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Audit of IT Governance

Office of Audit and Evaluation

Final Report

August 2011

Canada

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EXECUTIVE SUMMARY

The Information Systems Branch (ISB) of Agriculture and Agri-Food Canada (AAFC) had a total financial budget of approximately $105M in 2010-11, which included A-Base, cost recoveries and funds from other sources.

In 2010, the Chief Information Officer (CIO) instituted an IM/IT Portfolio Management Framework (the Framework) that provides a gating process for IT-enabled projects. The total estimated value of projects managed by the Framework was $55M as of March 30, 2011. AAFC has a committee structure for IT governance, which includes various committees composed of management and subject matter resources. Each committee has a mandate to make decisions in a given area of IT.

An audit of IT governance was included on AAFC's Risk Based Audit Plan for 2011-14. The objective of the audit was to provide assurance that the IT governance processes in place at AAFC were adequate and effective in identifying, prioritizing, monitoring, and measuring IT resource allocation decisions and in ensuring alignment with departmental objectives.

The audit found AAFC has a foundation for effective IT governance based on:

- A committee structure for IT governance, including Business Information Solutions Council (BISC) and the Information Systems Branch's Senior Management Committee (SMC)
- An IM/IT Portfolio Management Framework with a project gating process for IT-enabled projects which has been documented and adoption is underway.

However, the audit noted opportunities for improvement which will help strengthen the Department's IT governance processes for greater strategic alignment with departmental objectives and achievement of benefits. The recommendations, directed at the Chief Information Officer, are summarized as follows:

- Enhance the Framework in regards to project costing
- Develop and implement improved tools and practices to ensure activities follow the Framework
- Implement a documented formalized process to prioritize IT projects and ensure that these procedures support alignment with departmental objectives
- Revise IT practices for greater integration of architecture and security considerations
- Ensure streamlined and standardized IT reports and executive dashboards are available for monitoring and decision-making.

1.0 INTRODUCTION

1.1 BACKGROUND

1.1.1 The Information Systems Branch (ISB) of Agriculture and Agri-Food Canada (AAFC) had a total financial budget of approximately $105M in 2010-11, which included A-Base, cost recoveries and funds from other sources.

1.1.2 In 2010, the Chief Information Officer (CIO) instituted an IM/IT Portfolio Management Framework (the Framework) that provides a gating process for IT-enabled projects. The total estimated value of projects managed by the Framework was $55M as of March 30, 2011. AAFC has a committee structure for IT governance, which includes various committees composed of management and subject matter resources. Each committee has a mandate to make decisions in a given area of IT. In particular, the Business Information Solutions Council (BISC) is responsible for strategic decision making, and is an important component of the new Framework's foundational governance structure.

1.1.3 In general, IT Governance has a large potential impact on IT expenditures, as well as on the efficiency and effectiveness of internal services and program delivery. IT systems and technologies are also important elements of the mitigation strategies for several key risks in AAFC's Corporate Profile, such as: Knowledge and Information Management, and IM/IT Disaster Recovery Readiness. For these reasons, an audit of IT governance was considered as a very high audit priority and included on AAFC's Risk Based Audit Plan for 2011-14. Ernst & Young was contracted to support the audit engagement.

1.1.4 The relevant policies and standards on IT Governance include the TBS Policy and Directive on Management of Information Technology, TBS Guide to Project Gating for IT-Enabled Projects and COBIT Version 4.1.[1]

1.2 AUDIT OBJECTIVE

1.2.1 The objective of the audit was to provide assurance that the IT governance processes in place at AAFC were adequate and effective in identifying, prioritizing, monitoring, and measuring IT resource allocation decisions and in ensuring alignment with departmental objectives.

[1] COBIT is a set of leading practices for information technology management created by Information System Audit and Control Association (ISACA), and the IT Governance Institute (ITGI). COBIT provides managers, auditors, and IT users with a set of generally accepted measures, indicators, processes and best practices to assist them in maximizing the benefits derived through the use of information technology and developing appropriate IT governance and control in an organization.

1.3 AUDIT SCOPE

1.3.1 The scope of this audit included IT governance processes in place at AAFC, mostly at headquarters within the National Capital Region, as of January 2011. The audit program was developed to cover the following broad areas of review:

- IT frameworks, including governance, portfolio management, risk management and internal control
- Monitoring, reporting and communication
- Technology, development and acquisition standards.

