on key roles relating to the management of assurance activities, and how these will be monitored, managed and controlled.

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2.00	18/03/2015	Final released to SRO for approval.	
2.01	19/08/2015	Updates required for Detailed Design.	
2.02	27/08/2015	Aligned to Charter/PEP updates, included assurance budget, added controls assurance map and assurance map.	
2.03	03/09/2015	Incorporated feedback from Programme Director and Manager Internal Audit, Internal Assurance and Advice. Created Red Version including programme costs and benefits.	
2.04	07/09/2015	Minor modifications prior to distribution. Released by email to	
2.04	12/10/2015	Removed reference to Executive Working Committee (EWC) – replaced with BT PGA.	
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2.04	13/10/2015	Released as final.	
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2.09	24/02/2017	Incorporated feedback from	
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2.10	23/03/2017	Noted by the PGB	
2.11	13/04/2018	Updates for Release 3	
2.11	26/04/2018	Updated headers and footers in line with BT template, added D-number and updated Document signoff (RACI) table. Created deliverable document set on SharePoint D3039.	
2.12	16/05/2018	Review feedback from	
2.12	18/06/2018	Incorporated feedback from Central Agencies (Corporate Centre), and updated to include other known upcoming assurance activities (P3M3, Release 2 PIR)	
2.12	23/07/2018	Updated to reflect the Programme's risk profile as reported to the July 2018 PGC meeting, and proposed scopes for	

No	Date	Change Description	Contact
		mid-Release 3 external assurance reviews (IQA8/TQA7, Gateway Targeted Investment Review).	
2.12	17/08/2018	Review feedback from XX included	
2.12	22/08/2018	Submitted for PMO QA	
2.13	23/08/2018	PMO QA Review complete	
2.14	28/08/2018	Review feedback from XX included	
2.15	07/09/2018	Approval received from XX. Deliverable to be noted at PGC on 20 September 2018.	
2.16	20/09/2018	Formally noted at PGC, deliverable marked as "Final"	
2.17	10/04/2019	Updates from XX, for Release 4	
2.18	15/04/2019	Circulated for feedback and endorsement	
2.19	12/07/2019	Updates from XX, to include review feedback from Corporate Risk & Assurance, Treasury & GCDO	
2.19	07/08/2019	Updates to Detailed Assurance Plan and Budget sections, post feedback from Corporate Risk & Assurance and ESS	
2.20	14/08/2019	PMO QA complete	
2.21	15/08/2019	Deliverable submitted for formal endorsement and approval. To be presented for noting at PGC on 22 August	
2.22	23/08/2019	Deliverable approved by Responsible and Accountable Persons and noted by PGC on 22 August. Deliverable is now "Final"	
2.23	20/08/2020	Updates for Stage 4	
2.24	01/09/2020	Review feedback from XX included	
2.25	17/09/2020	Review feedback from Corporate Risk and Assurance, Treasury and GCDO included.	

Key Contacts

Name	Title	Contact Details
	Senior Project Advisor Risk	
	PMO Lead	
	Transition and Business Integration Programme Manager	
	Deputy Commissioner Transformation	
	Manager Internal Audit, Internal Assurance and Advice.	

Document Signoff (RACI)

The Assurance Management Plan reflects the current activities of the BT Programme.

Stakeholders who endorse/approve the BT Programme Assurance Management Plan:

Formal Review Area	Name	Signature/ confirmation	Date
PMO Lead *Endorse*			17 September 2020
Transition and Business Integration Programme Manager *Endorse*			17 September 2020
Responsible person Deputy Commissioner Transformation *Endorse*			02 October 2020
Corporate Risk & Assurance (CR&A) *Endorse*			21 September 2020
Portfolio Governance Committee (PGC) *Note*			
Accountable Person Senior Responsible Owner *Approve*			

Contents

Part 1 – Programme Context

1. Key Objectives and Outcomes

Transformation will enable Inland Revenue to deliver on government expectations and priorities, and meet New Zealanders' expectations of a modern revenue system.

Transformation will:

- Provide confidence in the continued collection of tax revenue and distribution of entitlements;
- Improve government's ability to make policy changes faster and more cost-effectively;
- Grow voluntary compliance by making it easier for people to get it right; and
- Create an information asset to deliver improved outcomes for New Zealand.

At the end of transformation, Inland Revenue will be more agile, effective and efficient, enable customers to self-manage with speed and certainty, enable government to make timely policy changes, and work with other agencies to optimise interaction across government.

