IT DELIVERY ASSURANCE

EXECUTIVE CASE STUDY · BOARD-SAFE EDITION

An ERP program reporting on plan, with no one accountable for the landing.

An anonymized account of an independent delivery governance review on a multi-vendor municipal ERP modernization — three partners, a Council Audit Committee review approaching, a year-end finance close behind it, and the structural finding that no single party held end-to-end accountability for the program landing safely.

SECTOR
Public Sector · Municipal

SERVICE
Delivery Governance Assurance

PROGRAM SCALE
Multi-vendor ERP modernization

DECISION HORIZON
Council Audit Committee review

01 Executive snapshot

A mid-sized municipal government, roughly two-thirds of the way through a multi-vendor ERP modernization, was reporting on plan. Behind the cadence, decision rights had diffused across three delivery partners, escalations returned unchanged, and a Council Audit Committee review was six weeks out — with a year-end finance close behind it. A five-week independent governance review reconstructed decision-rights, surfaced an unowned set of decision categories, and produced a defensible recovery posture grounded in a single question the executive team could no longer answer in its own terms: *who is actually accountable for end-to-end delivery, and can that accountability be defended to council oversight?*

ENGAGEMENT AT A GLANCE

Sector	Public sector — municipal / regional government
Engagement type	Delivery Governance Assurance (decision-rights review)
Sponsor	City CAO / CIO / CFO; Council Audit Committee engaged
Scope	Multi-vendor ERP (financials, HR, procurement)
Duration	Five weeks
Capital envelope	Mid eight-figure multi-year program
Decision horizon	Council Audit Committee review; year-end close behind it
Decision supported	Restructure accountability, reset decision-rights, or accept explicit residual risk
Final posture	Restructure accountability with conditions — single prime designated; audit trail reconciled

02 Context and pressure

The program was a multi-year consolidation — financials, HR, and procurement onto a single cloud ERP platform across the municipal service portfolio. Delivery was structured across three partners: a regional systems integrator acting as implementation lead, the cloud platform vendor, and a change-management partner. Each partner reported strong performance against their individual contract scope. The cadence was disciplined; the steering pack was complete; the RAID log was current.

The pressure was not in the reporting. It was visible in the room. When the CIO asked who was accountable for end-to-end delivery, three plausible answers were offered, and no consensus emerged. The team could describe the work in detail; no one in the room could yet describe, in language a Council Audit Committee would survive, who would be answerable if the program did not land cleanly.

> *"Three partners. Three reports. Three contracts. No one in the room can tell me which of them I should be holding accountable for the landing."*
>
> **CITY CAO · INITIAL BRIEFING**

> *"We have a RACI. I am not currently confident that the RACI reflects who is actually making decisions on this program."*
>
> **CIO · PRE-ENGAGEMENT WORKING SESSION**

03 The failure mode

The primary pattern was not program collapse. It was the gradual diffusion of accountability across a multi-vendor delivery ecosystem — a condition that compounds quietly because every partner is performing against their own contract, and no one is asked to defend the program as a single landed system. Four behaviors had drifted together; together, they were difficult to see from inside the cadence.

Accountability had diffused across the partner ecosystem

All three partners reported strong performance against their contracted scope. No partner described themselves as accountable for end-to-end program landing when asked directly. The master agreement defined three contracts in parallel; no amendment had designated a prime with end-to-end responsibility.

Decision rights had drifted from the master agreement

Twenty-four months of personnel changes and four contract amendments had migrated decision authority organically. The current map of who decided what no longer matched the original RACI; no one had reconciled the two formally. Eight decision categories were operating in the program without being owned in any contract or document.

Escalations were circulating rather than resolving

Items were escalated to the Steering Committee, logged, returned to the same three partners, and re-surfaced unchanged at the next cycle. Average escalation cycle was approximately four weeks. Governance activity was high; decision throughput was not.

Audit trail integrity had eroded silently

The program could describe what was happening. For roughly one in three in-flight decisions, it could not, on demand, produce a defensible record of who had decided, when, and on what basis — the standard a Council Audit Committee would apply if pressed. The gap had been absorbed quietly because no oversight cycle had yet forced its surface.

The accumulated exposure was not a single defect. It was the gradual erosion of **defensibility** — the cost of carrying a multi-vendor program forward on the strength of a cadence that no longer reflected the underlying accountability it implied.

04 What we actually did

The mandate was structural and time-bound: produce a defensible reading of accountability, decision-rights, and audit-readiness across the partner ecosystem in five weeks, without disrupting the year-end finance close. The work was forensic reconciliation between three layers that had drifted apart — the master agreement (with its four amendments), the active decision-making map, and the records of decisions actually taken.

Reconstructed the contract record and reconciled it against decisions actually taken

The master agreement, four amendments, statements of work, and partner change orders were reconstructed in sequence against twenty-four months of Steering Committee minutes, decision logs, and action histories. Eight decision categories surfaced that were operating in the program but unowned in any document; five decisions had been taken by partners outside their contracted scope without formal ratification of the resulting accountability shift.

