National Infrastructure
& Service Transformation
Authority

Guidance for Departments

Integrated Assurance Strategies and Integrated Assurance and Approval Plans

A guide to implementing integrated assurance

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This information is also available on the NISTA page on gov.uk:
https://www.gov.uk/government/organisations/national-infrastructure-and-service-transformation-authority

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INTRODUCTION

The National Infrastructure & Service Transformation Authority

In January 2011, the Prime Minister wrote to Cabinet confirming the mandate for the new Major Projects Authority (MPA) in the Cabinet Office. The MPA represented a sea change in the oversight of central government's major projects, at both an individual and a portfolio level. It aimed to address the findings from the NAO report *Assurance of High-Risk Projects* (June 2010) and from the Major Projects Review undertaken during summer 2010. In 2016, the MPA merged with Infrastructure UK (IUK) to form the Infrastructure and Projects Authority (IPA), in a new partnership between the Cabinet Office and HM Treasury, further significantly improving the delivery success rate of major projects across central government. In 2025 the IPA merged with the National Infrastructure Commission (NIC) to form The National Infrastructure and Service Transformation Authority (NISTA).

A 'major project' is defined as any central government funded project or programme that requires HM Treasury approval during its life, as set out in Delegated Authority letters, and/or is of special interest to the Government.

Integrated assurance and approval

'Integrated assurance and approval' is defined as the planning, coordination and provision of assurance activities and approval points throughout the 'policy to delivery' lifecycle, proportionate to levels of project cost and risk.

The NAO report called for a central, mandatory system of assurance to be established for central government which:

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

NISTA therefore has the authority to require an Integrated Assurance and Approval Plan (IAAP) from every major project, including timetables for Treasury approvals, which is to be jointly validated by NISTA and HM Treasury. Compliance with the agreed IAAP will normally be a condition of Treasury approval.

NISTA recommends that central government bodies develop an Integrated Assurance Strategy (IAS) to ensure agreed and consistent assurance standards and IAAPs across their portfolio of major projects.

This guide outlines how to produce Integrated Assurance Strategies and Integrated Assurance and Approvals Plans that are fit for purpose. It should be read in conjunction with the *Major Project Approval and Assurance Guide* (Nov 2016), which can be found on: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/576015/Treasury_approvals_process_for_programmes_and_projects.pdf

INTEGRATED ASSURANCE STRATEGY

Why?

The Integrated Assurance Strategy (IAS) provides a strategic overview of the assurance regime required for all major projects within an organisation's portfolio. It provides guidance to major project teams, with the aim of them all applying a consistent quality standard and approach, which meets organisational, NISTA and HM Treasury requirements for assurance planning and implementation.

In the absence of a corporate IAS, it is recommended that any programme fulfilling the major project definition should develop its own specific IAS, thereby providing strategic direction on assurance to all the projects within it.

Who?

A corporate IAS should be developed and managed by the organisation's Portfolio Management Office (or equivalent) and agreed at executive board level.

Responsibility for ensuring local compliance with the corporate IAS rests with the Senior Responsible Owner (SRO) for each major project.

A programme IAS should be developed and managed by the Programme Management Office (or equivalent) and agreed by the programme board.

Annex C provides a Responsibilities Matrix.

What?

The corporate IAS should cover the organisation's full portfolio of programmes and projects, but with particular emphasis on those which fit the definition for a major project and are therefore included in the Government Major Projects Portfolio (GMPP).

Any IAS must recognise the fundamental links between assurance and relevant investment approval systems – both within the organisation and from HM Treasury.

A framework for an IAS is outlined at Annex A.

How?

An IAS should be developed with reference to this guidance and taking into account good practice developed by other government bodies, and discussions with assurance providers and key stakeholders such as NISTA, HM Treasury and the corporate finance function.

The scoping documentation for a major project, e.g. a Programme Definition Document, should recognise the corporate IAS requirements, where in place. Alternatively a programme-level IAS should initially be written alongside the scoping documentation and once approved by the programme board should be incorporated into the Business Case (Management Case section).