1.1 Business Transformation Programme Overview

The Programme is a multi-year, multi-stage initiative as illustrated in the programme roadmap below, noted by Cabinet that will deliver outcomes over four stages, as described below. The roadmap illustrates the expected delivery sequencing of the programme.
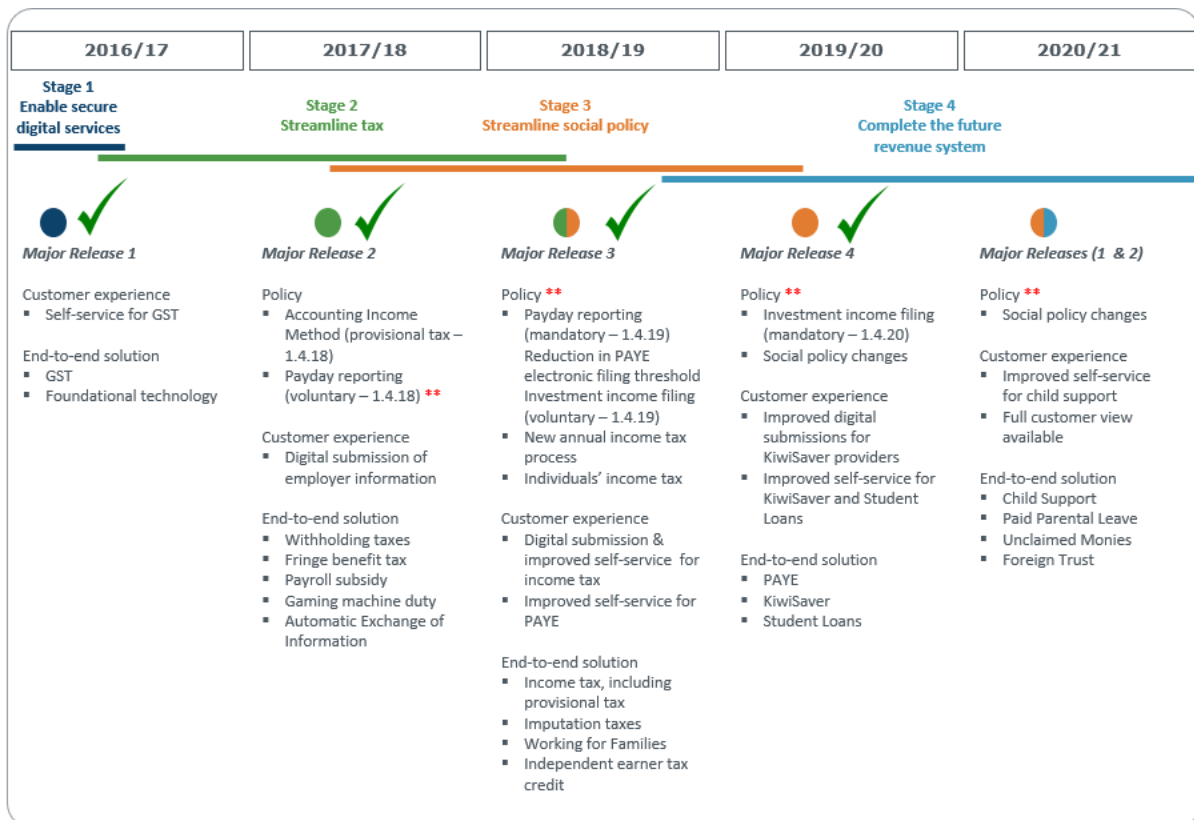
** Subject to legislation being enacted and further discussion with Ministers regarding priorities

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1.2 Programme Costs and Benefits

1.2.1 Costs and Benefits

The table below shows the estimated whole of life cost and expected monetary benefits (adjusted for inflation)	NZD $
Estimated Whole-of-life Cost (WOLC)	
Expected Monetary Benefits	
WOLC Duration	To 2023-2024

1.2.2 Benefits committed to government

The Detailed Business Case (November 2015) outlines financial and non-financial benefits across five benefit areas. These benefit areas are mapped to the programme's investment objectives.

Benefit Area	Description
Easier for customers	Customers will find it easier to meet their obligations and receive their entitlements.
Agility to implement policy	The time and costs for IR to implement (policy) changes will be markedly reduced.
Revenue system resilience	The revenue system will be simpler and more resilient, and recover from any failure quickly.
Additional Crown revenue and efficiency savings	Improved customer compliance increases assessed Crown revenue and IR will be more efficient and smaller than today.
Compliance effort savings	The compliance effort for businesses will reduce.

More detail on the programme's costs and benefits are fully documented in the November 2015 Programme Update and Detailed Business Case. This is published on Inland Revenue's website.

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1.3   Risk Rating

Risk Rating from Risk Profile Assessment (RPA)	High

Overall the programme is considered to be inherently high risk. Accordingly, considerable emphasis has been placed on developing the capabilities required to manage and mitigate risks and issues. The programme's management of risk was recognised as "an exemplar" in the last six Gateway reviews (last one completed March 2020).

Refer to Section 1.5 below, for the current Programme risks that are reported to the Portfolio Governance Committee

1.4   Key Risks as per the Programme Business Case

The Programme has been recognised as a high-risk initiative and a number of key risks have been identified, as per the Programme Business Case (March 2013). These key risks can be categorised in three broad areas, as shown in the table below – scope, delivery and downstream impacts, with how the Programme is currently mitigating these

Scope – Is Inland Revenue doing the right things?	
Risks	Mitigations
• Transformational planning is not fully mature, so the preferred way forward may not deliver the benefits anticipated or may cost more. • The external environment, including government and customer requirements/expectations and technology developments, may change over the life of the programme.	• Inland Revenue has adopted strong programme governance and management that includes internal and external stakeholders. • Inland Revenue's benefits management framework provides clear accountabilities and owners for realisation of benefits. • Programme plans will be designed around giving Inland Revenue and government flexibility to respond to changes • Inland Revenue has a strong focus on stakeholder engagement to ensure that stakeholders' needs are well understood.

Delivery - Can Inland Revenue deliver the programme?	
Risks	Mitigations
• Inland Revenue cannot manage the programme and business as usual. • Inland Revenue's senior management is distracted by competing priorities and pressures.	• Inland Revenue has adopted strong organisational and programme governance and management to ensure that organisational priorities are clear and any trade-offs are discussed and agreed with the Government.
• Inland Revenue cannot source and manage the services and expertise that we require to deliver the programme.	• Resources with proven experience in procuring and managing large-scale vendor contracts have been acquired. Retention strategies have been developed for critical resources across the transformation journey. • Inland Revenue has a strong focus on stakeholder engagement to ensure that stakeholders' needs are well understood.

