This guide contains material that has been prepared to assist Commonwealth entities and companies to apply the principles and requirements of the Public Governance, Performance and Accountability Act 2013 and associated rules, and any applicable policies. In this guide the: mandatory principles or requirements are set out as things entities and officials ’must’ do; and actions, or practices, that entities and officials are expected to take into account to give effect to those principles and/or requirements are set out as things entities and officials ‘should consider’ doing.
Contents

AUDIENCE .............................................................................................................................................................. 2
KEY POINTS............................................................................................................................................................. 2
RESOURCES ............................................................................................................................................................ 2
SUMMARY .............................................................................................................................................................. 3
INTRODUCTION AND OVERVIEW ................................................................................................................................. 4
PART 1: AUSTRALIAN GOVERNMENT ASSURANCE REVIEWS ............................................................................................. 4
  Core principles ................................................................................................................................................ 5
  Variance between Gateway and the Implementation Readiness Assessment ............................................... 5
  Identifying and mitigating risk ....................................................................................................................... 6
PART 2: PREPARING FOR ASSURANCE REVIEWS ............................................................................................................. 7
  1. The Assessment Meeting ............................................................................................................................ 7
  2. The Planning Meeting ................................................................................................................................. 7
  3. The Onsite Review Activity ......................................................................................................................... 8
  4. The Review Report ...................................................................................................................................... 8
  5. Sharing the Findings of the Review Report ................................................................................................. 9
PART 3: ROLES, RESPONSIBILITIES AND RELATIONSHIPS ................................................................................................. 10
  Participants in Assurance Reviews ............................................................................................................... 10
  Roles and Responsibilities ............................................................................................................................. 10
PART 4: MANAGING A SUCCESSFUL REVIEW ............................................................................................................... 14
  Key Elements for a Successful Assurance Review ......................................................................................... 14
  Work Health and Safety Requirements ........................................................................................................ 15
PART 5: REVIEW METHODOLOGY ............................................................................................................................. 16
  Implementation Readiness Assessment (IRA) ............................................................................................... 16
  Key areas for assessment in the IRA review ................................................................................................. 17
  Ratings for the IRA – implementation challenges ........................................................................................ 18
  The Gateway Review Process (Gateway) ..................................................................................................... 18
  Integration of Reviews .................................................................................................................................. 20
  Delivery Confidence Assessment (DCA) for Gateway ................................................................................... 22
  Enhanced Notification Process (Gateway) .................................................................................................... 22
  Assurance of Action Plan (AAP) .................................................................................................................... 23
APPENDIX A: EXAMPLE LIST OF DOCUMENTATION REQUIRED FOR A REVIEW ...................................................................... 24
APPENDIX B: SKILLS PROFILE OF AN ASSURANCE REVIEWER ............................................................................................. 25
GLOSSARY AND DEFINITIONS.................................................................................................................................... 26
Audience

Guidance on the Assurance Reviews Process. Australian Government Assurance Reviews for Programmes and Projects. This Guidance applies to non-corporate Commonwealth entities (NCCE) that are subject to reviews under the Australian Government Assurance Reviews Framework. It is intended to be a resource to assist assurance reviewers and NCCEs, to understand their roles and responsibilities.

Key points

- Assurance reviews are principle based, providing flexibility for refining and adapting to changing environments, including increasing financial risk and complexities associated with governance.

- The purpose of this Guidance is to provide an overview and practical information about Australian Government Assurance Reviews. In particular, the Guidance will assist the following stakeholders to successfully prepare for, and participate in, an assurance review:
  - Senior Responsible Officials (SRO);
  - programme/project teams;
  - assurance reviewers;
  - interviewees; and
  - other potential participants.

- Information in the Guidance should be applied using common sense as relevant to the circumstances of each programme/project under review.

- It is part of a series of guidance material developed by Efficiency, Assurance and Digital Government, within the Governance and Resource Management Group in the Department of Finance (Finance). The Guidance should be read in conjunction with its companion publication, Assurance Reviews Process – A Handbook for Conducting Assurance Reviews (the Handbook). Links to the Handbook and other related materials are provided under Resources, below.

Resources

This Guidance is available on the Department of Finance website at www.finance.gov.au

The information in this publication is based on Gateway Review Pack—Best Practice (Version 2), published by the State of Victoria through the Department of Treasury and Finance in 2004 and the Successful Delivery Toolkit (Version 4.5), published by the United Kingdom Office of Government Commerce (OGC), in 2004. The Victorian Gateway documentation is subject to copyright protection by the State of Victoria and is reproduced with its permission. The Successful Delivery Toolkit is a Crown Copyright value-added product and is developed, owned and published by the OGC. It is subject to Crown Copyright protection and is reproduced under licence with permission of the Controller of Her Majesty’s Stationery Office and the OGC.

The Assurance Reviews Unit (ARU) within Finance provides a range of policy, guidance and assistance services in support of the assurance review function, including:

- providing guidance on the completion of the Risk Potential Assessment Tool (RPAT);
- assisting entities that are subject to an assurance review on administrative and operational matters;
- facilitating the provision of assurance reviewer training programmes and forums;
• developing reference and supporting materials; and
• periodically publishing lessons learned and better practice guidance from assurance reviews conducted.

The related materials listed below may be found at http://www.finance.gov.au/assurancereviews

Guidance

Risk Potential Assessment Tool and Guidance RMG No.107 (the RPAT Guidance, Instructions and the RPAT form).

Information sheets:
Q&A For Senior Responsible Officials on the Assurance Review Process

Contact information

Enquiries regarding the Australian Government's Assurance Reviews Framework or the application of the assurance reviews methodology should be directed to:

Assurance Reviews Unit
Digital Government Investment and Assurance Branch
Efficiency, Assurance and Digital Government
Department of Finance
John Gorton Building, King Edward Terrace
PARKES ACT 2600

Email: AssuranceReviews@finance.gov.au

Summary

The Guidance should assist the key stakeholders of assurance reviews and processes to plan and prepare for them as required. It does this by providing a high-level overview of each assurance process. This is aimed at demonstrating that each process has a ‘fit for purpose’ aspect which highlights the importance and need for each one. It also explains the circumstances and criteria that trigger each assurance process, the general timing that would apply, and advises where to seek further detailed information and assistance.
**Introduction and Overview**

Implementation and the delivery of Australian Government policy initiatives is one of the key responsibilities of Government entities. The planning processes and advice leading up to Cabinet decisions are critical in setting the path for effective programme implementation, but there are separate aspects of programme delivery that need to be addressed in the implementation phase after Cabinet’s decision has been made.

**Part 1: Australian Government Assurance Reviews**

External assurance can add important new insights to internal control, as well as an independent perspective. It may in some cases act as a catalyst for lead entities to bring together the different elements of the policy-to-delivery chain. An integrated approach to assurance which selects the right tool at the right time will enhance the prospects of the implementation of the programme in achieving the intended policy outcomes. Not every programme or project would need a centrally commissioned review and assurance process; these would need to be applied judiciously and for a good purpose.

The application of risk assessment and assurance activities to the more complex programmes has enabled more robust evidence-based decision making and support for the Government’s commitment to improve delivery and implementation of policies, programmes and services.

Assurance reviews do not replace an entity’s responsibility and accountability for implementation and delivery of a programme/project. They are designed to strengthen assurance practices and to build capability associated with the delivery and implementation of Government programmes, projects and services.

