

	TEMPLATE: PROJECT PLANNING / LESSONS LEARNED QUESTIONNAIRE
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<p>OVERVIEW:</p> <p>The aim of the 'Project Planning/Lessons Learned' questionnaire template is to provide System-wide organizations a broad, comprehensive scope of functional project areas important to a successful IPSAS implementation. IPSAS implementers may find it useful to consider, monitor and evaluate these throughout their IPSAS implementations and not only during the traditional close-out phase of their project.</p> <p>It is envisaged that the template could be used by System-wide organizations in its entirety or as a reference point for internal project planning and/or project review purposes. An ERP component is included in the template given the high interdependency between accounting and ERP systems in the successful adoption of IPSAS.</p>

	Section 'A' : Organizational Details Provide your organization details as requested below:	Answer
A1	Submitting organization name.	
A2	Date of survey submission.	
A3	Contact Person & email address.	

Section 'B': Organizational Project Sponsorship		Answer
B1	Was IPSAS adoption raised with the Governing body or Committee of the Governing Body either informally or formally ? If so, was there 'in principle' support ?	
B2	Were there any concerns/issues, positive or negative comments brought forward either formally or informally by the Governing Body/Committee with respect to the adoption of IPSAS ?	
B3	Was there Senior Management support for the project ? If yes, did this support exist at the beginning, during implementation, at the end of the project or throughout ?	
B4	Were there ways that Senior Management support could have been improved ?	
B5	Was a Steering Committee (or working group) established within the organization to oversee IPSAS implementation ?	
B6	How often did the organizational Steering Committee formally meet ? Was this time sufficient or was it too often/not enough ?	
B7	Are there any improvements based on project experience to date that could be made to the 'value added' by the organizational Steering Committee ?	
B8	Will the organizational Steering Committee continue after the 'Go-Live' of IPSAS ? If so, for how long is this envisaged ?	
Section 'C': System-wide Project Sponsorship		Answer
C1	Was the support provided by the United Nations system-wide IPSAS project team sufficient to the current stage of your IPSAS adoption project ?	
C2	How could the United Nations system-wide IPSAS project team's support be improved ?	
C3	Does your organization participate on the United Nations System-wide IPSAS project Steering Committee ? If yes, are there any improvements to the effectiveness or efficiency of the committee that your organization would like to see ? If No, proceed to 'C4'.	
C4	Is the current frequency of System-wide Task Force meetings sufficient ? Why or why not ?	

	Section 'D' : Project Planning	Answer
D1	Was a detailed project plan for the implementation of IPSAS prepared ?	
D2	How were actual project deliverables and project resources measured against plan ? With what frequency was/is this done ?	
D3	Were milestones and/or benchmarks used to measure project implementation progress ? If so, what were they ?	
D4	Was an assessment done to determine the extent to which the organization's accounting and computerized information systems would require up-grade/replacement in order to capture accounting transactions and other information required by IPSAS ? If 'yes', are there any insights or recommendations to the assessment that your organization can provide ?	
D5	Is (was) the timetable for an ERP systems upgrade or replacement consistent with the timetable for IPSAS adoption ?	
D6	How was 'float' or 'slack' estimated for inclusion in the IPSAS project plan ?	
D7	Were there any specific areas that took longer than anticipated ? If so, why ?	
D8	Were there any specific areas that took less time than anticipated ? If so, why ?	

Section 'E' : Project Resources		Answer
E1	What was the total budget for IPSAS adoption (excluding ERP) in your organization ?	
E2	How large was the IPSAS project team ? (including consultants, full time and part time staff)	
E3	Did a lack of resources in any of the following areas hinder the project ?	
E3 A	<u>Funding</u> : If so, why and what if anything could have been done to improve the situation ?	
E3 B	<u>Number of Staff</u> : If so, why and what if anything could have been done to improve the situation ?	
E3 C	<u>Availability of technical expertise</u> (Internal and/or External) : If so, why and what if anything could have been done to improve the situation ?	
E3 D	<u>Time</u> : If so, why and what if anything could have been done to improve the situation ?	
E4	What was (are) the largest cost item(s) to date in the implementation of IPSAS ?	
Section 'F' : Staffing		Answer
F1	Were dedicated organizational staff used on the IPSAS project ? If so how many ?	
F2	Were organizational staff used on the project removed from their normal job responsibilities or did they continue to have a dual responsibility ? What if any were the implications to the project ?	
F3	Were consultants used on this project ? If 'Yes', proceed to Section 'G'. If 'No' proceed to Section 'H'.	

	Section 'G' : Consultants	Answer
G1	Were consultants used for Accounting and/or IPSAS interpretation/implementation purposes ?	
G2	If so, for what specific accounting areas were the use of consultants sought ?	
G3	Were consultants used for the duration of the project or for only specific segments? If so, which areas were consultants most used ?	
G4	Did your organization experience a high rate of turnover of consultants assigned to the project (i.e. consultants leaving or being replaced) ? If so, how did this affect the project ?	
G5	Were the cost/benefits of hiring contractors well defined ? If so, what were the significant factor(s) in deciding to use contractors ?	
G6	Were quality assurance indicators built into the contract ? If so, generally what were they ? Where they effective ?	
G7	Was there a 'One team' atmosphere between consultants and organizational staff ? If so, how was this achieved ? If 'No' were there ways this could have been improved ?	
G8	Did your organization feel over dependent on external advisors at anytime ? If so, in what areas ?	