• High dependence on third parties, including other government agencies and intermediaries, to support the changes proposed. • The programme becomes disconnected from Inland Revenue service delivery functions and revenue system participants, and the transition to the new operating model is slow and complex.	• Inland Revenue will extensively engage with other government agencies, revenue system participants and within Inland Revenue to ensure the proposed change is fit for purpose and all parties are prepared for change.

Downstream impacts - Are there other implications for government?	
Risks	Mitigations
• The potential impact of Inland Revenue's transformation on other agencies has not been assessed.	• The Commissioner will continue to work closely with the chief executives of other agencies to identify where changes may be required and to ensure that any impacts are carefully planned for.
• There may be intervals in which Government's ability to make significant policy changes is constrained because of the need to instigate a change freeze while migrating to the new platform.	• Inland Revenue will continue to work closely with Ministers to ensure that any potential constraints or trade-offs are identified and discussed early.

1.5 Programme Risks

As at 16 September 2020, there are currently 56 programme risks, of which 14 are reported to the Portfolio Governance Committee as follows:

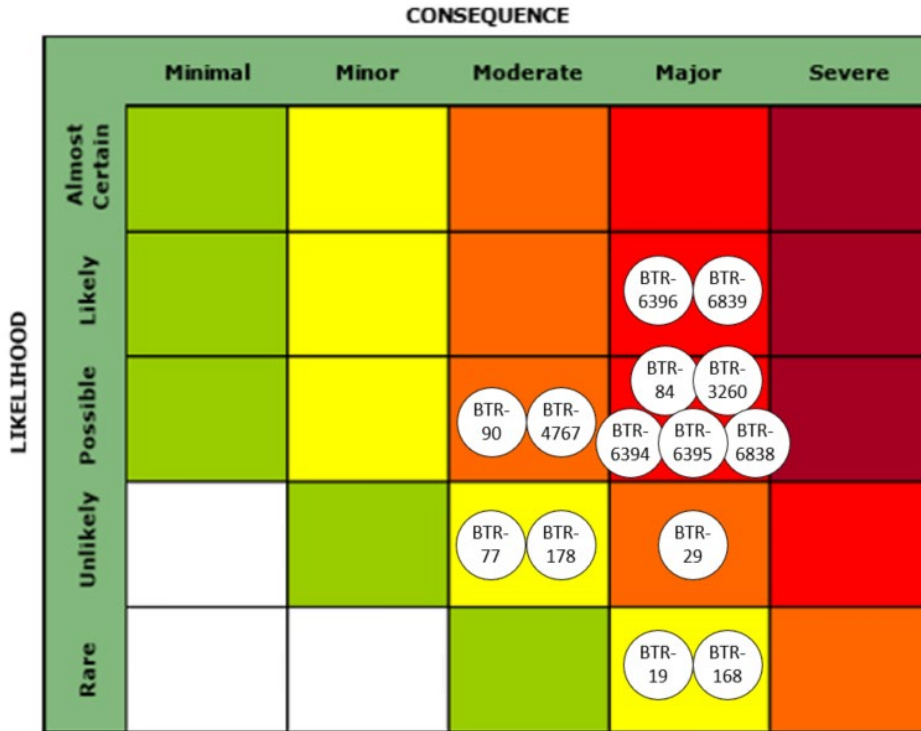| Risk Ref	Type of Risk	Risk
BTR-19**	Stakeholders	There is a risk that Government loses confidence in IR's ability to deliver the Business Transformation Programme.
BTR-29**	External Environment	There is a risk that external decision-making takes longer than planned and timescales are extended.
BTR-77**	Business Process	There is a risk that the Business Transformation Programme becomes a technology replacement rather than a true business transformation.
BTR-84**	Information management	There is a risk that the benefits to the Crown, customers and IR that were committed to Cabinet in the 2015 programme business case are not realised and/or are not realised within required timeframes.
BTR-90**	External Environment	There is a risk that the scope, timing and priorities of the Business Transformation Programme may change due to external factors.
BTR-168**	Financial	There is a risk that the contingency agreed by Cabinet as part of the business case funding approval is applied to fund other competing priorities/pressures, creating a risk of insufficient funding to complete delivery of BT.
BTR-178**	Stakeholders	There is a risk of misalignment between the programme's agreed scope, roadmap and delivery timeframes, and expectations on the programme to deliver all-of-government (AoG) capabilities.
BTR-3260^	Information, communication, technology	Delay in completing cutover of products to START and any unforeseen residual activity/reliance on FIRST after 1 July 2022 will result in operating on an unsupported Mainframe ecosystem
BTR-4767^	Stakeholders	In the event of a Major Incident (P1 & P2), if clear processes and responsibilities are not known or effective, and/or the correct skills are not available, then time taken to successfully resolve the incident will be prolonged.
BTR-6394^	Information, communication, technology	Delay in completing the decommission of [*Information redacted*] and any unforeseen residual activity/reliance on [*Information redacted*] after 1 July 2022 may result in inability of IR to exit the [*Information redacted*] Data Centre resulting in potential cost and contractual impact
BTR-6395^	Information, communication, technology	Delay in completing decommission of EDW and any unforeseen residual activity/reliance on EDW after 1 July 2022 will result in inability of IR to exit the [*Information redacted*] Data Centre resulting in potential cost and contractual issues
BTR-6396^	Information, communication, technology	Delay in completing decommission of FIRST satellite functions and any unforeseen residual activity/reliance on FIRST after 1 July 2022, will result operating on an unsupported Mainframe and cause IR to potentially delay the exit of [*Information redacted*] Data Centre
BTR-6838^	Information, communication, technology	Delay in completing the decommission of E-File and any unforeseen residual activity/reliance on E-File after 1 July 2022, may cause IR to delay the exit of [*Information redacted*] Data Centre
BTR-6839^	Information, communication, technology	Delay in completing the decommission of Kiwisaver B2B (OFM) and any unforeseen residual activity/reliance on OFM after 1 July 2022, may cause IR to delay the exit of [*Information redacted*] Data Centre