Experience has shown that assurance reviews help manage risk and improve delivery confidence. Programme/project level assurance supports Senior Responsible Officials (SROs) and others responsible for successful delivery and can provide decision makers and other stakeholders with the confidence that the programme/project can be delivered appropriately, effectively and efficiently.

The Australian Government assurance reviews are administered by Finance and draw on a range of proven better practice methodologies, including the *Better Practice Guide on Implementation of Programme and Policy Initiatives: Making Implementation Matter* (Australian National Audit Office and the Department of the Prime Minister and Cabinet, October 2006) and the United Kingdom’s Office of Government Commerce, (OGC) *Gateway Review Process*.

There are two key types of assurance reviews, they are:

1. Implementation Readiness Assessments (IRA); and
2. The Gateway Review Process (Gateway) for programmes and projects.

Assurance reviews specifically address:
- the development and maintenance of a robust Business Case with milestones and deliverables clearly articulated;
- implementation planning and risk management challenges associated with competing priorities and resources and capability;
- the complexities and attendant risks, including those attached to cross-jurisdictional responsibilities;
- regulatory environments that may expose a programme to failure if not properly identified and managed;

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1 OGG Gateway® is referred to in this document as ‘Gateway. Gateway® is a Trademark of the UK office of Government Commerce.
• governance, accountability and reporting requirements to ensure appropriate support and oversight during implementation and delivery of outcomes and benefits; and
• appropriate risk management analysis and the development of mitigation strategies.

Core principles

Fundamental to the ongoing success of the assurance reviews process are its core principles. The focus is on:
• providing independent assurance on how best to ensure that programmes/projects are successful;
• alignment of benefits to entity and government strategic objectives with clear measurable targets, timelines and owners;
• building capability through access to highly credentialed reviewers who provide mentoring and coaching; and
• promulgating the lessons learned.

The key characteristics are:
• short duration – generally no more than five days;
• are based on non-attributable interviews;
• flexibility as to scope – to reflect the stage of policy development;
• flexibility as to timing – the main constraint is the Budget process and the time for an entity to be prepared;
• tailored – the “areas of enquiry” focus on the issues most pertinent at the earlier stages of policy development (including development of implementation plans); and
• value-added – the specialist pool of senior reviewers have skills and experience relevant to the policy delivery environment.

Variance between Gateway and the Implementation Readiness Assessment

There are important differences in the objectives of the different reviews, the key differences are:

• An IRA is a one-off review and in most cases occurs pre-decision, whereas Gateway reviews occur throughout the programme/project lifecycle;
• An IRA report is provided to the entity or entities subject to the review, central entities and to Government to support the decision making process, whereas Gateway reports are provided to the SRO identified within the sponsoring entity to support the successful delivery of programmes or projects.

Gateway is primarily an internal capability improvement and assurance function. This “constructive” and “self-help” aspect can be effectively delivered because a key principle of Gateway reviews is to maintain confidentiality and non-attribution in reports.

The IRA is specifically focused on reviewing policy proposals prior to seeking a Government decision. In some circumstances, it is not always logistically possible to conduct an IRA in time to inform government deliberations in relation to the proposal. Where this occurs, an IRA may still be applied to programmes with the review findings to be included in a letter from the Minister of Finance to the Prime Minister copied to the relevant portfolio minister and the Treasurer.

IRAs focus strategically on key areas in determining the capability and preparedness of the entity in planning to implement a proposal and, in doing so, provide entities with the opportunity to gain independent assurance on how well practical delivery issues are being addressed. IRAs are intended to give both Government and the sponsoring entity sound advice that provides assurance about the likely success of high-risk programmes/projects.
Identifying and mitigating risk

All policy work involves some degree of risk. Risks are things that may happen at some point in the future and have the potential to negatively impact on the policy and the realisation of objectives. It is essential that risks are identified and actively managed in order to reduce their likelihood of happening or their impact on the policy or programme.

By identifying key factors that affect policy performance and identifying scenarios for how these factors might evolve in the future, policies can be made robust to a range of anticipated conditions, and indicators developed to help trigger important policy adjustments when needed.

Each entity will assess the inherent risk factors associated with their New Policy Proposals (NPP). All NPPs include a risk assessment and the RPAT assists entities to determine and communicate the potential risk of a proposal to ministers before seeking the Government’s agreement.

The resultant risk rating can inform whether additional assurance processes should be applied. Finance will as part of the assessment process, consult with relevant stakeholders for the related proposal. Stakeholders for this purpose include:

- Portfolio entities; and
- Central entities.

Decisions to commission assurance reviews are made by Government, usually during the pre-budget considerations of NPPs and Portfolio Budget Submissions. In exceptional circumstances, the Minister for Finance, in consultation with the Prime Minister and the Treasurer, would make the decision to commission an assurance review.

Public Governance, Performance and Accountability Act NCCEs are encouraged to consider scheduling of their Cabinet Submission timetable to allow for potential pre-decision assurance reviews, including IRA or Gateway.

More information on the RPAT can be found at: http://www.finance.gov.au/assurancereviews
Part 2: Preparing for Assurance Reviews

Each review consists of the following four distinct steps requiring the entity’s participation.

1. The Assessment Meeting

An Assessment Meeting is held between the ARU and the SRO once a proposal has been commissioned for an assurance review. The purpose of the meeting is to:

- clarify the characteristics of the programme/project;
- discuss the timing and logistics of the review process;
- discuss the skill requirements needed for the review team, as well as potential reviewers;
- request initial critical documentation, consistent with the listing provided in the Handbook; and
- identify key participants who could be required for interview as part of the review.

Following the Assessment Meeting, the ARU will:

- finalise the membership of the review team and the Review Team Leader (RTL); and
- brief the review team on the programme/project and their role in the review.

At this point, primary responsibility for coordinating the review passes to the RTL and programme/project manager. The ARU will continue to support the conduct of the review and be available to provide advice throughout the duration of the review.

The programme/project manager should compile the documents requested at the Assessment Meeting and make them available to the review team at the Planning Meeting, or by the time the Onsite Review Activity commences (refer Appendix A to this Guidance). The documents can be provided either in hardcopy format or electronically e.g. via govdex. Certain classified material may be made available only on the sponsoring entity’s premises.

2. The Planning Meeting

A Planning Meeting is held approximately two to three weeks after the Assessment Meeting. The Planning Meeting allows the SRO to brief the review team about the programme/project, including the:

- policy, service, legal, governance and/or contractual context of the programme/project;
- service or demand requirements that led to the programme/project being initiated;
- relationship of the programme/project with Government policy, legislation and the entity’s (or entities’) outputs and outcomes;
- options considered in developing the programme/project brief or definition and how the programme/project was selected as the recommended course of action;
- service results, benefits and outcomes the programme/project will be expected to deliver and how these might be measured, realised and maximised;
- programme/project’s status, progress to date and planned work;
- implementation and project plan, including an outline of the resourcing, funding and planning arrangements;
- effect(s) of the programme/project on the entity, its staff, key stakeholders and customers, and how these will be managed (including the communications and change management strategies); and
- risks associated with the programme/project and how these will be managed.

In addition to the above, the Implementation Readiness Assessment process will include:

- Meetings with central entity representatives.
The Planning Meeting also provides the review team, SRO and programme/project manager with an opportunity to discuss the review agenda and resource requirements, and agree on protocols for the review. The review team will make requests for documentation and interviews with key participants. The programme/project manager is responsible for organising the interviews prior to the commencement of the review.

