Iowa Department of Revenue (IDR) Readiness Assessment Report

Final

July 11, 2019

Iowa Department of REVENUE

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Purpose and Table of Contents

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Purpose and Table of Contents

- **Purpose** – to provide IDR leadership with preliminary results of the Readiness Assessment based on the initial findings and interviews from the Business Case development. These results will help IDR prioritize and focus on select areas of improvements to better plan and prepare for the tax modernization journey.

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Executive Summary

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Executive Summary

- Initial interviews conducted during the Business Case development and documentation review indicate that **IDR is getting ready** to initiate a Tax Modernization Program. Readiness Assessment criteria and sub-criteria will be used in the evaluation process. The findings and results from this process will further inform the Readiness Assessment Roadmap deliverable.

- Key findings indicate that there are **several areas in need of further analysis and a deeper dive** to understand the gaps in the current processes, including **Governance, Organizational Change Management and Data Management**. Such a review will help IDR prepare for the Tax Modernization Program.

- There **needs to be Formal Program Management and Governance** in place to successfully manage the implementation of the future solution.

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Readiness Assessment Framework Overview

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Gartner's Readiness Assessment Framework Overview

Gartner's Readiness Assessment Framework provides a comprehensive view and analysis of the six (6) key categories from planning to vendor selection and contracting for application modernization initiatives. Through review of documentation and initial interviews with IDR key stakeholders, our team assessed the IDR Readiness to embark on a Tax Modernization Program by evaluating the 6 key categories and sub-categories identified in the table below.

Category	Sub-Category	
1. Strategy & Leadership	1.1 Governance 1.2 Executive Support	1.3 Business Case / Benefit Realization 1.4 Sourcing and Vendor Management
2. Project Controls	2.1 Scope 2.2 Schedule 2.3 Budget 2.4 Resource	2.5 Risk 2.6 Issue 2.7 Project Communication and Collaboration 2.8 Quality Assurance
3. Solution Development and Implementation	3.1 Business Process/Requirements 3.2 Architecture & Design 3.3 Development & Configuration	3.4 Testing 3.5 Interfaces & Integrations 3.6 Deployment
4. Foundational	4.1 Infrastructure & Hardware 4.2 Security	4.3 Compliance
5. Data Management	5.1 Data Controls 5.2 Data Conversion	5.3 Reporting & Analytics
6. End User Implementation	6.1 Organizational Change Management 6.2 Communications	6.3 Training / Knowledge Management 6.4 Support

★ *Detailed definitions for each criteria are in the Appendix*

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Findings and Assessment

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1. Strategy and Leadership – Readiness Assessment

Category	Subcategory	Key Findings
Strategy & Leadership	Governance	▪ IDR is in the preliminary phases for setting up the overall program governance. Governance structure and decision-making frameworks for the Tax Modernization Program are not fully functional. ▪ Detailed charters for the committees are currently being developed. ▪ IDR has experience with small-project-level governance and a program with the scale and complexity of the Tax Modernization Program will require a robust program governance to ensure success.
	Executive Support	▪ Strong leadership support has been committed for the Tax Modernization Program and its successful implementation. ▪ Funding has been allocated for the Readiness Assessment and request for proposal (RFP) preparation activities. IDR and OCIO key resources have been assigned to the initial program.
	Business Case / Benefit Realization	▪ IDR has developed a detailed Business Case for the Tax Modernization Program, an estimated total cost of ownership (TCO), and key benefits. ▪ The Business Case will need to be updated with more precise vendor costs prior to entering into the "Build/Create" stage (implementation). ▪ IDR should consider developing a formal benefits realization plan that identifies the benefits it hopes to achieve, defines metrics to track the benefits, identifies parties responsible for benefits realization, and defines the approach for tracking benefit realization.
	Sourcing & Vendor Management	▪ IDR needs to establish enterprise and application vendor management and sourcing skills to manage vendor relationships effectively in the future. ▪ IDR needs to establish strategic alliances with tax processing application vendors that are willing to work under the legal constraints and limitation of liability restrictions. ▪ IDR needs to establish key enterprise application vendor processes, roles and responsibilities, and service-level agreements for managing the Tax Modernization Program. ▪ OCIO has demonstrated success in the past with commoditized skills, such as help desk and cloud services. ▪ The Tax Modernization Program will require OCIO and IDR to work closely to manage the vendor(s) after the post-contract award.