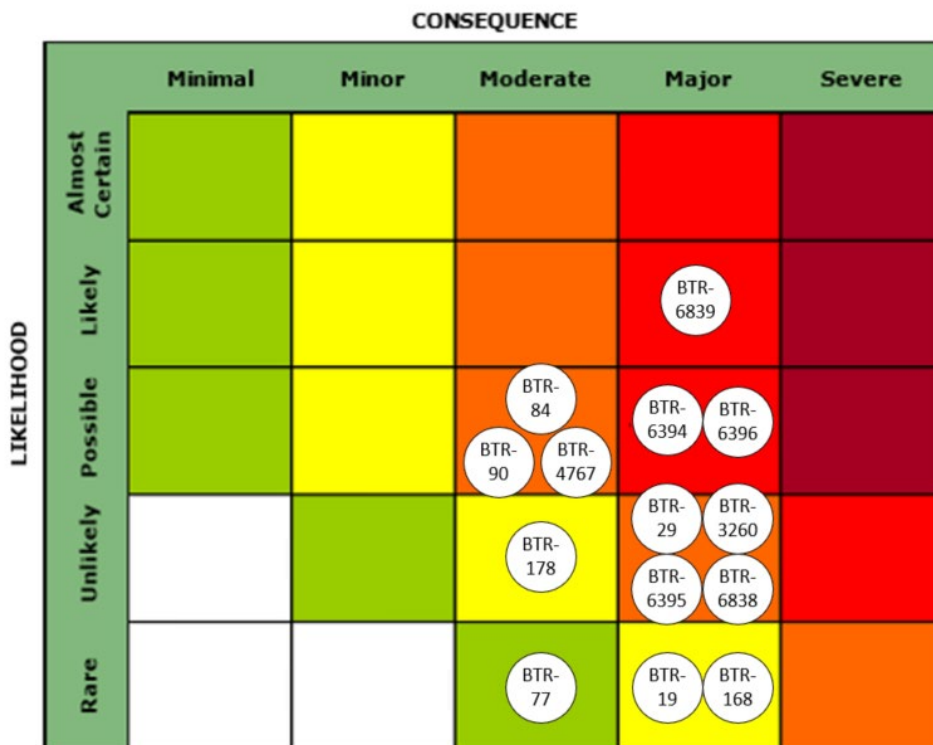Note:

** = Programme risks that are non Stage specific.

^ = Programme risk that impacts Stage 4.

The diagrams below map the likelihood and the consequences of these risks occurring.

The risk profile of these risks based on the respective current risk rating is as follows:

CONSEQUENCE

		Minimal	Minor	Moderate	Major	Severe
LIKELIHOOD	Almost Certain					
	Likely				BTR-6396, BTR-6839	
	Possible			BTR-90, BTR-4767	BTR-84, BTR-3260, BTR-6394, BTR-6395, BTR-6838	
	Unlikely			BTR-77, BTR-178	BTR-29	
	Rare				BTR-19, BTR-168	

The risk profile of these risks is based on the respective target risk is as follows:

CONSEQUENCE

		Minimal	Minor	Moderate	Major	Severe
LIKELIHOOD	Almost Certain					
	Likely				BTR-6839	
	Possible			BTR-84, BTR-90, BTR-4767	BTR-6394, BTR-6396	
	Unlikely			BTR-178	BTR-29, BTR-3260, BTR-6395, BTR-6838	
	Rare			BTR-77	BTR-19, BTR-168	

Part 2 – Assurance Management Plan Overview

2.1 Assurance Approach

The key focus of the assurance approach is to ensure that all governance and management aspects of the programme are working appropriately, and that the programme stays on target to achieve its objectives.

The objective of the Assurance Management Plan is to ensure the effective coordination of all assurance activities across the Programme.

The primary objectives of assurance within the Programme are to:

- Increase confidence that the agreed scope and deliverables will be delivered and are appropriate considering the business outcomes expected and the size and scale of the programme

- Provide assurance to the CIR/SRO and key stakeholders that the Programme is producing quality outcomes, including delivery within schedule and budget

- Provide an independent assessment of the effectiveness of the programme management functions, within the context of the required activities and outcomes detailed in the programme business case

- Provide an independent assessment of the status of deliverables and processes at critical stages of the programme

- Ensure that any risks and issues identified within the programme are managed in a timely manner with the right level of focus

- Identify improvement opportunities, which may further increase the likelihood of programme success

- Leverage past review results to ensure that common pitfalls can be avoided where necessary; and

- Ensure adherence to ICT and Government procurement guidelines and rules.

2.2 Lessons Learned and Post Implementation Reviews

The programme undertakes key lessons learned during and at the end of each release/stage, to capture proposed actions to address the learnings, to improve Programme performance for the remaining releases/stages. Lessons identified are assigned action owners and are incorporated into planning for the subsequent releases/stages. The programme also incorporates any key lessons learned from other programmes and projects from within Inland Revenue and other government agencies.