3. The Onsite Review Activity

This is conducted over four to five working days, at the sponsoring entity’s premises. The Onsite Review Activity will include an examination of the requested documentation and interviews with key programme/project participants. It is important for the review team to remember that the purpose of an assurance review is to provide the SRO with an assessment of the programme/project's progress against its stated objectives as well as a Delivery Confidence Assessment (DCA) rating (Gateway), or challenges to implementation readiness (IRA).

Where possible, the Review Team Members should have reviewed the documentation, via GovDex, or as provided by the sponsoring entity prior to the first day of the Onsite Review Activity.

A typical review would include a Planning Meeting held on the first morning of the review week to enable the review team to clarify arrangements for the week and confirm interviews with the programme/project manager. The remainder of the first day will then generally be devoted to the review of documentation, although some interviews may also be possible.

Interviews should commence by the second day and generally take up to one hour for each, unless otherwise requested by the review team. Interviews are best conducted in person, but teleconferences may be necessary.

Time should also be allocated each day for the review team to discuss key issues and to compile notes on their findings, which will form the basis of the review report.

At the end of each day, the RTL will brief the SRO on the day’s findings. This provides the SRO with an opportunity to address any misunderstandings, progress outstanding issues or provide additional information in a timely manner so as not to unnecessarily delay the completion of the Onsite Review Activity. It also means that the review report should contain no surprises for the SRO. During an IRA, the RTL will also be responsible for providing regular briefing to the ARU.

4. The Review Report

The review report is provided to the SRO on the last day of the onsite review activity, following a briefing by the review team on the review’s conclusions and recommendations. This briefing generally takes no more than an hour to complete. The report highlights where corrective action may be required at that particular point in time.

Drafting of the report should commence as soon as practicable, with the draft report updated each day. Typically, the review team will spend the penultimate day of the Onsite Review Activity (usually day four) finalising the report for presentation to the SRO as a draft that evening. The final review report should be signed by all members of the review team and be delivered on the last day of the review.

The ARU receives copies of review reports as they are completed. Review reports will also be used by the ARU as a key source of information for the preparation of the lessons learned reports. Gateway reports are for the purpose of informing the sponsoring entity and as such only provided to the SRO. As a result, the ARU does not distribute copies of the report beyond this. SROs, however, are encouraged, to circulate their reports to key stakeholders and governance groups as the key findings of the reports can assist to inform and heighten awareness.

For the purpose of an IRA, the report is made available to the responsible minister, the portfolio secretary and/or entity accountable authority, the SRO, Finance, the Department of the Prime
Minister and Cabinet (PM&C) and the Department of the Treasury. Finance will also refer to the outcome of the IRA in a briefing provided to Government.

Review reports will include:

- an overall conclusion on the programme/project’s status and its readiness to progress to the next phase (Gateway) or significant challenges to implementation (IRA);
- findings and recommendations;
- an indication of how critical its recommendations are;
- background to the programme/project, including its origin, the outcomes it seeks to achieve, and how those outcomes link to the entity’s business strategy and/or high level policy objectives;
- the purpose and scope of the current review; and
- logistics of the assurance review (SRO’s details, dates of the review activities, information on interviewees and the project documentation reviewed and the review team membership).

The Gateway Review Report will also address how the recommendations in earlier reviews have been achieved. Gateway reports provided to sponsoring entities are subject to the Freedom of Information Act 1982 (FOI Act). The sponsoring entity has responsibility for dealing with FOI requests for Gateway reports. Other information held by sponsoring entities or by the ARU, related to a Gateway review may also be subject to the FOI Act.

5. Sharing the Findings of the Review Report

To have maximum impact, the outcome and recommendations of assurance activities can be shared across the wider programme/project team and in many cases, further afield to those affected by the programme/project. Not sharing can lead, for instance, to decisions being made in ignorance of the findings of assurance activities or can mean that stakeholders may be unaware of why changes to the programme/project are being proposed, possibly leading to delay and opposition to those proposed changes.

Sharing and reviewing the outputs of assurance activities underpins an effective integrated assurance model, and maintaining an integrated assurance log can be a useful tool. In a similar vein, the outcomes and recommendations from assurance reviews should be escalated to the level where appropriate remedial actions can be sanctioned. SROs are encouraged, to circulate their reports to key stakeholders and to governance bodies. The aim of review report distribution is to ensure that the appropriate people are aware of issues arising and problems identified and are able to take the requisite action.²

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² OGC Lessons Learned Effective Project Assurance (June 2009)
Part 3: Roles, Responsibilities and Relationships

Participants in Assurance Reviews

An assurance review involves the participation of the:

- Sponsoring entity (including the SRO, programme/project manager and programme/project team);
- Review team;
- Central entities (IRA);
- ARU; and
- Other key stakeholders.

The reviews are coordinated by Finance but are undertaken by an independent review team appointed by Finance with the appropriate security clearance and implementation, technical or policy experience. Finance is responsible for maintaining a pool of reviewers. Reviewers are selected for their expertise, not to represent their firm or entity.

A review team will usually consist of a RTL and up to three review team members. All reviewers must be accredited through the ARU’s accreditation process. The ARU consults with the sponsoring entity to determine the optimal composition of the review team for each review.

Roles and Responsibilities

The Senior Responsible Official (SRO)

The SRO is responsible for the successful delivery of, and should have the authority to make decisions affecting, the programme/project. This will often be an official at the Senior Executive Service band two or three level. The SRO is not responsible for the day-to-day management of the programme/project.

At the completion of the review, the SRO is asked to complete an evaluation on each review. This is provided to the ARU to assist in the assessment of process and policy enhancements and assembling future review teams.

The SRO:

- provides input to the ARU at the Assessment Meeting on the skill requirements needed for the review team;
- briefs the review team at the Planning Meeting on key aspects of the programme/project;
- assists the review team to obtain access to key stakeholders and documentation, including any previous review reports;
- receives daily briefings from the review team; and
- ensures appropriate action is taken to address the review findings.

The Programme/Project Manager

The programme/project manager has primary responsibility for the day-to-day management of the entire programme/project and assists the review team to obtain an understanding of:

- the programme/project origin, and stated outcome(s), and how benefits will be realised;
- how the stated outcomes link to the entity's business strategy and/or high-level policy outcomes;
- the programme/project objectives and desired outputs;
- the governance, composition and management of the programme/project; and
- how the delivery of the programme/project will be determined.
The programme/project manager, or a nominee, should ensure that:

- documents, which have been identified by the RTL as necessary to the review, are made available to the review team at the Planning Meeting. When documents cannot be provided at a Planning Meeting, the manager should indicate to the review team when they will be available;
- any other relevant documentation is provided to the review team either prior to, or during, the Onsite Review Activity;
- interviews are arranged and interviewees have been informed of the time, location and purpose of the interview; and
- suitable meeting rooms and facilities are available to the review team for interviews and meetings.

Other Key Stakeholders

Other stakeholders include any individual or entity who is either potentially affected by, or who has a potential effect on, the programme/project. For example, central entities, other entities, interest groups, or private sector bodies involved in, or affected by, the programme/project.

Other stakeholders may be asked:

- by the programme/project manager and/or the RTL to meet with the review team; and
- by the review team to provide relevant information in its entirety and in a timely manner.

