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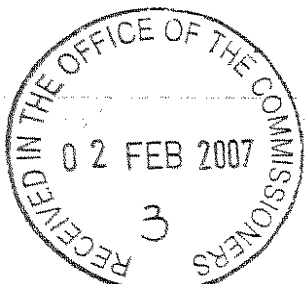
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**Gateway Review Report:
Gate 2 – Procurement Strategy
Review**

For

ATO: Superannuation Simplification Project

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2/2/2007

2nd February 2007

Gateway Review Report Details

Gate 2: Procurement Strategy Review

Agency Name: Australian Taxation Office

Project Name: Superannuation Simplification

Senior Responsible Official: Greg Farr

Planning Meeting Date: 10th October 2006

Onsite Review Dates: 29th January – 2nd February 2007

Date Report Provided to SRO: 2nd February 2007

Review Team Leader: David Henderson

Review Team Members: Dominic Grounds
John McDonald
Peter Wright

This report has been prepared in accordance with the Australian Government's Gateway Review Process (Gateway) methodology as set out in the *Guidance on the Gateway Review Process—A Project Assurance Methodology for the Australian Government*. The report summarises the findings and recommendations of the Gateway Review Team, based on an assessment against the criteria documented in the *Gateway Review Process—A Handbook for Conducting Gateway Reviews*.

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Review Conclusion

The Gateway Review Team finds that the overall status of the project is **Amber**—as defined below.

Red	It is critical to the overall success of the project that the issues raised in this review are addressed before the project proceeds.
Amber	The issues raised in this review should be addressed before the next Gateway review.
Green	The project is on target to succeed, but may benefit from implementing the recommendations in respect to the issues raised in this review.

In summary, the Gateway Review Team finds:

Stakeholders universally demonstrated a commitment to the success of the Super Simplification project and the Change Program, and a strong ethos of teamwork. Stakeholders also demonstrated a strong technical capability and consistency of message.

The approach ATO has adopted to the engagement of Accenture, and in particular the adoption of Business Outcomes as the performance targets, appears to have engendered a positive and constructive supplier relationship, and an integrated team culture.

The “direct source” method of procurement has been evaluated, justified then approved by ATO in accordance with the Commonwealth Procurement Guidelines.

Notwithstanding, the Super Simplification Project is high risk, as is the Change Program within which it is integrated.

Key recommendations include:

- Identify and commit to the way forward rather than the ongoing discussion of options.
- ATO should continue to monitor and explore viable contingency plans that retain the overall implementation of the Change Program initiatives and outcomes.
- The rescoping of Release 3 should ensure that the lessons learned from Release 1 and 2 as well as Release 3 are incorporated.
- Reporting and risk management would benefit from adopting an Earned Value approach. Project reporting should address progress against plan and forecast to complete, including lead indicators and critical path.

The following section provides further detail on the Gateway Review Team’s observations in support of this conclusion.

Findings and Recommendations

Previous Gateway Review

The table below contains the significant recommendations made in the Gate 1 – Business Case Review and action taken, including actions that varied from recommendations made in the review.

#	Recommendation	Action Taken	Comment
1	The Super Simplification Administration and Project Document will need to be updated as a result of the ICT delivery options being clarified	The Superannuation costs based on Option J have not been determined at this stage and will not be finalised until contract negotiations with Accenture	The Superannuation costs are currently being clarified by ATO with Accenture following their proposal 8/1/2007
2	The governance for the Super Simplification should be clearly defined acknowledging its status as a Tier 1 project, but still leverages the delivery capabilities and recognises the dependencies on the Change Program	Super Simplification will now be delivered using the ICP Core and will be managed as a release of the Change Program rather than a separate entity.	The Change Program sponsor has stated that Super Simplification is of the highest priority.
3	The governance approach should be able to integrate plans from each area so that the delivery of the overall business and ICT program can be monitored by the Super Simplification Project Sponsor. This will provide greater transparency on the progress of ICT deliverables which will enable business fallback based on trigger points.	The Accenture proposal to 8/1/2007 has stated that it will apply enhanced reporting of overall status that will include Estimate to Complete, critical path monitoring and key performance indicators.	Contingency trigger points and criteria are currently being defined by the Change Program
4	Super Simplification and Change Program reporting needs to be clarified so that there is no conflicting reporting between these two Tier 1 projects.	The Super Simplification will now be delivered on the ICP platform and will be implemented as a separate release (R3.2) within the Change Program and will be monitored under that program	
5	Constant slipping of schedules is a symptom of a problem that needs to be addressed to ensure that the objectives of the Super Simplification project are met	Accenture has proposed a number of initiatives in its proposal to minimise schedule slippage that was apparent in previous releases and release 3 before rescheduling.	This remains a key area of risk and there is a need to have a viable contingency program which can be executed within a reasonable timeframe.
6	The scope of Capgemini as	This has been implemented	