The programme utilises independent quality assurance activities to gain additional insights and to identify any opportunities for improvement. Any recommendations identified from these reviews are assigned owners to action and are followed up by the Programme. These responses and updates are also provided to Internal Assurance and Advice's as part of their quarterly process to follow up, monitor and report completion of these actions. The Programme is committed to sharing its key lessons learned with its external stakeholders.

A Post-Implementation Review is conducted after completing a major release/stage. Its purpose is to evaluate whether the release/stage objectives were met, to determine how effectively the release/stage was run, to learn lessons for the future, and to ensure that the organisation gets the greatest possible benefit from the release/stage.

2.3 Key Assurance Activities

The Programme will require a variety of assurance services through all releases/stages of the Programme, with key assurance reports and advice aligning with milestones as outlined in current planning documentation.

The table below summarises the key assurance activities that will be performed across the Programme to provide assurance to our key internal and external stakeholders that the programme is set up to succeed and achieve its outcomes.

Internal Assurance

Assurance Activity	Purpose	Audience	Performed By
Monthly Programme Risk Reviews / Reporting	Review and update programme risks with all significant risks to be reported to the Portfolio Governance Committee (monthly), and the Risk and Assurance Committee (quarterly). Programme risks are also provided to Corporate Risk & Assurance monthly to support their enterprise view of risks	• Portfolio Governance Committee • Deputy Commissioner Transformation • Programme Risk Meeting Members • Risk and Assurance Committee • Internal Assurance & Advice	• Programme Management Office
End of Release/Stage Lessons Learned	Identify lessons learned with the Programme Leadership Team and workstreams to incorporate into programme management practices.	• Senior Responsible Officer • Portfolio Governance Committee • Deputy Commissioner Transformation	• Programme Leadership Team • Programme Management Office • Release/ Stage Delivery Support Lead
Portfolio Governance Committee meetings / status reports	Review programme status and provide direction.	• Portfolio Governance Committee	• Programme Management Office
Controls Assurance	An assessment of processes to ensure that controls have been effectively designed to mitigate operational risks prior to processes being implemented.	• Senior Responsible Officer • Portfolio Governance Committee	• Internal Assurance & Advice

Assurance Activity	Purpose	Audience	Performed By
		• Deputy Commissioner Transformation	
Partner Quality Assurance Reviews	Quality assurance reviews as conducted by our partner vendors to verify that their work is processing in alignment with IR's expectations and that risks are identified and managed. The BT PMO will follow up any findings identified from these reviews, with the relevant recommendation owner.	• Senior Responsible Officer • Deputy Commissioner Transformation	

External Assurance

External independent assurance will continue to be a key mechanism for providing Ministers with confidence in the programme, and providing the Central Agencies with the information it requires to fulfil its monitoring responsibilities.

The programme will continue to make available to Joint Ministers the opportunity to meet with independent assurance providers. External assurance reports will be provided to Ministers and the Central Agencies, together with Inland Revenue's management responses to any recommendations. In addition, Inland Revenue will continue to offer to provide a full debrief for Ministers on the outcome of each assurance review.

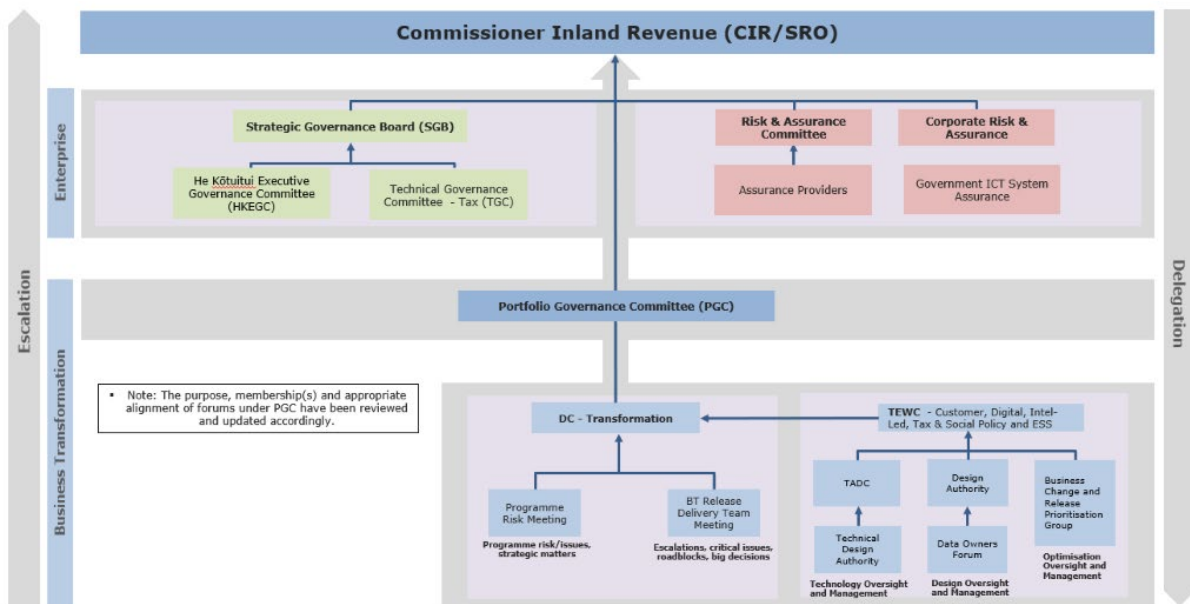| Assurance Activity	Purpose	Audience	Performed By
Independent Quality Assurance (IQA)	Assurance reviews conducted at key decision points determined by the progress of the Programme or as requested by the Commissioner, SRO and/or PGC, including the following: • time/quality/cost reviews across the programme, and/or • reviews of programme deliverables and key documentation.	• Senior Responsible Officer / Commissioner • Portfolio Governance Committee • Deputy Commissioner Transformation • Minister of Revenue • Minister of Finance • Risk and Assurance Committee • Internal Assurance & Advice • Central Agencies	• External assurance provider
Technical Quality Assurance (TQA)	Assurance reviews on technical components of the Programme including: • the quality of the technical requirements content, and/or • the process and methodology used in the development of the technical requirements. • the adequacy of testing and implementation readiness.	• Senior Responsible Officer / Commissioner • Deputy Commissioner Transformation • Portfolio Governance Committee • Minister of Revenue • Minister of Finance • Risk and Assurance Committee • Internal Assurance & Advice • Central Agencies	• External assurance provider