1.4 AUDIT APPROACH

1.4.1 The criteria selected for this audit were based on the processes and control objectives presented in the Control Objectives for Information and Related Technology (COBIT) Version 4.1.[2] Each control objective selected was examined according to the assurance steps and compared against control practices identified in COBIT v.4.1. The associated processes that were examined during this audit as well as the audit criteria are listed in Appendix A.

1.4.2 A risk-based audit program was designed to include interviews, documentation reviews, observations and sample-based testing.

1.4.3 The audit selected a sample of projects to better understand how ISB's Framework is applied in practice, and to test project compliance against the governance processes in place. The 2009-10 project portfolio was used as a test population to gain a better appreciation for the full project lifecycle while the Framework was being developed and implemented. The base population of projects for audit testing consisted of 48 projects from 2009-10. Sample audit testing was performed on five projects[3]. Of these five projects tested, two were completed in 2009, one was completed in 2010, and two were still in progress at the time of the audit.

1.4.4 This audit report is based on fieldwork conducted between February and June 2011.

[2] COBIT is a set of leading practices for information technology management created by Information System Audit and Control Association (ISACA), and the IT Governance Institute (ITGI). COBIT provides managers, auditors, and IT users with a set of generally accepted measures, indicators, processes and best practices to assist them in maximizing the benefits derived through the use of information technology and developing appropriate IT governance and control in an organization.

[3] Although the audit team designed and considered the sample to be generally representative, it is not possible to extrapolate the sample findings back to the IT project population of this size.

1.5 CONCLUSION

1.5.1 The audit found AAFC has a foundation for effective IT governance based on:

- A committee structure for IT governance, including Business Information Solutions Council (BISC) and the Information Systems Branch's Senior Management Committee (SMC)
- An IM/IT Portfolio Management Framework with a project gating process for IT-enabled projects which has been documented and adoption is underway.

1.5.2 However, the audit noted opportunities for improvement which will help strengthen the Department's IT governance processes for greater strategic alignment with departmental objectives and achievement of benefits. These opportunities for improvement are presented in Section 2.0 of the report.

1.5.3 The audit acknowledges that frameworks like the recently implemented IM/IT Portfolio Management Framework take years to refine and adopt in full. For this reason, the audit results should help AAFC enhance and mature its Framework and governance processes in the early stages of Framework adoption.

1.6 STATEMENT

1.6.1 In the professional judgment of the Chief Audit Executive, sufficient and appropriate audit procedures have been conducted and evidence gathered to support the accuracy of the opinion provided and contained in this report.

1.6.2 The opinion is based on a comparison of the conditions, as they existed at the time, against pre-established audit criteria that were agreed to with management. The opinion is applicable only to AAFC IT governance processes. The evidence was gathered in compliance with the Treasury Board of Canada Secretariat policy, directives and standards on internal audit, and the procedures meet the professional standards of the Institute of Internal Auditors. The evidence has been gathered to be sufficient to provide senior management with the proof of the opinion derived from the internal audit.

2.0 DETAILED OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT RESPONSES

2.0.1 This section of the report presents the key observations, based on the evidence and analysis associated with the audit, and provides recommendations for improvement.

2.0.2 Management responses are included and provide:

- An action plan to address each recommendation
- A lead responsible for implementation of the action plan and
- A target date for completion of the implementation of the action plan.

2.1 IM/IT PORTFOLIO MANAGEMENT FRAMEWORK

2.1.1 The IM/IT Portfolio Management Framework describes the process to identify, prioritize, monitor and measure new IT projects from inception to implementation. It defines a structure that includes controls for approving project deliverables at each stage. This project gating approach is recommended as per the TBS *Guide to Project Gating for IT-Enabled Projects* and has been implemented at AAFC within the past year. Audit work was based on the January 24th, 2011 version of the Framework (which involved six different stages and five approval gates).