Tested audit-readiness against external review standards

The audit trail across in-flight decisions was tested under the standard a Council Audit Committee would apply if asked to produce a defensible record. Approximately one in three decisions failed that test — not because the decision had been wrong, but because the record of who decided, when, and on what basis could not be produced on demand.

Mapped end-to-end accountability against partner contracts

Each partner was tested explicitly: did the contract, as amended, hold them accountable for end-to-end program landing? In each case the answer was no. End-to-end accountability had never been contractually assigned and could not be inferred from the steering cadence.

05 The decision

The validated position was not a crisis. It was, however, materially different from the position the steering cadence implied. Two trajectories were placed in front of leadership.

ASSUMED TRAJECTORY

The systems integrator was effectively the prime; the RACI accurately described accountability; the remaining phases would land within the existing envelope under the current structure.

VALIDATED POSITION

No single party held end-to-end accountability; decision-rights had drifted across three partners and four amendments; approximately one in three in-flight decisions could not be defended to external review without further reconciliation; remaining phases required restructured accountability to land cleanly.

Three options were placed on the table — continue under existing accountability, restructure accountability with conditions, or accept the current structure with formally documented residual risk. Continuation was ruled out as undefensible to the Audit Committee. Acceptance of residual risk was ruled out as inconsistent with the City's published assurance standards. The defensible path was **restructure accountability with conditions**: designate a single end-to-end accountable prime, reconcile decision-rights against the master agreement, cascade partner SLAs under the prime, and reconstruct the audit trail ahead of the Audit Committee review.

GOVERNANCE POSTURE

Restructure accountability with conditions

VALIDATED · DEFENSIBLE · COUNCIL-READY

Steering-meeting cadence is no longer a sufficient basis for governance assurance on this program. Remaining phases proceed under a designated end-to-end accountable prime with a pre-reconciled audit trail.

06 What changed

The review did not rebuild the program. It restored the conditions under which leadership could defend it to oversight. The shift was structural and contractual rather than dramatic.

Accountability re-anchored to a single prime

A formal master agreement amendment designated one end-to-end accountable prime. Partner SLAs cascaded beneath it. The Steering Committee continued; the question of who would answer if the program did not land was no longer ambiguous.

Decision-rights reconciled against the contract

Eight previously unowned decision categories were formally re-allocated. Five out-of-scope decisions were ratified or reversed. The active RACI now matched the master agreement, with a standing refresh cadence tied to amendment cycles.

Audit-readiness restored ahead of Council oversight

The audit trail was reconstructed for the in-flight decisions that previously lacked defensible documentation. The Council Audit Committee review proceeded on a foundation that could be tested under external review.

Operational continuity protected through remediation

Year-end finance close, payroll, and citizen-facing services were sequenced explicitly through the remediation window. The practical municipal constraint — that governance reset cannot disrupt operating cycles — was protected throughout.

None of this was framed as transformation. It was framed as the restoration of operating conditions the organization could, in principle, sustain on its own — with independent validation retained only where the exposure warranted it.

07 Lessons for leadership

Four observations the engagement left with the executive group. Each is offered for reflection, not prescription.

Steering cadence is not the same as defensible governance.
A complete steering pack, a current RAID log, and a disciplined Steering Committee can coexist with a program whose end-to-end accountability has never been contractually assigned. Volume of governance reassures the system that produces it; it does not, on its own, confirm that accountability is defensible to external oversight.

In multi-vendor delivery, "no one is the prime" is the prime structural risk.
When a program is structured as three parallel contracts rather than as one prime with cascading SLAs, no party is accountable for the landing. The risk is not malicious; it is structural. It compounds quietly because every partner is performing well against their own contract.

Decision-rights drift faster than the contracts that describe them.
Personnel changes, scope amendments, and operating necessity will migrate decision authority. The contract will not migrate with it unless someone is asked to reconcile the two. The reconciliation is rarely glamorous; its absence is rarely defensible.

Audit-readiness is tested by the oversight cycle, not by the program.
A program can carry an eroded audit trail for an extended period because no oversight body has asked it to be produced. The cost of the erosion does not become visible until it is tested. Pre-reconciliation ahead of oversight cycles is the discipline that prevents that test from going badly.

VALIDATION POSITION · POINT-IN-TIME RECONCILIATION

This account reflects a forensic snapshot of governance at the time of the engagement. Material changes to partner structure, accountable prime, or master agreement amendments would alter its validity and require renewed reconciliation. All client, vendor, geographic, and financial detail has been generalized for board-safe publication; no information here is sufficient to identify the organization, its vendors, or its operating population.

Independent IT Delivery Assurance works alongside live delivery, without disruption to operating cycles or execution cadence, and produces a single answer leadership can stand behind — typically in four to six weeks for governance reviews of this kind.