An IAS should be reviewed periodically to ensure it remains aligned with strategic assurance requirements and business objectives.

INTEGRATED ASSURANCE AND APPROVAL PLANS

Why?

An Integrated Assurance and Approval Plan (IAAP) is designed to ensure that appropriate assurance activities are effectively planned, scheduled, coordinated and that resources are secured in advance.

IAAPs were made a mandatory requirement for all central government major projects by the Prime Minister in January 2011. Compliance with the agreed IAAP will normally be a condition of HM Treasury approval.

When?

The IAAP should initially be developed at the outset of the major project, alongside the Project Initiation Document (PID) or equivalent, and from then on should be integral to the overall programme or project plan. Ideally it should form part of the management section in the business case for the programme or project.

It is particularly important that the initial IAAP is defined, and validated by NISTA and HM Treasury, in sufficient time for appropriate planned assurance to take place prior to submion of a Strategic Outline Business Case (SOBC) to HM Treasury for approval. Treasury will not normally approve major projects unless they have an IAAP and have complied with it. The process for submission of IAAPs is described in the *Treasury Approvals Process for projects and programmes:*
https://www.gov.uk/government/publications/treasury-approvals-process-for-programmes-and-projects

NISTA and HM Treasury will jointly validate the IAAPs of the highest priority major projects, and will expect to have sight of the IAAPs for all other major projects within the Government Major Projects Portfolio (GMPP).

The IAAP should be periodically reviewed and updated, if appropriate, after each assurance review, change in scope or in significant risk potential of the project. Amended IAAPs should be submitted to the MPA so that significant changes can be validated and assurance and approval schedules amended by the MPA and HM Treasury – this is particularly important to enable the MPA to forward plan reviewer resources to meet demand from departments and to prevent delays in approval schedules.

The IAAP should be maintained until the project is closed and delivery responsibility passes to the operational business.

Who?

Development of the IAAP is the responsibility of the programme or project manager. Compliance with it is the responsibility of the SRO.

Once validated by NISTA and HM Treasury (if applicable), it should be approved by the programme or project board and subsequently reviewed periodically by the board in the light of any assurance activity undertaken, changes in risk potential or scope of the programme or project.

In compiling the IAAP the major project team should consider the functional assurance requirements required to support local and HM Treasury approval points, as well as corporate requirements for regulatory, technical and audit assurance requirements, including those of the NAO. Relevant stakeholders from these areas should be consulted when developing the plan, to ensure that the final approved IAAP is widely supported and fit for purpose.

What?

At Annex B is a framework and model schedule for an IAAP. This demonstrates the range of assurance and approval activities to consider when building an IAAP – it is not a standard template that must be complied with.

An IAAP should approximately cover a two-year period. Significantly less than this does not support forward planning of key milestones on a major project which may take years to deliver, whilst plans going much beyond this time period will need more repeated revisions as the programme or project progresses.

Elements to consider and include are:

- Functional assurance, e.g. technical, Health & Safety, quality, data security, information, regulatory, construction, financial, due diligence, (Level 1 Assurance)
- Independent assurance reviews provided by NISTA, e.g., OGC Gateway™, Project Assessment Reviews (Level 2 assurance)
- Audits, e.g. internal and NAO (Level 3 Assurance)
- Organisational approval processes, e.g. of major projects and investments
- HM Treasury approval processes.

A fit for purpose IAAP is not just a schedule of assurance and approvals. A summary of the IAAP schedule is an integral part of quarterly GMPP reporting to NISTA, but this does not replace the requirement to have a full IAAP in place.

How?

Before starting, it is important that the organisation's PPM Centre of Excellence or Portfolio Management Office (or equivalent) is consulted, as they may have established local guidelines and templates for design, production and agreement of IAAPs.