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Introduction

Review Approach

The Gate 2—Procurement Strategy Review focuses on evaluating the procurement strategy to provide assurance that it 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 if the project is ready to invite proposals or tenders.

In order to form an opinion in relation to this Review, the Gateway Review Team applied the Gateway methodology, interviewed relevant project stakeholders and reviewed relevant documentation. More detailed information regarding the nature of this review and its context within the Australian Government Gateway Review methodology is at Appendix A.

This review was conducted after the Request for Proposal was issued. As this is a “direct source” project, the review team considers the timing appropriate.

Stakeholders interviewed as part of this review are listed at Appendix B and the relevant project documents reviewed are listed at Appendix C.

Acknowledgements

The Review Team would like to thank all those interviewed for their support and openness, which contributed to the Review Team's understanding of the Program/Project and the outcome of this review and in particular *Arnold Ellem and Rebecca Parsons* for their excellent logistical and administrative support.

Project Description

The Australian Tax Office (ATO) has responsibility for the administration of the Government's Superannuation legislation. In the Budget speech of 9 May 2006, the Treasurer announced the plan to simplify and streamline superannuation.

As a result of this the ATO and Treasury commenced a number of parallel activities to:

- Develop a Broad Administration Approach and Costing Document to be submitted to Finance (this is essentially the business case);
- Initiate a consultation process with industry and other stakeholders;
- Commence the process to develop the draft legislation from the policy and industry and ATO feedback;

The ATO at that time had two key ICT initiatives underway:

- Change Program - The Easier, Cheaper and More Personalised (ECMP) program designed to deliver improved client experience. The new taxation systems is based on the Accenture TAS (Taxation Administration System) package and implemented in the ATO as ICP (Integrated Core Processing).
- Super Rebuild – The re-engineering of the current super systems to the new Change Program ICP platform was also underway.

The scope and timetable for both of these activities were not suitable for the delivery of the new Super Simplification. A number of ICT delivery options were identified and the ATO which resulted in a direct source Request for Proposal (RFP) issued on 15th December 2006 and a response from Accenture on the 8th January 2007. This proposal is presently under consideration by the ATO.

#	Recommendation	Action Taken	Comment
	independent business advisor should be extended to include the Super Simplification project from an end-to-end business perspective.		

Procurement Strategy Review

Business Case and Stakeholders

The business objectives of Super Simplification and how they are to be delivered are detailed in the Broad Administration Approach and Costings Document Version 1.4 dated 17th August 2006, reviewed at Gate 1.

A role of this Gate 2 review is to reconfirm or otherwise the alignment of the project with the business case.

Findings

1. The Superannuation stakeholder feedback regarding the current status of the project was consistent, well informed and positive.
2. The issues related to business change appear to be well understood.
3. The business case still reflects the business requirements.
4. The method of tracking the alignment of the project as it develops with the business case is detailed and regular.
5. The method used for the review of options for the Procurement Strategy appears appropriate.
6. The adoption of Outcome measures to define the project scope aligns the contractor performance targets and the business case objectives.
7. It is proposed by ATO that the business outcomes for the Change Program will be updated to include Super Simplification outcomes. That is, the Super Simplification project is to be integrated in the Change Program.
8. A consequence of integrating the Super Simplification within the Change Program ICP core is that the financial business case and the ICT related costs relating to Super Simplification become more difficult to separate and monitor.
9. The method of assessing the Value for Money of the proposed procurement strategy appears reasonable and consistent with the ATO procurement plan.
10. The costs of the Super Simplification development and support and its integration into the change program are difficult to determine.

Recommendations

11. The Superannuation Business Case should be updated once the Super Simplification Change Order is agreed.

Procurement Approach

The procurement approach integrates the superannuation simplification project within the broader Change Program. The procurement method is direct source as defined in the Commonwealth Procurement Guidelines (CPG).