Assurance Activity	Purpose	Audience	Performed By
Strategic Assurance, as required (e.g. Office of Auditor General Reviews)	Assurance reviews with respect to complex organisational change and large-scale programme management, taking a holistic view to ensure that the Programme is aligning with and contributing to IR's long-term strategic goals.	• Senior Responsible Officer • Deputy Commissioner Transformation • Portfolio Governance Committee	• Various
Probity (as required)	Probity reviews are performed as required or as requested by the SRO and/or Portfolio Governance Committee	• Senior Responsible Officer • Portfolio Governance Committee • Deputy Commissioner Transformation • Head of Commercial and Procurement • Internal Assurance & Advice	
Gateway	A multi-gate project and programme assurance regime designed to provide confidential, independent, high-level, action-oriented recommendations to project sponsors at key project milestones, focusing on the issues that are important to the continuing success of the project.	• Senior Responsible Officer	• Gateway Review Team
External Audit	Audit procedures performed for each release/stage of the Programme, to support the annual external audit.	• Senior Responsible Officer • Chief Financial Officer • Deputy Commissioner Transformation • Risk and Assurance Committee	• Audit NZ

Assurance Activity	Purpose	Audience	Performed By
Post Implementation Review	A Post-Implementation Review is conducted after completing a major release/stage. Its purpose is to evaluate whether the release/stage objectives were met, to determine how effectively the release/stage was run, to learn lessons for the future, and to ensure that the organisation gets the greatest possible benefit from the release/stage.	• Senior Responsible Officer / Commissioner • Deputy Commissioner Transformation • Portfolio Governance Committee	• External assurance provider

2.4 Assurance Roles and Responsibilities

2.4.1 Governance and Leadership Structure

The following diagram shows the Business Transformation Programme's governance and leadership structure 2020-2022.

2.4.2 Roles and Responsibilities

Role	Responsibilities
Commissioner (CIR) / Senior Responsible Owner (SRO)	• Accountable to Minister of Revenue for the delivery of the Programme. • Review results of assurance reviews and provide commentary/feedback on draft management responses. • Receive IQA reports directly and approve the finalisation of management responses. • Ensure governance groups appropriately govern the Programme. • Participate in reviews (as required). • Receive Gateway reviews directly (as SRO). • Determine when/if assurance is required outside of mandatory activities (as SRO). • Will be consulted and/or engaged when an assurance review is requested or rejected (as SRO). • Request or recommend specific reviews from time to time, to obtain further assurance as required.
Portfolio Governance Committee (PGC)	• Reviews and signs off on TOR for each internal and external review • Request any reviews in addition to the current assurance plan, to gain further assurance as required. • Participate in reviews (as required). • Review results of assurance reviews and provide commentary/feedback on draft management responses. • Note finalised management responses.
Deputy Commissioner Transformation	• Ensure there is an assurance plan in place. • Accountable for the assurance plan and adherence to it, including the implementation of recommended actions. • Review results of assurance reviews and provide commentary/feedback on draft management responses. • Approve finalised management responses. • Request or recommend specific reviews from time to time, to obtain further assurance as required.
Programme Management Office (PMO)	• Maintain oversight of the plan and ensuring appropriate actions are being taken at the correct times and key recommendations are being implemented within the Programme. • Facilitate and manage the overall assurance processes i.e., arranging pre-review sessions, scheduling interviews and gathering the required documentation on behalf of the Programme. • Coordinate the management responses to any recommendations raised in any of the IQA and other quality assurance reviews. • Coordinate the distribution of draft reports and management responses to appropriate stakeholders and governance bodies. • Develop and maintain the Assurance Management Plan and schedule.