There are various ways to approach compiling the plan. For example:

- Project team development of a 'Straw Man' plan for consultation
- 1:1 discussions
- Workshop(s) – with programme/project team and/or stakeholders
- Combination of all the above.

An IAAP should be developed using a risk-based approach to ensure that the assurance provision is both proportionate and meets the needs of all those parties requiring an assurance. An IAAP for a programme should take into account the assurance coverage of its constituent projects, so that activities are scheduled to best avoid assurance overlap and assurance overload.

Annex A

Integrated Assurance Strategy (IAS) - a model structure

Introduction

- What an IAS is
- Why it is required.

Purpose and scope

- Reference to the 2011 mandate and NISTA
- How the IAS will be used within the organization
- Scope of the IAS, including any exclusions or exceptions.

Application of assurance

- A commitment to end-to end, risk-based, integrated assurance across the organization
- A commitment to use established best practice, e.g. planned and consequential assurance and escalation processes where appropriate
- A short summary outlining and endorsing the tools and techniques to be used, e.g. IAAPs, local functional assurance, audit, and independent assurance reviews from NISTA.

Approvals

- Why and how assurance processes must be linked to the approvals processes within the organisation and from HM Treasury.

Responsibilities and accountabilities

- A description of the organisation's strategic assurance responsibilities and accountability model – including local validation processes for IAAPs not validated by NISTA and HM Treasury.
- Principles for how assurance must be applied, e.g. timely, best practice
- SRO responsibility for implementing the actions and recommendations in assurance review reports
- Corporate support for wider assurance requirements defined in the Prime Minister's mandate, e.g. providing accredited reviewers (see Annex C)

Reporting and communications

- A description of the reporting processes, tools and schedules to be used – both internal and external, including GMPP reporting to NISTA
- The corporate approach to, and means of, communicating outcomes (both positive and negative) from assurance activity, both internally and externally
- Transparency requirements and commitments in relation to assurance outcomes and reports.

Resourcing

- Commitment to develop a pool of resources for deployment for assurance reviews both within the organisation and for release to other departments for assurance activities
- Show relationship between assurance review participation and the individual's learning and development and corporate PPM capability enhancement
- Corporate recognition of assurance reviewer expertise and contribution.

Annex B

Integrated Assurance & Approval Plan (IAAP) – a model structure

Introduction
- Reference to the corporate IAS
- What an IAAP is
- Why it is required.

Purpose and scope
- Reference to the Prime Minister's mandate and NISTA
- How the IAAP will be used by the major project team
- Scope of the IAAP, including any exclusions or exceptions.

Assessment of risks and determination of assurance requirements
- Tools and techniques used to determine risk and focus for assurance activities
- Description of how the IAAP has been developed.

Roles and responsibilities
- Identify who within the organisation has what responsibilities in relation to assurance and approvals – see Annex C
- List of additional key stakeholders and interested parties.

Planned assurance coverage and scheduling
- Description of the assurance products to be used (see IAAP guidance above)
- When and why they are to be used.

Approvals
- Outline of approvals process within the organisation
- Whether approvals will be required from HM Treasury and at what stages.
- Explanation of the assurance evidence which will be required to support approvals at each level.

Cost and resources
- An estimate of chargeable costs required for all assurance activities for the period of the plan e.g. NISTA led reviews, audits and other functional assurance – these should be incorporated into the major project budget
- An indication of major project resource (days) requirements.

Reporting and communications
- A description of the reporting processes, tools and schedules to be used – both internal and external, including GMPP reporting to NISTA
- The major project approach to, and means of, communicating outcomes (whether positive or negative) from assurance activity, both internally and externally
- Transparency requirements and commitments in relation to assurance outcomes and reports.

Managing outcomes, consequential assurance and escalation
- SRO responsibility for implementing the actions and recommendations in assurance review reports
- Overall approach to acting on assurance findings
- Processes and tools to be used, e.g. NISTA Assurance of Action Plans.