Findings

Options considered included the selection of a third party through open tender to replace legacy systems for the “simplified superannuation” however the use of a single platform - the change program TAS platform, has been assessed by ATO as representing the best value for money and lower risk option.

Under the head agreement, the intellectual property to the background IP (i.e. Taxation Administration System (TAS)) that forms the Change Program platform is owned by Accenture and this together with the one platform decision represents sufficient justification within the CPG guidance to proceed with a “direct source” method of procurement.

The ATO process leading to the anticipated change order through direct sourcing is summarised as:

- ATO raised a request for proposal (15 Dec 06);
- Accenture responded in detail (8 Jan 07);
- ATO are currently evaluating the Accenture proposal using an approved evaluation plan (10 Jan 07) on a best value for money basis. The Accenture proposal is being analysed against range of technical criteria whilst the price is being tested through an open book examination of Accenture’s estimate methodology and by obtaining independent advice on the validity of Accenture’s estimates and labour rates;
- Following evaluation, ATO and Accenture will negotiate the “change order” (planned execution for Feb 07).

The process has so far delivered ATO sufficient information to proceed to negotiate a change order.

Additional findings are:

- The objectives of the procurement were developed by an integrated ATO/Accenture change program team, whilst the Accenture proposal was prepared by a separate Accenture team;
- The “direct source” method has been evaluated, justified then approved by AC Corporate Procurement in accordance with the CPG.
- Given the lack of capacity of legacy systems and the strategic decision to have ATO products based on one platform, inclusion of super simplification into the change program as the fundamental basis for this procurement is justified.
- The contract management strategy can be summarised as:
 - Applying the head agreement with general terms and conditions for the change program;
 - Raising work orders against the head agreement for specific requirements (e.g. such simplified superannuation);
 - Using change orders against each work order to allow for take up of contingency.

- The simplified superannuation project will benefit by the preceding roll out of other ATO products in the Change Program;
- The documentation presented indicates the ATO's Chief Executive's Instructions have been complied with; and
- Value for money determination includes:
 - Applying the terms and conditions of the change program head agreement to the proposed "change order";
 - Identifying technical criteria to assess the proposal; and
 - Testing the proposed price, including both the labour rate and the labour estimates.

Recommendations:

- The change order should be developed to ensure that the ATO is positioned to exercise support options after the warranty period in an open and fair manner; and
- The change order should be developed to ensure that flexibility exists to take up contingency options without the need to negotiate an additional change order.

Review of Current Phase

This aspect of the Gate 2 review looks at the current status of the program.

During the period October to December 2006 a number of delivery options were considered by the Change Program on how to integrate the Super Simplification business solution while meeting the critical business program requirements.

The preferred delivery options involved the integration of the Superannuation program governance into the overall Change Program governance framework and project plan while still maintaining a separate stakeholder engagement plan and financial plan.

Findings

- The outcomes approach to the contract and the use of the blended rate has been an effective management tool and is delivering the anticipated benefits.
- Resource shortages in the design phase of Super have been raised as a concern by a number of stakeholders.
- The role of the Independent Assessor (Capgemini) is a valuable risk management approach that is adding value to the Change Program.
- The Super Simplification delivery program has now been integrated into the Change Program and it is being managed as a separate release.
- Change Program stakeholders have stated that the Super release development program has been designed so that there are minimal dependencies between R3.1 and R3.2 so that the contingency plan can be executed.
- Accenture has proposed improved project status reporting for the delivery of R3 releases that will provide improved transparency of status, critical path activities and key performance indicators.
- The Change Program has identified a number of factors that have contributed to previous release over-runs and has implemented a number of actions in the revised Release 3 delivery plans to avoid these issues in the revised delivery schedules.
- The inclusion of the Super Simplification into the Change Program is resulting in a rescoping of Release 3.

Recommendations

- The rescoping of Release 3 should ensure that the lessons learned from Release 1 and 2 as well as Release 3 are incorporated.

Risk Management

This aspect of the Gate 2 review looks at identification and management of risk.

Findings

- The delivery of Super Simplification within the Change Program current plan (Option J) is widely recognised as high risk. Management of this risk is also recognised as critical and has been consolidated into a single register, in line with the ATO standard.
- Achieving the timeframes is a pervasive risk and availability of skilled resources limits the mitigation strategies.
- Some stakeholders identified any significant changes delivered in the May 2007 budget as further risk. The project plan has some allowance for contingency to address changes, but any major changes will jeopardise the delivery timeframe.
- The Change Program for Release 3 is on a critical path. Major changes will jeopardise delivery and potentially result in deferring functionality, additional costs, loss of impetus, team morale and deferred benefits realisation.
- The link between risks and issues (i.e. when a risk materialises and becomes an issue) is unclear.