2.1.2 The audit found the Framework met most documented requirements of a project-gating framework with the following exceptions (reference Appendix A, Audit Criteria #1, 5, 8 and 9):

- Cost Variance[4] at *Gate 2 - Project Approval*: The TBS *Guide to Project Gating for IT-Enabled Projects* suggests a ±40% cost variance at the gate where project approval occurs, while the Framework reviewed during audit conduct required ±50% cost variance at this gate. In addition, the Framework provided no indication that the cost variance for the next stage would be within ±10%, as suggested by the TBS guide. Increasing the level of cost certainty within the Framework would mitigate the risk of project cost over-runs.

2.1.3 The audit acknowledges ISB is continuously developing and refining the IM/IT Portfolio Management Framework and that a new Framework was released at the conclusion of the audit work in June 2011. This revised Framework, dated June 9, 2011, incorporated some of the enhancements noted during the audit fieldwork, such as more detailed project costing and greater consideration for operational handover/transition plans.

[4] In this context, variance is used to describe the maximum tolerable error in the cost estimates made at Gate 2, i.e., the allowable difference between the estimate at *Gate 2* and the actual cost.

Recommendation 1:

2.1.4 The CIO should enhance the IM/IT Portfolio Management Framework to require an increased level of cost certainty for project approval, in line with the TBS *Guide to Project Gating for IT-Enabled Projects*.

Management Response:

Agreed. ISB is continuously revising its Framework and has recently updated the cost certainty at Gate 2 to reflect ±40%. As a result, the Framework presently requires a greater level of cost certainty than what is contained in the TBS guide for estimates for the entire project and ISB is reviewing whether additional, lower variances should be adopted.

The current Framework does not contain the secondary level of estimates contained in the guide, being an estimate of the work required between the most recently completed gate and the next gate (±10%).

Nonetheless, the important aspect of project estimates at a particular gate is to reduce potential project cost over-runs. This can be further accomplished through monitoring and reporting of cost variances against the established estimates according to the current gate of the project in the quarterly project portfolio report.

Action Plan

- Revise the cost variance of Gate 2 within the Framework to further improve upon the TBS guidelines of ±40%. As well, include the secondary set of estimate forecasts for the work that needs to be done before the next gate into the next version of the Framework. According to TBS guidelines, since this is work that is about to begin immediately and most issues should be known, the estimate will be set at ±10%.
- Develop and distribute a status report on projects based on the cost and scheduled variance identified in the Framework as per the current gate of the project.

Lead(s) Responsible: A/DG Strategic Planning

Target Date for Completion: March 31, 2012

2.2 TOOLS AND PRACTICES TO SUPPORT THE FRAMEWORK

2.2.1 The audit also observed some opportunities for improvement in the consistent application of tools and practices to support the Framework (reference Appendix A, Audit Criteria #1, 4 and 7). These centered on the BISC Terms of Reference, business case templates and project benefits, as follows:

- *BISC Terms of Reference:* According to its Terms of Reference, BISC serves as an advisory, consultation and decision-making body that ensures that departmental IM/IT activities respond to the strategic direction of the Department. However, the audit noted that BISC's Terms of Reference had not been updated since 2007 and did not specifically address this committee's role within the Framework and in the development of the Departmental Investment Plan. Periodic reviews of committees' Terms of References would help ensure greater clarity on the mandate and authority of these governing bodies.

- Business Case Templates: The audit identified the existence of some templates to support the Framework, namely: AAFC business case template for IM/IT projects, TBS *Business Case Guide and TBS Business Case Template*. However, business case templates were not consistently used in most of the projects sampled and some projects sampled had no evidence of any business case.

  The use of templates would help ensure greater consistency of project documentation and streamline the approval process for projects. Also, management can better allocate resources if a standard process for identifying and prioritizing projects is in place.

- Project Benefits: The sample of projects reviewed indicated that project benefits were not consistently identified, monitored and reported on throughout the project lifecycle, particularly during closeout. Project benefits can be financial or non-financial in nature. Examples include: decreased cost of operations, increased service delivery and increased privacy protection, amongst others.

  Ongoing tracking of project benefits would enable Departmental executives to determine whether projects resulted in the achievement of project goals and desired business change(s), as well as help ensure greater alignment with Departmental objectives.