Schedule

- The planned assurance activities for approximately 24 months ahead
- Assurance links to approval points and key milestones (see example below).

Generic example template for an Integrated Assurance and Approvals Plan (IAAP)

Assurance/Approval	Primary client	Last review date	Current Financial Year (show expected start date)											
			A	M	J	J	A	S	O	N	D	J	F	M
Programme/Project* Milestones (*delete as applicable)														
Approvals	Investment Board													
	HMT approval points (SOC/OBC/FBC/other)													
	Other approvals e.g. ICT													
Independent Assurance														
Project Validation Review	Senior Policy Lead													
PAR	NISTA/SRO													
OGC Gateway™	NISTA/SRO													
GMPP Reporting	NISTA													
Functional Assurance														
Technical	PM/Board													
Quality	PM/Board													
Information	PM/Board/ISO													
Security	PM/Board/DSO													
Financial (Compliance audit)	PM/Board Audit Committee													
Audit														
Internal	Audit Committee													
External	NAO/PAC													

Annex C
Responsibilities Matrix

Responsible bodies and roles	Integrated Assurance Strategy (IAS)	Integrated Assurance and Approvals Plan (IAAP)
Departmental Board (These responsibilities may be delegated to the Audit Committee)	Approves the corporate IAS Monitors portfolio performance against the corporate IAS Monitors indications of significant new initiatives which are likely to be delivered through a major project Advises NISTA about requirement(s) for Critical Friend Review or Project Validation Review (as appropriate) for these emerging initiatives	
Portfolio Management Office or Centre of Excellence (or equivalent)	Develops and maintains the corporate IAS Monitors indications of significant new initiatives which are likely to be delivered through a major project Advises NISTA about requirement(s) for Critical Friend Review or Project Validation Review (as appropriate) for these emerging initiatives	Liaises with investment bodies to ensure their assurance requirements are considered and appropriate Provides local IAAP guidance and/or templates to major project teams Local validation of IAAPs in line with corporate IAS
Programme/Project Board	Approves programme IAS (if applicable)	Approves IAAP
SRO/Sponsor	Agrees programme IAS (if applicable) Ensures IAAP and assurance activities comply with strategic requirements in corporate/programme IAS	Agrees IAAP Sponsors assurance reviews Communicates and actions assurance findings and recommendations

		Owns programme/project response and implementation of recommendations in assurance reports
Programme/Project Management Office (PMO)	Develops initial programme IAS (if applicable) as part of definition documentation Ensures compatibility of programme IAS with corporate IAS (if applicable)	Develops initial IAAP through consultation with stakeholders and independent and internal assurance providers Completes Risk Potential Assessment (RPA) and sends it to SRO for approval to instigate each assurance review Liaises with potential assurance providers to schedule and resource assurance reviews in line with IAAP Reviews IAAP after each assurance activity and updates IAAP if appropriate – sends amended IAAP to NISTA for validation Monitors execution of IAAP and actions exceptions
Programme /Project Manager		Manages execution of the IAAP schedule and requirements
Stakeholders	Input to development of the corporate or programme IAS	Indicate assurance requirements Receive assurances (e.g. reports)
Investment Bodies (HMT/Departmental)	Monitor indications of significant new initiatives which are likely to be delivered through a major project Advises NISTA about requirement(s) for Critical Friend Review or Project Validation Review (as appropriate) for these emerging initiatives	Indicate assurance requirements Receive assurances to inform decision making (e.g. reports)
National Infrastructure and Service Transformation Authority	Reviews corporate or programme IAS on request	Validates (in partnership with HM Treasury) IAAPs for highest risk major projects in the GMPP Oversight of IAAPs and monitor execution of IAAPs across the GMPP including escalation of non-compliance or slippage.

		Implements consequential assurance, applied support and/or intervention (as appropriate) when planned assurance identifies that a major project is in significant difficulty Monitors indications of significant new initiatives which are likely to be delivered through a major project – identifies requirement for Project Validation Review