Recommendations

- The ATO should ensure its risk management framework complies with AS4360 Risk Management.
- Risk management needs to be included in weekly reporting to ensure appropriate mitigation actions can be taken and are monitored for their effectiveness.
- Reporting and risk management would benefit from adopting an Earned Value approach. Project reporting should address progress against plan and forecast to complete, including lead indicators and critical path.
- The transition and link between Risks and Issues Register should be clearly defined.

Readiness for Next Phase (Investment Decision)

The purpose of this Gate 3 activity is to determine that the program/project plans for the remaining phases are realistic and the timelines are achievable and resourced with the appropriately skilled resources.

Findings

- The proposed Release 3 schedule is very aggressive schedule with overlapping phases and releases including two pilots. This proposed schedule has a number of risks that are recognized by Accenture, ATO and Capgemini. This project plan is high risk.
- The level of confidence of some stakeholders in the Option D contingency plan is not high. Option D contingency plan (two major releases within 6 months) is considered high risk.
- Stakeholders indicated previous releases of the Change Program have been subject to delivery delays and have required higher levels of support to bed down the system in production. Lessons learned from these deployments appear to be reflected in the new Option J replan.
- The project culture would benefit by focussing on a way forward (egg. Option J), rather than the ongoing discussion of options.
- The Super Simplification release (R3.2) is being developed with little reliance on R3.1 so that if this release is delayed, Super can be implemented as planned
- A resourcing plan has been identified. The project has an expert team of subject matter experts of a high quality and necessary skills to deliver the outcomes – the critical element of time to deliver is creating risks and diluting the capability of these skilled resources.
- The Blake Dawson Waldron advice (dated 16/12/2004) in relation to the risks raised by the outcomes basis of Work Order 9 remains relevant.

Recommendations

- Identify and commit to the way forward rather than the ongoing discussion of options.
- Consider the Blake Dawson Waldron risk management advice (16/12/2004) in the formulation of proposed Change Order.
- The change order scope should include improved program reporting.

Examples could include: estimated to complete for each phase activity, identification of the critical path activities and the actions being taken to remove these activities off the critical path, simplification of reporting through the use of key performance indicators.

- The change order scope should include identification of Super Simplification

Examples could include: costs including: direct delivery costs including additional hardware and software, indirect delivery costs for other releases that are a consequence of the need to ensure the delivery of the Super Simplification release, operational support costs (CPSF) that are attributable to the Super Simplification products and business systems.

- The change order scope should include a resourcing and retention plan.
Examples could include: identification and retention of key Accenture resources, transition of ATO staff post R3.3, independent integration testing services.
- The change order scope should include improved ATO operational readiness through CPSF operational management model.
Examples could include: improved operational handover using ATO (ITSM/ITIL) processes that have been refined through previous releases, transfer of skilled resources from development to support to minimise operational outages, recognition of the need for ATO to have management independence and design authority over ICP at the end of the warranty.
- ATO should continue to monitor and explore viable contingency plans that retain the overall implementation of the Change Program initiatives and outcomes.
- The contingency plan for Option J will only be effective if the time to execute it is achievable. It is recommended that clearly defined trigger points be defined for the execution of contingency plans. The enhanced Option J program reporting approach from Accenture will assist in this determination.
- Consideration should be given to the inclusion of a pilot for Super if the contingency plan required Super to be implemented as the first business solution on ICP.

APPENDIX A: Gate 2 Review—Purpose and Context

Gateway is a project assurance methodology that involves short, intensive reviews at up to six critical stages in the lifecycle of a project. Reviews are conducted by a team of reviewers not associated with the project, and usually contain a mix of experts sourced from the public and private sectors. Reviews are designed to:

- assess the project against its specified objectives at a particular stage in the project's lifecycle;
- provide early identification of any areas that may require corrective action; and
- increase confidence that a project is ready to progress successfully to the next stage.

Following the Gate 1—Business Case Review, the Project Governance Board or Steering Committee and/or Senior Responsible Official will have determined whether the project is feasible and has a robust high-level business case.