Recommendation 2:

2.2.2 The CIO should develop and implement improved tools and practices to ensure activities follow the IM/IT Portfolio Management Framework, including:

- Review and update BISC's Terms of Reference to reflect its role within the Framework and in relation to the Departmental Investment Planning Committee
- Implement standardized templates to help with development of business cases
- Ensure project benefits are consistently identified, monitored and reported on, particularly at closeout.

Management Response:

Agreed. The BISC Terms of Reference will be updated to provide clarity on its role within its required gate in the Framework.

Business case templates have been developed with a checklist on the mandatory set of criteria that must be completed prior to governance approval (e.g. risks, etc.). There needs to be a greater uptake of the template.

Identifying, monitoring and reporting on project benefits are typically the responsibility of the business owner of the project, and are mostly long-term after the conclusion of the project. The identification of the business benefits along with the achievement of project deliverables can be incorporated under the Framework practices. Project deliverables can be measured at project closeout phase (Stage 7).

Action Plan

- Update the BISC Terms of Reference to reflect the committee's role within the applicable gates in the Framework. In addition, the Terms of Reference will include the relationship and integration of BISC with the Departmental Investment Planning Committee.

- Implement the mandatory completion of a checklist for Stage 2 prior to governance approval - for standardization of information contained in the business cases and to foster adherence to practices such as identification of project benefits.

- Implement a project benefits/deliverables template as part of the reporting process, and include its status during project closeout phase (Stage 7).

Lead(s) Responsible: A/DG Strategic Planning

Target Date for Completion: May 30, 2012

2.3 PRIORITIZATION PROCESS FOR IT PROJECTS

2.3.1 COBIT leading practices state that one or more steering committees should determine the prioritization of IT resources[5] in line with business needs. While the audit confirmed that prioritization was discussed at BISC meetings, the process to prioritize projects had not been formalized and documented (reference Appendix A, Audit Criteria #1, 4, 5, 6 and 9). A systematic prioritization process or approach may involve: developing an inventory of all IT projects; ensuring a detailed scope and project plan for each project; identifying each project's key deliverable, goal and strategic alignment; establishing criteria for project impact; ranking each project based on a scoring system; and obtaining senior management's approval.

2.3.2 Defined procedures to prioritize projects would mitigate the risk of potential misaligned priorities and misallocation of resources. Documentation of project prioritization, including meeting minutes and presentation materials, would enable adherence to IT standards, help in the communication of the results of the prioritization process and provide a clear understanding of the prioritization rationale. In addition, these practices may assist to identify interdependencies between projects in the portfolio, allowing AAFC to streamline and strengthen its efforts in certain areas.

Recommendation 3:

2.3.3 The CIO should implement a documented, formalized process to prioritize IT projects and ensure that these procedures support alignment with departmental objectives.

Management Response:

Agreed. Due to the nature of IM/IT projects and its dependencies on Branch priorities and its resource planning, IM/IT planning is not synchronous with the annual planning processes. Business line priorities are established at the beginning of the fiscal year as part of the Departmental integrated planning process. The impact of IM/IT requirements to address specific priorities along with the required funding does not occur until later in the year or it may change during the year. For these reasons, the prioritization of the IM/IT portfolio is a continuous refresh process, which includes in-year initiation of

[5] COBIT v.4.1, page 41

multi-year plans and is based on the category types established by ISB senior management, which are presented and approved by HMB.

Action Plan

- Document the process used to establish and validate the IM/IT Project Portfolio priorities based on the alignment to Departmental strategic priorities. This will include the definitions of criteria such as complexity and risks associated with the prioritization process.

Lead(s) Responsible: A/DG Strategic Planning

Target Date for Completion: March 31, 2012

- Develop an approach on the management of resources (capacity and funding allocation) as part of the prioritization process, and its integration with Departmental Investment Planning boards.

Lead(s) Responsible: A/DG Strategic Planning

Target Date for Completion: March 31, 2013

2.4 ARCHITECTURE AND SECURITY

2.4.1 In line with COBIT leading practices and TBS guidelines,[6] architecture and security considerations in system development and maintenance are crucial to the safeguarding of corporate assets and to maintain the confidentiality of sensitive user information.

2.4.2 The audit identified the inclusion of architecture and security considerations in *Stage 4 - Detailed Plan of the IM/IT Portfolio Management Framework*. However, these considerations were not integrated in earlier phases of the Framework (reference Appendix A, Audit Criteria #1, 2, 3 and 7).