Importance of Participation

Participants in an assurance review should engage fully in the process, demonstrating a willingness to share information openly and honestly. This will assist in building a collaborative working relationship among the participants, and result in the production of a fully informed and useful review report. The confidentiality of the process should also help encourage that working relationship.

The Assurance Reviews Unit

The Department of Finance's ARU provides guidance, support and additional information on the assurance methodology to the review teams and to entities as required. The ARU does not undertake the assurance reviews.

The ARU will oversee the assurance reviews by:

- providing a point of contact to schedule and co-ordinate reviews;
- assessing, accrediting and appointing suitable reviewers;
- communicating the requirements of assurance reviews to entities and assisting them in their participation in reviews; and
- compiling and disseminating lessons learned on the management of major programmes/projects to entities. This will assist Australian Government entities to implement practices and controls that increase the likelihood of successful programme and project outcomes. Programmes or projects are not discussed as part of this process.

With respect to facilitating assurance reviews, the ARU:

- liaises with the SRO regarding the skills requirement of the review team;
- assembles the review team and assists the RTL with logistical and administrative arrangements for the Planning Meeting;
- briefs the programme/project team on the requirements of an assurance review;
- provides templates to review teams to assist them to prepare review reports;
- responds to queries from and provides advice to the sponsoring entity and the review team on the assurance review process;
ensures that the procedural requirements for an assurance review are met;
collates evaluations on the review team’s performance in the conduct of assurance reviews; and
draws on review recommendations to identify lessons learned on a non-attributable basis.

Selection of Reviewers

When selecting reviewers, the ARU will consult with the sponsoring entity to ensure an optimal mix of reviewers is selected for the review team. Consideration will be given to factors such as:

- potential conflicts of interest or other sensitivities;
- reviewer knowledge, skills and experience relevant to the particular programme/project and the review to be undertaken;
- obtaining the best mix of reviewer expertise;
- reviewer availability; and
- the level of security clearance required for the programme/project, where relevant.

Depending on the purpose of each review and the profile of the reviewer, there may not necessarily be continuity in a review team from one Gate or Stage to the next.

The Review Team

Assurance reviewers have extensive expertise and experience in their field, and have been accredited by the ARU. Reviewers may be sourced from the public or private sectors, depending upon their suitability and availability for a programme/project review. The ARU aims to maximise public sector participation in reviews to build the skills and experience of public sector managers. However, the need for specific expert skills in some reviews may warrant private sector participation.

It is important to note that assurance reviewers sourced from the public sector are selected for their expertise, and not to represent their entity, on a particular assurance review. Similarly, reviewers sourced from the private sector are selected for their expertise, not to represent their firm, and should not use the assurance review process to actively solicit business for themselves or their firm.

The Review Team Leader

The RTL’s role is essential to the success of an assurance review—RTLs are primarily responsible for facilitating communication and relationships with the SRO, the programme/project team and other participants. Another important part of the RTL’s role is to ensure all review participants understand their responsibilities and the purpose of the assurance review.

Some of the key roles of RTLs include:

- liaising with the SRO prior to the Planning Meeting to establish the context and logistics of the review and identify their concerns and expectations;
- contacting each member of the team prior to the planning meeting to introduce themselves and develop an understanding of the skill sets and strengths across the review team;
- formulating the protocols and logistics for the review, including ensuring all participants understand their responsibilities as well as the constructive purpose and structure of the interviews;
- facilitating communications and relationships with the SRO, the programme/project team and other participants, including acting as chair during the planning meeting and interviews; and
- identifying as soon as is practical key stakeholders to be interviewed, relevant documentation needed for the review and potential information access constraints.
The RTL needs to plan early for interviews, ensuring that the appropriate participants are involved, and that review team members and interviewees are aware of the purpose and structure of the interviews.

During interviews, the RTL may need to focus the review team’s attention on issues that are important to the programme/project’s success to prevent it becoming unnecessarily focused on technical aspects.

The RTL also provides leadership to the review team members, including coaching, support and feedback to develop their skills. At the completion of the review, the RTL must complete an evaluation on each review team member. This is provided to the ARU to assist in assembling future review teams.

**Review Team Members**

Review team members are selected for the relevance of their skills and experience (refer Appendix B to this *Guidance*). Review team members’ responsibilities include:

- identifying relevant documentation for review and participants for interview;
- considering material relevant to the review, and forming an opinion on the adequacy of the material, based on their experience and expertise;
- participating in the discussion and assessment of the programme/project under review in a professional and objective manner;
- assist in gathering and analysing the information made available, interviews and report writing;
- contributing to the development of a high-quality and constructive review report;
- working cooperatively with all participants in the Review, including the review team, the sponsoring entity and the ARU;
- contributing, as required, to briefing the SRO on the review’s conclusions and recommendations on the last day of the review; and
- providing feedback to the ARU on the RTL.
Part 4: Managing a Successful Review

Key Elements for a Successful Assurance Review

Planning and Co-ordination

Successful assurance reviews are underpinned by thorough planning and careful coordination. Throughout the review process, discussions are held with key participants from the sponsoring entity, the ARU and the review team. These discussions will clarify the intent, requirements and timelines of a review, and provide information to assist with planning and co-ordination. The discussions help achieve a successful review outcome within the agreed timeframe.

Access to Resources

Prior to the review team commencing its Onsite Review Activity, the programme/project manager should organise accommodation, facilities and access to relevant information and documentation. At a minimum, the review team will need:

- a meeting room;
- premises security clearance passes – organised in advance of the review;
- a cabinet of appropriate security rating, to allow documentation to be secured when unattended;
- documentation containing critical information relevant to the origin, objectives, and progress of the programme/project; and
- as requested by the RTL or ARU:
  - a light projector;
  - a laptop; and
  - access to a printer (to print notes for daily briefings and to print the final report).

The review team will require access to a variety of critical documentation. Lists of the documents typically requested at each Gate or Stage are provided in the Handbook. It is preferable that documentation requested at the Assessment and Planning Meetings be provided to the review team at the Planning Meeting or by the time the Onsite Review Activity commences. Some documentation, for example highly classified material, will be made available only at the sponsoring entity’s premises or via secure login such as govdex.

Open and Clear Dialogue

At each review, access to key participants and other stakeholders will need to be organised. Participants in an assurance review should engage fully in the process, demonstrating a willingness to share information openly and honestly. Assurance reviews are most effective if those involved are conscious that the review is being conducted to provide assistance to the programme/project, rather than being seen as an externally imposed assessment or compliance audit.

Participants from the sponsoring entity should answer the questions of the review team accurately and completely. The programme/project manager and team members should communicate to the review team their role, responsibilities and reasons for their actions and decisions, as requested. If requested to provide documentation, they should do so in a timely manner, and be available to answer follow-up questions.

Reviewers should seek to put stakeholders at ease, and give them the confidence to talk openly about the programme/project and contribute their thoughts, concerns and issues to the discussion. The manner of questioning should be constructive, positive, strictly objective and non-personal. Reports will be written on a non-attributable basis. Review teams should adopt a
consistent approach, both in the way they conduct meetings during the review and in the representations they make about assurance reviews.

It is likely that each programme/project team will use different terminology when naming their documentation and describing actions planned or undertaken. The review team and programme/project teams should clarify at all times the meaning of the terminology used, to ensure an accurate and useful review outcome.