The Gate 2—Procurement Strategy Review focuses on evaluating the procurement strategy to provide assurance to the Project Steering Committee and/or Senior Responsible Official that the selected procurement approach is appropriate for the proposed acquisition and that it establishes a clear definition of the project, establishes a plan for its implementation, and has made an assessment of the project's potential for success. It also provides assurance that the project is ready to invite proposals or tenders from the market

At Gate 2, the Gateway Review Team should:

- confirm the business case, now that the project is fully defined;
- ensure that the procurement strategy is robust and appropriate and provides an exit strategy, if necessary;
- ensure that the project's plan is appropriately detailed and realistic, through to completion, and includes a change management strategy;
- ensure that the project's controls and organisation are defined (financial controls are in place and the resources are available);
- confirm funding availability for the whole project;
- confirm that the development and delivery approach and mechanisms are still appropriate and manageable;
- check that the supplier market capability and track record (or existing supplier's capability and performance) are fully understood;
- confirm that the procurement approach will facilitate good client/supplier relationships;
- confirm that the procurement plan facilitates an outcome providing value for money;
- confirm that appropriate project performance measures and tools are being used;
- confirm that quality assurance procedures have been applied consistently with the previous review;
- confirm compliance with IT infrastructure and security requirements, as appropriate for IT projects; and
- confirm compliance with building codes, occupational health and safety and sustainability requirements, as appropriate for construction projects.

APPENDIX B - List of Interviewees

NAME	ROLE/POSITION	DATE INTERVIEWED
Greg Farr	ATO 2 nd Commissioner	29/1/2007 30/1/2007 31/1/2007 1/2/2007 2/2/2007
Steve Hamilton	ATO Superannuation Business Assurance and Engagement Manager	29/1/2007
Arnold Ellem	ATO AC Corporate Procurement	29/1/2007
Matt Yannopoluos	ATO Business Solutions	29/1/2007
Bob Webb	ATO FAC Change Program Integration & Management	29/1/2007
Graham Grayson	ATO AC CPIM	29/1/2007
Gary Pascoe	Capgemini – Independent Assurer	30/1/2007
Brad Freeman	Capgemini – Independent Assurer (by phone)	30/1/2007
Bill Gibson	ATO - CIO	31/1/2007
Todd Heather	ATO - CTO	31/1/2007
Garry Webster	ATO – ICT IT CP Release 3	31/1/2007
Megan Kelly	ATO – AC ICP CP Management	31/1/2007
John Becker	ATO – AC Super Operations	31/1/2007
Ramez Katf	Accenture – Release Manager	1/21/2007
David Hosking	Accenture – Program Office	1/2/2007
Carl Ward	Accenture - Architect	1/2/2007
Adrienne Sweeny	ATO – Superannuation Project Detail	1/2/2007
Sarah Kimmorley	ATO – Superannuation Project Detail	1/2/2007
Greg Dark	ATO – Release Sponsor	1/2/2007
Bill Powell	ATO – AC Integrated Core Processing (by Phone)	1/2/2007
Raelene Vivian	ATO – DC Superannuation	1/2/2007
Brett Petersen	ATO – AC Super Simplification	1/2/2007

APPENDIX C - List of Documents Reviewed

DOCUMENT TITLE	VERSION NO. AND/OR PUBLICATION DATE
VOLUME 1	
• History of ATO Superannuation Systems Rebuild	undated
• Change Order 32 to Work Order 9 – Interim Work for Superannuation systems rebuild	7/8/2006
• Change Order 27 to Work Order 9 – Superannuation systems rebuild – High Level Design	28/6/2006
• Gartner research on COTS options available for the redevelopment of ATO Superannuation systems	1/9/2006
• Work Order 10 – Fit-gap analysis of ATO Superannuation systems requirements with the Integrated Core Processing system	24/8/2006
• Procurement Plan for the provision of research services in relation to the redevelopment of Superannuation systems, including a fit-gap analysis with the Change Program solution	18/7/2005
VOLUME 2	
Superannuation rebuild	
• Gap Analysis presentation to the CPSC and Attachment A	21/11/2005
• Super Fit Gap Analysis	29/9/2005
• Capability Changes for Super	missing
• Superannuation Transition Approach	02/12/2005
• Superannuation Program Management and Release Management Approach	22/11/2005
• Super Analysis Project – Advisory Group Meeting	30/11/2005
• Description of scope to include simplification	undated
Superannuation Simplification	
• A plan to Simplify and Streamline Superannuation – Outcomes of Consultation	5/9/06
• Super simplification – contribution and benefits	undated
• Making it easier to find and transfer super – a progressive approach	undated
• Self managed superannuation funds (SMSFs) – enhancing regulation and operation of the market	undated
• A Plan to Simplify and Streamline Superannuation	5/06
VOLUME 3	
Change Program	
• Change Program executive Charter	12/7/06
• Phase 3 Program Management Charter	17/10/06
• Program Charter Appendix 8.3 Independent Assurer Overview	21/10/04
• Change Program Steering Committee Terms of Reference and Protocols	16/2/05
• Phase 3 Governance	29/7/05
• ECMP Change Program - Governance	14/9/06
• Post 6 June CPSC Phase 3 Governance (Draft)	undated
Policy Implementation Forum	
• Role of the Policy Implementation Forum	17/10/06