2.4.3 The audit found limited information on architecture and security elements within project development documentation. For the sample selected, most projects did not have an Architecture Review Committee (ARC) Decision Request, which contains impact statements pertaining to the various areas reviewed by the ARC.

[6] COBIT v.4.1, page 33, page 69-71; and TBS *Guide to Project Gating for IT-Enabled Projects,* page 17-18

2.4.4 Incorporating architecture and security elements in business cases and detailed plans is important to developing secure IT systems. The involvement and approval of architecture, standards and security throughout the system lifecycle would help reduce the risk of increased costs to standardize, integrate, maintain and decommission IT systems once they are implemented.

Recommendation 4:

2.4.5 The CIO should revise IT practices for greater integration of architecture and security considerations, including:

- Incorporation of architecture and IT security elements in business cases and detailed plans
- Involvement of architecture, standards and security experts throughout system lifecycle, including design, implementation, maintenance and system decommissioning, with appropriate approval steps.

Management Response:

Agreed. The current Framework involves the various architecture and technical teams at Stage 2 through the incorporation of a separate Architecture Working Group (AWG) committee. This has been implemented since April 1, 2011. The AWG reviews the option analysis of the business case, and endorses the recommended solution as applicable. Currently, the architecture and security information included in the business cases and detailed plans have been enhanced. However, there needs to be greater engagement of the architecture, security and technical teams when the solution is being designed, developed and implemented. This can be accomplished with the adoption of a System Development Lifecycle (SDLC).

The SDLC would be a structured methodology used in the development of software applications from the conception phase through to the delivery and end of life of the application. A standard SDLC would provide guidance to project teams in terms of what deliverables and activities related to architecture and security need to be incorporated in detailed project plans, and on the need to include decommissioning of legacy systems in these plans.

The Framework can be adapted to the selected SDLC methodology once defined, whether it be overlapping phases or multiple-release projects using the waterfall or iterative approach for software development.

Action Plan

- Establish a checklist of architecture and security elements/artifacts required for each gate approval of the current Framework. As well, incorporate the required elements into the Release Management processes.

Lead(s) Responsible: A/DG Strategic Planning
DG IT Operations

Target Date for Completion: March 31, 2012

- Adopt established SDLC methodology with alignment to the Framework.

Lead(s) Responsible: A/DG Strategic Planning
DG Application Development
DG Information Management Services

Target Date for Completion: May 30, 2013

2.5 REPORTING AND MONITORING

2.5.1 Performance measurement, monitoring and reporting are important elements of IT governance. IT reports are used to monitor IT performance and are central to management's ability to make effective and timely decisions.

2.5.2 IT reporting covers both project reporting and core services reporting. Core services refer to regular, ongoing IT operations and associated performance measures, such as: core application availability, help-desk first-call resolution rates, network uptime, amongst others. Overall, the audit noted a greater maturity level at AAFC for project reporting than for core services reporting (reference Appendix A, Audit Criteria #3, 4, 6, 7 and 8).

IT Project Reporting

2.5.3 Interviews with key stakeholders indicated that project reports were unclear, formats differed between projects (which added an additional layer of complexity in terms of their review and understanding) and reports were not available on a periodic basis.

2.5.4 Enhancing IT project reporting in terms of clarity, standardized format and distribution to stakeholders would provide improved decision making support to Departmental executives.

IT Core Services Reporting

2.5.5 In the 2009 IT plan, ISB identified a series of Key Performance Indicators (KPI) metrics for core services, however a number of these were undefined (11 of 33 KPI's), including that of "user satisfaction". The audit has not found any evidence of these KPI's being defined since 2009.

2.5.6 For the KPI's that were established, the audit noted these benchmarks were not consistently used in reports to senior management such as within the ISB performance scorecard and annual update for 2010-2011.

2.5.7 Also, interviews with key stakeholders indicated that core service reports were not available on a periodic basis. Regular performance reporting against KPIs would help to measure the value of ISB and its performance within the Department, mitigate the risk of resource misallocation for ongoing service delivery and support and promote greater user satisfaction.