Confidentiality and Accountability

Fostering confidentiality in the review discussions and all review reports encourages candour of participants and helps ensure access to information. This helps achieve the best outcome for the programme/project. As part of that confidentiality, it is critical that all programme/project documentation is returned to the sponsoring entity at the conclusion of the review. The review team’s notes, draft reports and copies of the draft review report are destroyed on the last day of the review.

The only permanent record of the review should be the final review report that was signed by the review team and provided to the SRO and, in the case of the IRA, provided to central entities by the ARU, on the last day of the review.

It is, nevertheless, important that lines of management responsibility within entities not be undermined. To ensure an appropriate level of awareness of assurance review activity, SROs are encouraged to ensure their entity accountable authority is informed of progress of the programme/project review, including the outcomes and recommendations arising from any assurance reviews. It is considered better practice for the accountable authority and, where appropriate, the responsible minister, to be informed of significant review conclusions.

The use of an assurance review does not change the accountability of entities for their programmes/projects in any way. SROs must take responsibility for determining and implementing any actions required to address recommendations that are critical to the success of the programme/project.

Work Health and Safety Requirements

For reviewers:

In addition to complying with any specific health and safety contract requirements, reviewers will need to take reasonable care of their own health and safety and ensure that their actions or omissions do not adversely affect the health and safety of others.

Reviewers will need to comply with reasonable instructions given by the entity on whose premise they are working. Reviewers, however, have the right to cease unsafe work on their own initiative when there is a serious risk to safety or when there is reasonable concern for safety. Such circumstances should always be discussed with the entity and ARU without delay.

For entities:

The entity is required to provide ‘safety induction’ awareness for the reviewers so that they know how/where to report incidents and understand the fire/emergency evacuation procedures, etc.
Part 5: Review Methodology

Implementation Readiness Assessment (IRA)

To provide additional assurance for high risk proposals which are not covered by existing mechanisms, IRAs are commissioned by the Government, usually via the Expenditure Review Committee (ERC) at the same time a come-forward decision on a proposal is made, on the basis of the risks of the proposal and advice from Finance.

The Government introduced the IRA in 2011, after experience demonstrated that the quality of delivery is improved when implementation issues are considered during policy design.

An IRA would typically occur at the final stages of the development process prior to consideration by decision makers. An IRA may still be applied when it is not logistically possible to conduct the review in time to inform the Cabinet or ERC’s deliberations on a proposal - in which case, the findings will be provided in writing to decision-makers immediately after the review.

The IRA process draws on the methodology of:

- “Chapter 9: Lessons Learned, Identifying the challenges to implementation during policy development”, of Performance Audit No.12 2010-11, Home Insulation Programme (Australian National Audit Office, October 2010);  
- other relevant better practice guidance, depending on the nature of the programme. Examples include Part 2 of the Commonwealth Grants Rules and Guidelines (CGRGs) (Department of Finance July 2014), and *Implementing Better Practice Grants Administration* (Australian National Audit Office, June 2010); and  

It is a collective and collaborative effort to examine an issue from different points of view prior to taking a decision. It seeks to assist to strengthen policy design by building recognition of common values, shared commitment and emerging issues, and by providing an understanding of causal relationships.

Being structured as a time-limited review and by relying on interviews and existing documentation/material, the review is not anticipated to be unduly onerous for entities in terms of administration or preparation.

The outcome of an IRA is a succinct review report which would clarify the key issues and risks and would provide insights for managing and mitigating implementation risk.

IRAs are designed to:

- assess the programme implementation strategy against its specified objectives;  
- provide early identification of any areas that may require corrective action; and  
- increase confidence that a programme implementation strategy is effective and conclusive, draws on experience and better practices, has effectively identified risks to implementation and has plans to manage these.

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Key attributes include:

- One-off review to provide additional assurance for high risk proposals to the responsible minister, entity accountable authority and Cabinet;
- Reviews provide a point in time assessment of the effectiveness in planning for implementation;
- Central entity stakeholders are also interviewed to inform the IRA review; and
- Review findings inform the brief leading into Cabinet deliberation on the proposal or, when commissioned post government deliberation, communicated in the responsible minister's letter to the Prime Minister.

**Key areas for assessment in the IRA review**

The IRA process will focus on a number of key areas in determining the preparedness of the entity planning for future implementation of a policy initiative. There are six high level topic areas within the IRA review process which include:

1. **Policy design (includes key assumptions)**
   - The key question is whether the means of implementing/delivering this policy is likely to work in practice—whether it ‘hits the mark’.
   - During policy design, in order to move forward without absolute information, we need to make assumptions. In a NPP, there may be a high degree of unknown elements of the proposal. If the assumptions made about an initiative are clearly identified, along with their sensitivity to change, then ministers and those implementing the initiative can be better informed of the possible risks and their consequences.

2. **Implementation Planning (includes resources, managing interdependent relationships, and procurement)**
   - A policy initiative is more likely to achieve the best possible outcomes when the question of how the policy is to be implemented has been an integral part of policy design.
   - Has sufficient consideration been given to major implementation risks, for example; has enough time been spent on planning for implementation; what parties will contribute to implementation and have they been involved during the policy development stage?

3. **Governance arrangements**
   - While entity accountable authorities are commonly required to deal with an array of policy, programme and organisational issues, it is also important that ongoing attention is given to measures to reinforce good governance and effective administration.
   - Implementation of policy is more likely to succeed if there is strong executive-level support for the delivery processes for the policy.

4. **Risk Management**
   - The increased understanding across the public sector of risk management processes does not in itself guarantee the proper treatment of challenges to successful policy implementation.
   - The effective management of risk requires a robust, entity-wide risk management climate where decisions are based on accurate and well informed judgments.
   - An important consideration for the accountable authority is the availability of appropriately skilled senior personnel to manage key risks to successful implementation.

5. **Stakeholder management and communications**
   - Stakeholder management starts with a clear objective for consultation, followed by an identification of the range of people and entities with an interest in the initiative.
   - Have the right stakeholders been identified, has sufficient consideration been given to how stakeholder interactions will be managed during the implementation phase, and is there clear accountability for stakeholder management, including managing expectations?
Ratings for the IRA – implementation challenges

The IRA rating scale differs from that applied to the Gateway methodology Delivery Confidence Assessment (DCA), discussed in the section below. Given the IRA review occurs at the early stages of policy development, the indicator applied for the IRA assessment, reflects the potential challenges to successful implementation of a proposal. For example:

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Criteria Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Low – Low</td>
<td>The challenge would have some impact on the objective (implementation readiness) but it is not considered to be significant and can be managed within the entity.</td>
</tr>
<tr>
<td>Medium</td>
<td>The challenge would have some impact on the objective (implementation readiness) and will escalate further if not addressed and managed appropriately – entity strategies to mitigate should include senior management governance control.</td>
</tr>
<tr>
<td>High</td>
<td>The challenge has a significant impact on the objective (implementation readiness) and will need a strategy to manage – will require senior management governance controls and may benefit from independent oversight.</td>
</tr>
<tr>
<td>Very High</td>
<td>The challenge has a critical impact on the objective (implementation readiness) and will need a strategy to manage – will require senior management governance controls and independent oversight.</td>
</tr>
</tbody>
</table>

The Gateway Review Process (Gateway)

Gateway was phased in from the 2006–07 Budget, focusing initially on a representative cross-section of high-value and high-risk projects. However, the complexity and implementation challenges that can accompany programme delivery, particularly cross-portfolio programmes, has led the Government to extend the application of the Gateway review process to programmes as well from 2011.