	Section 'H' : ERP Implications	Answer
H1	Was a formal mapping process completed between IPSAS requirements and ERP functionality ?	
H2	The organization's Chart of Accounts (COA) captures information required for reporting (internal, donor and external statements). In this regard, was a mapping done between the following:	
H2 A	IPSAS reporting requirements and the organization's COA ? Were there any trouble areas?	
H2 B	Donor reporting requirements and the organization's COA ? Were there any trouble areas?	
H3 C	Internal management reporting requirements and the organization's COA ? Were there any trouble areas ?	
H4	In retrospect, given knowledge at 'Go-Live' of IPSAS and the ERP system were/are changes required to your organization's COA ? If so, in what areas ?	
H5	Was the approach taken during implementation to adapt business processes to the ERP system or rather to adapt the ERP (possibly through customizations, lobbying product vendor etc) to business process ?	
H6	Are there still significant processes outside the main ERP system (i.e. Travel, Payroll, HR etc) ? If so, what are they ?	
H7	Was a Risk/Progress Audit done during the implementation/upgrade of your ERP system ? If so, was this done internally or where external resources hired ?	
H8	Did significant issues or areas of concern arise from the risk/progress audit ? If so, what were they ? How were these risks mitigated ?	
H9	Did (is) your organization follow(ing) a phased implementation approach for the ERP system ?	
H10	Has your organization been able to leverage experiences from other International Organizations implementing IPSAS who use the same ERP platform (such as SAP, Oracle etc) ?	

Section 'I' : Change Management		Answer
I1	Was a Change Manager appointed to your project team ?	
I2	Was a Change Management plan used ? If so, given the project experience to date, what improvements should have been made ?	
I3	Was there a formal tool used to track implementation issues/problems and their resolutions for both IPSAS and ERP ? If so, what tool was used ? Were severity/priority rankings assigned to issues ?	
I4	In hindsight, was the importance of Change Management underestimated ? If so, in what areas could improvement have been realized ?	
I5	Was a formal decision making process used (decision requests, change requests etc) ? If so, what was it and what were the benefits ? What could have been improved ?	
I6	Was there strong resistance to change in the implementation of IPSAS ? If so, in what particular areas or groups (procurement, field operations etc) did this occur ?	
I7	If applicable, how was resistance to change managed ?	
Section 'J' : Communication		Answer
J1	Does your organization have a formal IPSAS adoption communication plan ? If 'No' proceed to 'J8'.	
J2	What mediums of communication were used to communicate the IPSAS implementation plan to stakeholders ?	
J3	Did the communication strategy differentiate between different stakeholders or levels of IPSAS users ? If so, how ?	
J4	How (if any) was IPSAS communicated to field operations ? What were the most critical areas communicated ?	
J5	In general, what were the most effective communication tools used to date and why ?	
J6	If applicable, what were the least effective communication tools used to date and why ?	

	Section 'K' : Knowledge Transfer	Answer
K1	Was a training plan developed for relevant staff ?	
K2	Was IPSAS related training delivered too early or late in the project cycle ?	
K3	Were/are external trainers used ? If so, for what areas ?	
K4	What have been the most effective training tools used to date ?	
K5	Were there areas that could have been improved in the delivery of training? If so what were they ?	
	Section 'L' : Internal Controls	Answer
L1	Were internal financial controls certified formally as part of the project prior to the move to IPSAS ?	
L2	Will internal financial controls be formally certified after the 'Go-Live' of IPSAS ? If so, approximately when is this process expected to occur ?	
L3	If your organization's ERP system has been newly implemented or upgraded, is a system security audit scheduled ? If 'Yes', approximately when ? If 'No' will one be scheduled?	

Section 'M' : IPSAS		Answer
M1	Were changes necessitated because of IPSAS adoption difficult to identify (for example changes in the preparation of financial reports/statements, new performance indicators, budgeting implications if applicable) ?	
M2	At what stage of IPSAS implementation were these changes identified in ? (i.e.: before implementation, during implementation, after implementation). Could the changes have been identified earlier ? If so, how ?	
M3	What IPSAS standards (including IFRS and Exposure Drafts) have proven the most difficult to implement ? Why ?	
M4	Did new IPSAS related information become evident during later stages of the project which adversely affected the IPSAS implementation ? The ERP system ?	
M5	Does your organization have any concerns on specific IPSAS standards (including IFRS and Exposure Drafts) going forward from your current state ?	
Section 'N' : Auditor & IPSAS specifics		Answer
N1	Was there early interaction with Internal audit ? If so, what were the benefits/drawbacks ? If necessary, how could this interaction have been improved ?	
N2	Was there early interaction with External audit ? If so, what were the benefits/drawbacks ? If necessary, how could this interaction have been improved ?	
N3	Was more interaction either informally or formally required with auditors ?	
Section 'O' : Internal Project Closeout		Answer
O1	Will an internal (organization driven) project closeout/lessons learned process be undertaken ? If so, how soon after the project completion is this expected to occur ?	

	SECTION 'P' : Additional Comments/Notes Please add specific comments (if any) which your organization views as relevant to the Project Planning/Lessons Learned from IPSAS adoption:	Answer