• Policy Implementation Forum Membership	17/10/06
Superannuation Systems	
• Super Feasibility Report	9/10/06
• Superannuation Contingency Options	11/10/06
• Superannuation Contingency Options v1.0	11/10/06
• Deployment Options Resources Profile	undated
Change Program Head Agreement Number (03/15416) – Work Order Number 9 – Phase 3 Amendment 36	Up to amdt 36
Option J - Release 3 and Superannuation Deployment Proposal	8/1/2007
Option J - Release 3 and Superannuation Deployment Proposal - Attachments	8/1/2007
Simplifying Superannuation – Implementation Strategy	17/10/2006
Super Simplification – High Level Design	25/10/2006
Super Simplification – Project Plan	25/10/2006
Scoping Brief	18/10/2006
Super Simplification – Administration and Costing	4/8/2006
Super Simplification – Administration and Costing – Updated Costing	24/8/2006
Super Simplification – Project Documentation and Sign-off	25/10/2006
Super Simplification – High Level Risks & Mitigation Strategies	?/11/2006
Super Simplification – Co-design Plan	13/10/2006
Super Simplification – Co-design Plan - Updated	1/1/2007
Super Simplification – High Level Client Experience	26/10/2006
ATO Super Simplification Gateway Gate 1 – Final Report	31/10/2006

APPENDIX D – Summary and Recommendations

Overall Picture of the Project

The Super Simplification project and now been integrated into the Change Program and is represented by a separate release so that it can be managed strategically. The overall Change Program remains a complex project due to the number of parallel and overlapping activities and the need to support the legislation and operational timetable.

The Super Simplification Project is high risk, as is the Change Program within which it is integrated.

Stakeholders universally demonstrated a commitment to the success of the Super Simplification project and the Change Program, and a strong ethos of teamwork. Stakeholders also demonstrated a strong technical capability and consistency of message.

The approach ATO has adopted to the engagement of Accenture, and in particular the adoption of Business Outcomes as the performance targets, appears to have engendered a positive and constructive supplier relationship, and an integrated team culture.

Recommendations

1. The Superannuation Business Case should be updated once the Super Simplification Change Order is agreed.
2. Identify and commit to the way forward rather than the ongoing discussion of options.
3. ATO should continue to monitor and explore viable contingency plans that retain the overall implementation of the Change Program initiatives and outcomes.
4. The rescoping of Release 3 should ensure that the lessons learned from Release 1 and 2 as well as Release 3 are incorporated.
5. Risk management needs to be included in weekly reporting to ensure appropriate mitigation actions can be taken and are monitored for their effectiveness.
6. Reporting and risk management would benefit from adopting an Earned Value approach. Project reporting should address progress against plan and forecast to complete, including lead indicators and critical path.
7. The ATO should ensure its risk management framework complies with AS4360 Risk Management.
8. The transition and link between Risks and Issues Register should be clearly defined
9. The change order should be developed to ensure that the ATO is positioned to exercise support options after the warranty period in an open and fair manner.
10. Consider the Blake Dawson Waldron risk management advice (16/12/2004) in the formulation of proposed Change Order.
11. The change order should be developed to ensure that flexibility exists to take up contingency options without the need to negotiate an additional change order.
12. The change order scope should include improved program reporting.
13. The change order scope should include identification of Super Simplification costs.
14. The change order scope should include a resourcing and retention plan.
15. The change order scope should include improved ATO operational readiness through CPSF operational management model.

Urgency

- The issues raised in this review should be addressed before the next Gateway review.

END OF REPORT