The broader application of the Gateway process to programmes will underpin a more complete application of the assurance methodology across government, thereby supporting improved policy delivery.

Gateway is not an audit process nor does it replace an entity’s responsibility and accountability for implementing decisions and programmes. Gateway has played a unique role in strengthening assurance practices, as well as building and sharing capability associated with the delivery and implementation of Government programmes and services.

Gateway reviews are conducted across the development and implementation lifecycle, which may last for several years. Their purpose is to provide independent assurance and advice to the entity to improve delivery and implementation of policies, projects, programmes and services.

Gateway applies to proposals undertaken by entities which require government approval, are assessed to be high risk and satisfy certain financial thresholds (Note: Gateway does not apply to Defence Capability Plan projects assessed by Cabinet under the Kinnaird two-pass approval process):

Projects with:
- a total cost estimated to be:
  - $30 million or more for procurement or infrastructure projects; or
  - $30 million or more, including an ICT component of at least $10 million.

Programmes with:
- a total cost greater than $50 million.
These thresholds apply to the total value of a programme/project regardless of the timeframe for delivery, including the delivery of benefits.

The Gateway framework is principles based, providing flexibility for refining and adapting to changing environments, including increasing financial risk and complexities associated with governance.

Gateway examines programmes and projects at key decision points during design, implementation and delivery. It aims to provide independent, timely advice and assurance to the SRO as the person responsible for delivering programme or project outcomes. Each review provides the SRO with an overall DCA rating on the progress of the programme or project and gives assurance that it can proceed successfully.

A review is a point-in-time, independent peer-review assessment that focuses on completed work and which takes up to five days. The process is intended to be supportive and forward-looking, taking into account future plans to deliver and, intended outcomes and benefits. Gateway reviews demonstrably assist the SRO’s oversight and governance of major programmes/projects and assist with the delivery of agreed programmes/projects in accordance with the stated objectives.

For the best result, a review is carried out shortly before a decision point or stage transition to allow sufficient time for any recommendations to be implemented.

Key attributes include:

- Time-limited reviews, at key decision points or milestones (referred to as ‘gates’ for projects and ‘stages’ for programmes);
- Can be conducted multiple times and on a regular basis throughout the life of the programme/project from start-up to closure;
- Reviews provide a point in time assessment of delivery confidence; and
- Cultivate a benefits led approach throughout programme/project design, implementation and delivery.

**Gateway for Projects**

There are six different reviews that occur at critical stages (or Gates or decision points) of a project’s lifecycle. These are:

<table>
<thead>
<tr>
<th>Critical Gate</th>
<th>Focus of Review</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gate 0</td>
<td>Business Need - assures that the scope and purpose has been adequately assessed, communicated, fits within the entity’s overall business strategy and/or whole-of-Government strategies and policies and that the expected benefits have been identified and measures have been considered.</td>
</tr>
<tr>
<td>Gate 1</td>
<td>Business Case - focuses on the robustness of a project’s proposed approach to meeting the business requirement and can be delivered within the timeframe and with the resources provided. Assures that a benefits management approach has been applied, improvements are clearly defined and can be quantified.</td>
</tr>
<tr>
<td>Gate 2</td>
<td>Delivery Strategy – provides assurance that the procurement strategy establishes a clear definition of the project and a plan for its implementation; has made an assessment of the project’s potential for success and benefits agreed upon in previous stages have been aligned to the delivery effort; and if the project is ready to invite proposals or tenders.</td>
</tr>
</tbody>
</table>
Gate 3
Investment Decision - provides assurance on the supplier selection that the business needs are likely to be met through the project and contract management controls; and that the processes are in place for contract delivery. Assures that benefits management strategies and plans have been incorporated.

Gate 4
Readiness for Service - provides assurance on whether the solution is robust before delivery; assesses organisational readiness before and after delivery; and considers the basis for evaluating ongoing performance and whether benefits are likely to be achieved.

Gate 5
Benefits Realisation - focuses on measuring the project’s success to date in achieving its objectives, expectations for the future and building in remedial action to deal with any potential risks.

Gateway for Programmes
There are three different review stages that occur for programmes, these are:

<table>
<thead>
<tr>
<th>Critical Stage</th>
<th>Focus</th>
</tr>
</thead>
<tbody>
<tr>
<td>First stage review</td>
<td>Conducted before or soon after Government approval. It assists entities in defining the programme by examining the business need and formulation of the business case. Can also be conducted whenever the priority or the scope of the programme changes significantly.</td>
</tr>
<tr>
<td>Mid stage review</td>
<td>Focus is on assessing the programme execution with the number of these reviews being determined by the complexity, timeframe and risks attached to the programme.</td>
</tr>
<tr>
<td>Final stage review</td>
<td>Focus is on programme closure, including programme controls, records management and the identification and application of lessons learned as well as the delivery of the intended outcomes and benefits.</td>
</tr>
</tbody>
</table>

Integration of Reviews
Assurance reviews have been designed to integrate with the pre-budget considerations, including ICT Two Pass review and the Two-Stage Capital Works Approval processes, and thereby coincide and to some degree inform the designing and planning stages of new initiatives.

In some circumstances during the initial phases of a programme/project there is a complementary overlap between Gateway and the ICT Two Pass processes. For example the Gate 0/Gate 1 or First Stage programme reviews can best be scheduled shortly before the first and second pass business case respectively and can provide pragmatic and timely contributions to these.

Gateway reviews will integrate with existing reviews, and Implementation Readiness Assessments may replace early Gates or Stages of the Gateway review process.

Where a proposal may be subject to both a Gateway and an IRA review, both processes will be integrated to minimise the potential for review burden. For example, where Government has commissioned an IRA review for a proposal and where the proposal could also benefit from a Gateway review, the IRA would replace the pre decision review stages of the Gateway process (Gate 0 or First Stage).
Blended Gateway Reviews

Programmes do not always fit neatly into the existing structured Gateway process for projects (from Gates 0 to 5) because programmes can represent a series of interrelated projects with a common objective, or a broad framework or policy concept that may result in a series of largely independent smaller projects (potentially all at different stages of implementation).

The ‘blended’ review approach (where a programme review is combined with the review of a constituent project that may be critical to the overall success of the programme) will help to reduce the review burden on entities while simultaneously providing programme strategic alignment and project milestone delivery assurance.

Identifying the critical factors in a multi-project programme, including the issues that need to be addressed to realise benefits, is an important component of the blended review approach.

Programme reviews will assess the significance of any one project to the overall success of the programme, and where the single project could benefit from a focused review, the overall programme review will accommodate a combined focus of programme and project review. For example:

- blend Gates 0 and 1 at a first-stage programme review; or
- blend Gates 2, 3 and 4 reviews in mid-stage programme reviews.

Phased Gate Reviews

Phased Gate reviews can be conducted between Gateway reviews e.g. Gate 2a/2b.

The SRO, in discussion with the Review Team Leader can consider whether a phased review would add value. Things that may determine whether a phased review would be helpful are, for example, where there are discrete phase ‘releases’ that could benefit from targeted assurance or, the length of time to the next full review or other important decision points that will occur before the next review and on which the SRO would want independent assurance before committing to a course of action.