Role	Responsibilities
	• Facilitate the communication of recommended action plans to Workstream Leads, PLT, SRO and PGC (as required). • Ensure recommended actions are included in regular Programme reporting and scheduling activities. • Manage communications regarding Programme assurance arrangements and activities to Central Agencies and own any resulting actions.
Programme Leadership Team (PLT)	• Participate in reviews (as required). • Review reports and reviews and provide commentary/feedback on draft management responses. • Provide information to inform Programme reporting and scheduling in relation to assurance activities. • Identify aspects of the Programme (with the assistance of Workstream Leads) that pose considerable risk and require assurance reviews.
Workstream Leads (WSL)	• Provide information to assist reviews and participate in reviews (as required). • Provide information to inform Programme reporting and scheduling in relation to assurance activities. • Communicate assurance outcomes and recommendations with the workstream team(s). • Implement appropriate recommendations resulting from assurance reviews.
Commercial Manager/Sourcing Workstream Lead	• All probity protocols will continue to align with the BT Probity Plan, and document the principles and procedures that apply to all procurements undertaken in support of the Programme. • Risk and mitigation strategies will follow the BT Risk Management guidelines, which aligns to Inland Revenue's Enterprise Risk Management Framework. • Specific Probity advice will be provided by [*Information redacted*] Lawyers. • No specific Probity Audits will be commissioned, unless the risk profile changes, the Probity advisor or Corporate Risk and Assurance recommend an audit is required. This will be subject to PGC approval
[*Information redacted*] Lawyers	• As above - specific Probity advice will be provided by [*Information redacted*] Lawyers
Risk & Assurance Committee (RAC)	• Provides CIR/SRO with independent oversight that risks and issues are identified and are appropriately managed. • Provides SRO with an independent view of the adequacy of assurance activity coverage • Note assurance reviews and the recommended actions
Corporate Risk & Assurance (CR&A)	• Provide advice to the Programme as necessary. • Contractual owner for all IQA assurance providers.

Role	Responsibilities
	• Plays a key role in planning assurance activities with third party assurance providers and internal assurance activity • Provide support to the Programme in relation to assurance reviews. • Work with the PMO to manage the independent assurance engagements. • Review reports and reviews and provide commentary/feedback on draft management responses. • Follow-up on the progress of the implementation of recommendations and report the status to the Risk and Assurance Committee • Maintain the relationship with GCDO Assurance
Portfolio Office	• Provides aggregated programme and project reporting to PGC and PIC, including providing a monthly aggregate snapshot of IR's effectiveness in managing project elements including scope, benefit realisation, risk and issues, financials, dependencies and resources
Central Agencies	• Review the Programme's Assurance plan to ensure that the plan is fit for purpose • Provide input to IQA reviews • Review all TORs and finalised reports for IQA reviews • Monitor and provide independent advice to Ministers on progress

2.4.3 Review and Approval Points

Draft reports are received from external assurance providers in conjunction with CR&A (apart from Gateway reviews which are received directly by the SRO).

All management responses are drafted and then submitted to the Deputy Commissioner Transformation and SRO for review and approval, and PGC for noting, before being submitted to the Risk and Assurance Committee to inform. The SRO will have the final approval over the review and approve the release/stage to the Central Agencies and Ministers.[1].

All terms of reference and final reports related to IQA, TQA and Strategic Assurance activities within the Programme must be shared with and endorsed by the GCDO's office within 10 working days of being endorsed for release/stage by the SRO.

The scope of an IQA, TQA review is generally extensive and includes coverage of a wide range of areas across the Programme. To demonstrate this, the TOR will link individual scope items to the substantive workstreams that will be reviewed. In addition, all final IQA reports must be provided to the Commissioner and Central Agencies as per the Cabinet Minute (CO 15(5)). The Risk and Assurance Committee also receive the TOR and final reports for each IQA review.

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[1] Note: Exceptionally, IMAP may wish to see early drafts of assurance reports to fulfil their monitoring role. This will require the approval of the Deputy Commissioner Transformation.

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Part 3 - Detailed Assurance Plan

3.1 Critical Programme Milestones (Stage 4)

The table below focuses on currently known key Stage 4 milestones with supporting planned assurance related activities. The Programme will work in conjunction with our independent quality assurance provider and CR&A to plan assurance-related activities. This planning will remain flexible due to the nature of a Programme of this size and scale.

Milestone[2]	Indicative due date	Assurance activity/purpose	Assurance Provider	Status
Gateway Review (Post Stage 4 Replan)	Quarter 2 2020/21	Gateway "0" Review Strategic Assessment Note: Non-Release/Stage specific review, to an agreed term of reference	Treasury	In progress.
STAX Post Implementation Review	Quarter 2 2020/21	Post implementation review of both the STAX rollout and Software as a Service implementation	TBC	Not started.
Digital Design Practices Review	TBC Quarters 1-2 2020/21 (Phase 1 scoping)	"Outside in" review of BT's digital design practices.	TBC [*Information redacted*] (Phase 1 scoping)	In progress.
Stage 4 Controls Assurance	2020/21 and Quarters 1-2 2021/22 (TBC with Internal Assurance and Advice)	Controls Assurance	Internal Assurance and Advice	Not started.
2021 External Audit (For Year Ending 30 June 2021)	Quarter 3-4 2020/21	Testing of Stage 4 systems and processes that support the financial statements	Audit NZ	Not started.
Stage 4 Review (Pre Workstream 1, Release 2 go-live (Child Support, V12); plus review of Workstreams 2 and 5	Quarter 4 2020/21 and Quarter 1 2021/22	IQA12 TQA11		Not started.
Gateway Review (Pre Workstream 1, Release 2 go-live (Child Support, V12)	Quarter 4 2020/21 and Quarter 1 2021/22	Gateway Review Gates 0/4: Strategic Assessment/Readiness for Service	Treasury	Not started.

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[2] The first Stage 4 release products (paid parental leave, unclaimed monies, foreign trusts and duties) are smaller compared with previous releases and considered lower risk to implement. Accordingly, no pre go-live IQA for this release is currently planned. We will however continue to monitor progress and regularly reassess risk.

Milestone[2]	Indicative due date	Assurance activity/purpose	Assurance Provider	Status
Workstream 4 / ESS Release 4.1 pre go-live review for payroll	Quarter 2 2021/22	Pre go-live IQA review of ESS Release 4.1 (Payroll and other)	TBC	Not started.
Post Implementation Review (end of Programme)	Quarter 3 2021/22	Post Implementation Review to an agreed scope with the CIR/SRO	TBC	Not started.