Recommendation 5:

2.5.8 The CIO should ensure streamlined and standardized IT reports are available for monitoring and decision-making. In particular:

- For project reporting, executive project dashboards and project summary reports should be streamlined, standardized and periodically distributed to stakeholders.
- For core service reporting, KPIs should be established and used as benchmarks in reports to senior management. In addition, core service reports should be periodically distributed to stakeholders.

Management Response:

Agreed. At present, the IM/IT Project Portfolio report is produced on a quarterly basis. The process is manual and very cumbersome to manage, using multiple sources of information and Excel workbooks. The main challenge for project reporting is that various formats of reports are required (summaries, dashboards, etc) with different views depending on the audience and its decision making purpose. In addition costing and expenditure information ideally should be linked to the financial system. Therefore, to streamline and ensure the accuracy of the information, reporting must be generated from an integrated master repository system,

where the ability to produce different views of the information can be generated. As well, this type of system can produce standardized reports, such as IM/IT Project Portfolio report and dashboards, where health indicators can be automatically generated based on defined criteria.

Some performance indicators for ongoing core activities have been established. As well, there are several initiatives underway to identify service performance targets in particular domains. One example is the service improvement initiative, which is currently underway, where the goal is to improve client value in the areas of incidence communication, responsiveness and monitoring in the form of performance targets. In addition, TBS has drafted an initial set of key performance indicators for the v1 of the Expenditure, Asset, Performance Model, where all government departments, including AAFC will be reporting on later this year. All of the KPIs from the various initiatives need to be assembled into a single IM/IT Performance Management Process Framework and, along with identification of any gaps in terms of KPIs that still need to be defined.

Action Plan

- Finalize business case (with a thorough options analysis) for standardizing and reporting on portfolio of projects, including exploration of a Project Portfolio Management (PPM) tool. Develop and implement the accepted option, including the processes for the collection, reporting and distribution of project information.

Lead(s) Responsible: A/DG Strategic Planning

Target Date for Completion: September 30, 2012

- Scan environment of KPIs and benchmark that have already been established for particular domains, and identify missing areas. Develop, compile and distribute reports based on an IM/IT Performance Management Process Framework and its requirements for core service reporting (Balanced Scorecard).

Lead(s) Responsible: A/DG Strategic Planning

Target Date for Completion: March 31, 2013

Annex A: Audit Criteria

Audit Criterion	COBIT Process	COBIT Control Objective
Plan and Organize		
1. IT-enabled investment program clarify desired business outcomes, program objectives support achievement of outcomes, full scope of effort required to achieve the outcomes is understood, accountability with supporting measures is assigned, resources and funding are allocated.	PO1: Define a strategic IT plan	PO1.6 IT Portfolio Management
2. Defined technology standards support business objectives and whether these standards follow an appropriate approval process that involves IM/IT committees, specifically the Business Information Solutions Council (BISC) and Senior Management Committee (SMC).	PO3: Determine technological direction	PO3.4 Technology Standards
3. IT organizational structure is built to reflect business needs and is flexible to adjust to changing business requirements.	PO4: Define the IT process, organization and relationships	PO4.5 IT Organizational Structure
4. Strategic and operational IT decisions are effectively communicated to the Department.	PO6: Communicate management aims and direction	PO6.5 Communication of IT Objectives and Direction
5. Development and acquisition standards are being adhered to by the Department.	P08: Manage quality	PO8.3 Development and Acquisition Standards
6. Project/program governance structure, IT risk appetite and tolerance levels are aligned to the enterprise risk management framework.	PO9: Assess and manage IT risks	PO9.1: IT Risk Management Framework
Monitor and Evaluate		
7. Performance monitoring framework monitors achievement of IT goals, mitigation of IT risks and the usage of resources.	ME1: Monitor and evaluate IT performance	ME1.5: Board and Executive Reporting

Audit Criterion	COBIT Process	COBIT Control Objective
8. AAFC evaluates the IT control environment and the executive-level support for organizational governance standards for internal control and risk management.	ME2: Monitor and evaluate internal control	ME2.1 Monitoring of Internal Control Framework
9. IT governance framework is based on a suitable IT process and control model, defines IT enabled investment priorities, provides unambiguous accountability and complies with laws and regulations.	ME4: Provide IT governance	ME4.1 Establishment of an IT Governance Framework