Combined Gateway Reviews

Combined Gateway reviews (e.g. a combined Gate 0 and 1) are not usually recommended but can be conducted when a project has reached the point in its lifecycle where the issues relevant to a subsequent Gateway milestone are pertinent to a programme/project at that point in time.

Intermediate Assessments

A significant lag can sometimes occur between assurance reviews. This is most manifest in complex ICT and construction projects – during the critical ‘build’ stages of implementation (between Gate 3 and Gate 4).

Intermediate Assessments are based on the principles of the existing Gate 0 Business Need Review, and provide entities with interim assurance focused on the strategic alignment, the strength of the business case and efforts to optimise benefits to Government. Additionally, the Intermediate Assessment can assist to highlight key risks and to reconfirm stakeholder commitment.

The timing of Intermediate Assessment reviews will take into consideration planned reviews and key decision points, ensuring that no more than 18 months elapses between centrally commissioned reviews. In doing so, the Intermediate Assessment promotes better implementation by entities and provides the opportunity for earlier intervention by government where delivery significantly slips.
Delivery Confidence Assessment (DCA) for Gateway

A five-tiered 'Delivery Confidence Rating' system is used in Gateway reviews to indicate the overall assessment of delivery confidence against the programme/project rating. These ratings are as follows:

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Critical Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Green</td>
<td>Successful delivery of the programme/project to time, cost, quality standards and benefits realisation appears highly likely and there are no major outstanding issues that at this stage appear to threaten delivery significantly.</td>
</tr>
<tr>
<td>Green/Amber</td>
<td>Successful delivery of the programme/project to time, cost, quality standards and benefits realisation appears probable however constant attention will be needed to ensure risks do not become major issues threatening delivery.</td>
</tr>
<tr>
<td>Amber</td>
<td>Successful delivery of the programme/project to time, cost, quality standards and benefits realisation appears feasible but significant issues already exist requiring management attention. These need to be addressed promptly.</td>
</tr>
<tr>
<td>Amber/Red</td>
<td>Successful delivery of the programme/project to time, cost, quality standards and benefits realisation is in doubt with major issues apparent in a number of key areas. Urgent action is needed to address these.</td>
</tr>
<tr>
<td>Red</td>
<td>Successful delivery of the programme/project appears to be unachievable. There are major issues on programme/project definition, schedule, budget, quality or benefits delivery. The programme/project may need to be re-baselined and/or overall viability re-assessed.</td>
</tr>
</tbody>
</table>

This five-tiered rating system provides a level of granularity to help entities focus on emergent issues and appropriate mitigation strategies.

Enhanced Notification Process (Gateway)

An Enhanced Notification (EN) process is in place so that early remedial intervention can occur if a programme or project is experiencing problems.

The EN is a staged escalation process, which involves the Finance Secretary writing to the relevant entity accountable authority to advise that the review team has raised concerns, which may have a bearing on the likelihood of achieving the intended outcomes and benefits.

This advice, which includes notification of all recommendations made in the Gateway review report, asks the entity to consider appropriate escalation action, including, where appropriate, advising the responsible minister/s, the Secretaries of the Department of Prime Minister and Cabinet, and the Department of Finance, and further investigating the findings through separate in-depth inquiry or review. The EN process applies throughout the programme/project life-cycle, and is triggered by incidences of red or sequential amber/amber red ratings.
The specifics of the three levels of escalation under the EN process, are as follows:

1. First level (triggered by one Red or two sequential Amber/AmberRed Gateway review reports DCAs): the Secretary of Finance will write to the entity accountable authority escalating awareness that the programme has problems to address and that early rectification is required. While it is better practice to advise the responsible minister, it would be a matter for the accountable authority to decide.

2. Second level (the sequential receipt of two Red or three Amber/AmberRed Gateway review reports DCAs): the Secretary of Finance will again write to the entity accountable authority advising that problems remain; that the accountable authority is required to seek, within 30 business days, an action plan from the SRO advising how to address the problems raised and inform the responsible minister, the Secretary of the Department of Prime Minister and Cabinet (PM&C) and the Secretary of Finance. If the Secretary of Finance considers that problems are significant enough to warrant stronger intervention, this letter may also suggest that the entity accountable authority commence an independent review to assist them to decide on how to proceed.

3. Third level (the sequential receipt of three Red or four Amber/AmberRed Gateway review reports DCAs): a third letter from the Secretary of Finance to the entity accountable authority advising that very significant problems continue; that the entity accountable authority should undertake an independent review immediately. The accountable authority would be expected to inform the responsible minister, the Secretary of PM&C and the Secretary of Finance of the findings of the Gateway review report and the EN process.

Assurance of Action Plan (AAP)

Entities may be offered an Assurance of Action Plan (AAP) review at the second stage of the EN process, where the entity accountable authority is required to seek within 30 business days, an action plan from the SRO advising how to address the problems raised. The one-day onsite review, led by the Review Team Leader from the preceding review is aimed at providing constructive and timely assistance to the SRO in finalising the entity’s action plans.
Appendix A: Example List of documentation required for a review

- Programme overview including objectives, key policy assumptions, background materials, press releases
- Key review(s) that underpin the policy proposal
- Programme budget documentation e.g. Cabinet Submission/NPP, costing templates including staffing resources
- Statistical and/or research material used in the development of the programme policy
- Implementation Plans
- Benefits management strategy
- Programme timeline, showing critical path, dependencies and key milestones
- Risk matrix and risk management approach
- Performance measures and reporting regime
- Evaluation and communication plan
- List of other entities involved in the programme
- List of stakeholders
- List of relevant files
- Details of the consultative process showing who was consulted and key submissions/discussion papers
- Governance model including minutes from any steering or programme management committees
- Issues log (if available)
- Organisation chart for relevant areas of the entity
- Details of the implementation team
- List of entity contacts and phone numbers for the programme
Appendix B: Skills profile of an Assurance Reviewer

Review team leaders and review team members will be matched to reviews based on their skills and experience, and the requirements of the review. A reviewer accreditation process is operated on behalf of Finance by the ARU, which aims to develop a flexible team allowing progression and development of review team leaders and review team members.

Applications for inclusion on the ‘Assurance Reviewer Services Multi Use list’ (MUL) must meet the following conditions for participation:

1. Provide proof satisfactory to Finance, that you have the skills, expertise and experience in at least three of the following Categories of Expertise (A – H):
   A. Public sector senior executive experience
   B. Portfolio/Programme/Project Management expertise and experience such as:
      i. Project/Programme/Portfolio management
      ii. Business analysis
      iii. Business change management
      iv. Risk management
      v. Benefits realisation
   C. Business and Policy expertise and experience such as:
      i. Policy design and implementation
      ii. Financial analysis
      iii. Procurement
      iv. Legal and contracting
   D. ICT expertise and experience such as:
      i. IT project management
      ii. Systems integration
      iii. Enterprise architecture
      iv. System delivery and management
      v. Electronic documents and records management systems
   E. Infrastructure expertise and experience such as:
      i. Construction/property project management
      ii. Facilities management
   F. Operational expertise and experience such as:
      i. Operations support experience
      ii. Service delivery experience
      iii. Government programme and grants administration
   G. Specialised skills or qualifications or experience such as:
      i. Public Private Partnerships
      ii. Logistics
      iii. Gateway reviews undertaken in other jurisdictions
   H. Other relevant skills or qualifications

2. The applicant holds the required insurance coverage, being:
   a. public liability insurance for an amount not less than $5 million per occurrence;
   b. professional indemnity insurance for an amount not less than $1 million per claim and in the aggregate in any twelve month period; and
   c. workers compensation insurance as required by law.