Note: This will be reviewed and updated on a regular basis by the PMO as more information comes to hand and will be included within and tracked via the Programme Master Schedule. Any material changes in the assurance schedule will be communicated to the Central Agencies.

3.2 Ongoing Programme Assurance Activities

Assurance activities will be coordinated as part of the Programme Management Office (PMO) function and will be incorporated into regular programme planning and reporting to the PLT, PGC and PIC as required.

The BT Assurance Management Plan will be endorsed by CR&A and the Deputy Commissioner Transformation. The document will be approved by the Senior Responsible Officer (SRO). Externally the Assurance Management Plan will be circulated to representatives from the GCDO (on behalf of the Central Agencies) for review and comment. The Plan will be monitored by the PMO. The PMO is responsible for initiating and managing all aspects of assurance reviews such as holding pre-review sessions, scheduling interviews, collating relevant documentation etc, in order to minimise the impact on the programme.

Appendix A – Assurance Budget (Stage 4)

The following budget is anticipated for the Programme's assurance activities in 2020-22.

- $XX for Gateway review in Quarter 2 2020/21 ("Strategic Assessment" Review)
- Up to $XX for Controls Assurance in 2020/21 and Quarters 1 and 2 2021/22
- [$TBC] for a STAX Post Implementation Review in Quarter 2 2020/21
- [$TBC] for a review of BT's Digital Design Practices "outside in" review (Note: Phase 1 scoping review to occur in Quarters 1 and 2 2020/21 at $XX)
- $XX for IQA12/TQA11 in Quarter 4 2020/21 and Quarter 1 2021/22 (go-live review for Workstream 1 (Release 2), review for Workstreams 2 and 5)
- $XX for Gateway review in Quarter 4 2020/21 and Quarter 1 2021/22 (Gate 4/0 Readiness for Service / Strategic Assessment - TBC)
- $XX ESS Payroll Review in Quarter 2 2021/22

- $XX for an All of Programme Post Implementation Review in Quarter 3 2021/22

- Costs for [*Information redacted*] QA reviews will be covered in the service provider's SoW
- Costs for the [Information redacted] QA reviews will be covered off in the service provider's SoW

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Appendix B – Quality Assurance Types (Stage 4)

	IQA	TQA	Gateway	OAG Review	Major Project Monitoring	Other Reviews
1	**IQA12 Independent Quality Assurance, Q4 2020/21 and Q1 2021/22** **Detailed Review:** Independent Quality Assurance: • Go-live review for Workstream 1 (Release 2), • Review of Workstream 2 (Technology Landscape Optimisation) • Review of Workstream 5 (Transition and Business Integration)	**TQA11 Technical Review, Q4 2020/21 and Q1 2021/22** **Detailed Review:** Technical Quality Assurance: • Go-live review for Workstream 1 (Release 2), • Review of Workstream 2 (Technology Landscape Optimisation) • Review of Workstream 5 (Transition and Business Integration)	**Gateway "0" Review – Strategic Assessment, Q2 2020/21** • A non-Stage / Release specific "Strategic Assessment" Review), post Stage 4 replan	Currently no known upcoming OAG reviews of BT	As agreed on 20/11/13 no additional reviews are required by Central Monitoring Agencies. Central Agencies will receive copies of Joint Ministers' Report, and other status reporting. They will participate in reviews as required and will receive IQA and Gateway reviews for information.	Partner assurance activities will be undertaken by the Design Partner
2	**IQA for ESS Release 4.1, Q2 2021/22** • Pre go-live IQA review of Workstream 4 / ESS Release 4.1 (Payroll and Other (TBC))		**Gateway "4/0" Review, Q4 2020/21 and Q1 2021/22** **Readiness for Service** • Go-live review of Workstream 1 (Release 2) **Strategic Assessment** • Workstream 2 (Technology Landscape Optimisation) • Workstream 3 (Intel Led) • Workstream 4 (ESS) • Workstream 5 (Transition and Business Integration)			PQA Health Checks are performed at the 'project' level as required and can be included in the Assurance Plan when we know with more certainty how/when key deliverables will be implemented.
3						**Controls Assurance Reviews (Workstream 1, Core Delivery)** are conducted during the design phase to ensure that new processes or systems include controls to mitigate associated risks. **Timing (TBC)**
4						STAX Post Implementation Review **Timing: Q2 2020/21**
5						Digital Design Practices Review. An "outside in" review of the programme's digital design practices **Timing (TBC / Q1 and Q2 2020/21 for Phase 1 Scoping)**
						Post Implementation Review (all of Programme) **Timing: Q3 2021/22**

Appendix C – High Level Indicative Assurance Schedule (Stage 4)

Below is the indicative high-level view of anticipated assurance activities across Stage 4 of the Programme. This will be updated by the PMO when more information is available.

2015	2016	2017	2018	2019	2020	2021	2021

Stage 1 (Complete)

Release 2 (Complete)

Release 3 (Complete)

Release 4 (Complete)

Controls Assurance

Gateway

Stage 4

IQA / TQA

Note: The Programme has and will continue commissioning the following quality assurance reviews for each Release / Stage:

- Gateway (up to two)
- IQA / TQA (up to two)
- Controls Assurance

The Programme will also commission additional reviews, as required

Note: Refer Part 3 and Appendices A and B of the Assurance Plan for further details