3. The Applicant agrees to be subject to the ‘Assurance Reviewer Services MUL Deed’ in the standard form provided at Part 2 of the Application for Inclusion.
Glossary and Definitions

**Assurance Reviews Unit (ARU)** the ARU is responsible for supporting the assurance reviews function within the Governance and Resource Management Group of the Department of Finance.

**Assessment Meeting** A meeting between the ARU and the sponsoring entity's SRO, to clarify the characteristics of the programme/project, discuss the timing and logistics of the review and determine the skills requirements of potential reviewers.

**Assurance of Action Plan (AAP)** An additional assurance offering that will provide an opportunity for entities to take remedial action and receive early assurance that their action plan is addressing issues.

**Blended Reviews** A combined focus of programme and project reviews, which simultaneously provides programme strategic alignment and milestone delivery assurance.

**Delivery Confidence Assessment (DCA)** The DCA represents the collective view of the review team on the likelihood of overall success for the programme/project. This will be their consensus view and the reasons for it will be set out in the review report. The DCA should be considered alongside the specific recommendations the review team has provided. The DCA uses a five-tier rating system (Red; Amber/Red; Amber; Amber/Green; and Green) and the criteria are outlined under 'The Review Report' section.

**Enhanced Notification (EN)** A process to ensure that key stakeholders are assured of the earliest possible warning of increased risk of delivery failure, and provide an opportunity to initiate prompt action to get things back on track.

**Public Governance, Performance and Accountability Act 2013 (PGPA Act) entity** or entities refers, for the purpose of this Guide, to Commonwealth entities as set out under section 10 of the PGPA Act.

**Gate(s)** Gates are particular point(s) in a project’s lifecycle when an assurance review is undertaken.

**Gateway** The United Kingdom’s Office of Government Commerce Gateway Review Process™, which is a programme/project assurance methodology that involves short, intensive reviews at up to six critical stages in a programme/project’s lifecycle.

**Implementation Readiness Assessment (IRA)** A process that provides assurance to the responsible minister, entity accountable authority and the Cabinet on the implementation readiness of certain proposed government programmes.

**Risk Potential Assessment Tool (RPAT)** The risk assessment tool used by entities to assess the inherent risk of new policy proposals. It provides a standard set of high level criteria against which SROs and entity project managers can assess the characteristics and degree of complexity of a proposed programme/project. It also assists an entity to determine a risk rating for a proposal or package of proposals and communicate the potential risk of that proposal to the responsible minister before seeking Cabinet’s agreement. The risk rating will help determine whether additional assurance such as Gateway Reviews or Implementation Readiness Assessments may be required.

**Review Report** The report issued by the review team at the conclusion of the assurance review to the sponsoring entity's SRO.

**Review Report Template** The template issued by the ARU to the review team to assist in the preparation of the assurance review report.

**Assurance Reviewer** An assurance reviewer is an individual with extensive relevant experience in a particular field, who has been accredited by the ARU. Reviewers may be sourced from the public or private sectors, depending upon their suitability and availability for a project.
**Review Team** A team of expert reviewers engaged to undertake an assurance review. Members of a review team should not have worked on the programme/project under review, except in the capacity as a reviewer at previous gates or stages.

**Reviewer Training** Approved training programmes that must be completed as part of the process of becoming an assurance reviewer.

**Handbook** *Assurance Reviews Process—A Handbook for Conducting Assurance Reviews RMG No.105*. This publication contains practical information designed to assist with the with the successful preparation for, and participation in, assurance reviews.

**Information Communications Technology (ICT)** is often used as an extended synonym for information technology (IT) but is usually a more general term that stresses the role of unified communications and the integration of telecommunications (telephone and wireless signals), computers, middleware as well as necessary, software, storage and audio visual systems, which enable users to create, access, store, transmit and manipulate information.

**Infrastructure** Basic facilities, services, and installations needed for the functioning of a community or society, such as transportation and communications systems and public institutions such as schools. Infrastructure projects typically involve the introduction or enhancement of facilities, services, and installations to meet a particular community need.

**Lessons Learned** A tool for sharing information on how programme/project obstacles were overcome, and what could be done better on the next phase/gate or next projects. Finance produces a 'Lessons Learned Report', on a periodical basis, which promulgates in an aggregated form, observations and evidence of good practice gained from conducting assurance reviews.

**Onsite Review Activity** The assurance review conducted over four to five working days, at the sponsoring entity's premises. The Onsite Review Activity includes an examination of the requested documentation and interviews with key programme/project participants.

**Outcomes** Identify the key purpose or objectives of the entity, including strategies central to the achievement of the outcomes over the Budget and forward years.

**Planning Meeting** A meeting between the review team, the sponsoring entity's SRO and the project manager. The Planning Meeting is held to clarify the intent, logistics and timing of the assurance review.

**Private financing** A form of government procurement involving the use of private sector capital to wholly or partly fund an asset—that would otherwise have been purchased directly by the government—used to deliver Australian Government outcomes. Private financing is generally an option to be considered only for major asset and infrastructure procurements.

**Procurement** The acquisition of property, goods or services through purchase, hire, lease, rental or exchange.

**Programme** In the context of an assurance review, programmes can represent a series of interrelated projects or activities with a common objective, or a broad framework or policy concept that may result in a series of largely independent smaller projects (potentially at different stages of implementation). A programme is likely to have a life that spans several years. A group of government-mandated activities that contribute to a common strategic or operational objective that can clearly be linked to an outcome statement as articulated in the Appropriation Acts.

**Project** Process undertaken by a project team, which is guided by a project management framework, to achieve a new one-off product or service within a finite period of time, in contrast to ongoing work.

**Project Management Framework** A set of integrated, cohesive and related tools, procedures and techniques that can be used to guide the execution of a project.
**Project Manager** The official within or engaged by the sponsoring entity, with overall responsibility for the delivery of a project. The project manager typically reports to the SRO.

**Project Team** The team of individuals engaged by the sponsoring entity to assist the project manager in the delivery of a project.

**Property** Every type of right, interest or thing that is legally able to be owned. This includes, but is not restricted to, physical goods and real property as well as intangibles such as intellectual property, contract options and goodwill.

**Review Team Leader (RTL)** The member of the review team engaged for their expertise and experience, who has broader responsibility for managing the assurance review and is the key point of contact with the ARU and the sponsoring entity’s SRO.

**Review Team Member/s** The member/s of the review team engaged for their expertise and experience to contribute to the assessment of a programme/project’s progress against its stated objectives.

**Senior Responsible Official/SRO** The official within the sponsoring entity that has overall accountability for the realisation of the programme/project outcomes and objectives for the programme/project that is under review.

**Sponsoring Entity** The non-corporate Commonwealth entity which has responsibility for delivery of the programme/project that is the subject of the review.

**Stakeholder** An individual or entity who is either potentially affected by the programme/project or who has a potential effect on the programme/project.

**Stage(s)** A particular point(s) in a programme’s lifecycle when an assurance review is undertaken.