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Category	Subcategory	Key Findings
Project Controls	Scope	- An initial scope has been identified by top leadership that includes modernizing all tax systems. - IDR is currently working on developing a detailed scope of work (SOW) that includes functionality, workflows, process changes, data conversion, interfaces, applications being replaced, reporting and analytics, infrastructure, etc. - IDR needs a formal program management plan for managing change requests to the scope, schedule, and cost of the Program.
	Schedule	- IDR and System Integrator (SI) vendor will need to develop a detailed timeline and schedule with resources, work break down structure, and dependencies for effectively managing the implementation. - IDR needs a formal program management plan to guide the process for monitoring and changing implementation project timelines.
	Budget	- Preliminary budget estimates have been developed in the Business Case but will need validation from the selected vendor (e.g. 3 or 5 year implementation costs). - IDR needs a formal program management plan to guide the process for monitoring and changing project implementation budgets.
	Resources	- IDR and selected vendor will need to establish a formal resource management plan with the right skill set for the implementation program, including criteria for all back-fill resources (e.g. key resources that may leave or retire in the next couple months). - IDR needs a formal program management plan to guide the process for managing resources across the entire Tax Modernization Program. - Currently, resources are not scaled appropriately to manage complex Tax Modernization Program.

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Category	Subcategory	Key Findings
Project Controls	Risks & Issues	- IDR currently does not have a formal risk and issue management process in place for managing complex enterprise-wide application modernization programs. - The SI vendor will create a risk/issue management process, but will need approval from the IDR project manager during the implementation. - IDR needs a formal program management plan to guide the process for issue identification and resolution, which prioritizes and resolves selection and implementation issues at the enterprise program level. - IDR has started the initial process of managing risks and issues for such large complex enterprise-wide modernization program.
	Project Communication & Collaboration	- IDR and the SI vendor need to create a tactical communication plan and process which includes status reports, meeting frequencies, multi-media communication, etc. but will require final input from IDR project manager. - A formal program management plan is needed to guide the process for defining and executing tactical day-to-day communications.
	Quality Assurance	- IDR and the SI vendor need to develop a quality assurance plan for assessing the quality and establishing acceptance guidelines for all deliverables. - A formal program management plan is needed to guide the process for accepting quality deliverables. - IDR should consider the need for independent program oversight (e.g., independent verification and validation (IV&V), Persica Management & Quality Association (PMQA)) and determine an approach to budget for and procure these services in the future.

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Category	Subcategory	Key Findings
Solution Development & Implementation	Business Processes & Requirements	▪ Current business process flows and documentation may be outdated. ▪ Future-state functionality and processes for tax modernization have not been completely documented. IDR is currently working on documenting the future-state business processes and requirements. ▪ The SI vendor will be validating the future-state processes and use cases and will make recommendations during implementation if processes or requirements need to change. IDR's governance will make final decision over these processes.
	Architecture & Design	▪ The SI vendor will develop a solution architecture for the tax modernization systems that aligns with IDR business strategy and vision. ▪ IDR has current architecture and design documents that the SI vendor can leverage for developing future-state architecture and design. ▪ IDR will need to define architectural requirements and constraints with which the SI vendor will have to comply.
	Development & Configuration	▪ The SI vendor will be responsible for developing workflows and configuring the solution to meet future IDR needs. ▪ Prior to entering the "Create/Build" stage, the final level of configuration-versus-customization decisions will be made by the IDR program governance team. Detailed cost estimates will be developed prior to the approval of every customization proposed by the SI vendor. ▪ IDR has never worked on an enterprise-wide program of this scale and magnitude.
	Testing	▪ The SI vendor will create a full testing plan (including user acceptance testing (UAT)) prior to full development activities (e.g. unit, integration, system, performance, etc.). ▪ IDR will need to provide guidelines and documentation for UAT with identified business-side resources enterprise wide. ▪ Currently testing is done in a siloed manner throughout the enterprise. For the Tax Modernization Program, OCIO and IDR will need to work together during testing phase.

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Category	Subcategory	Key Findings
Solution Development & Implementation	Interfaces & Integration	- IDR is currently working on documenting the current interfaces and third party integrations. - Currently, all interfaces and integrations are customized, limiting the available resource pool that have the skills to manage and maintain them. - Given the size and complexity of the Program, IDR will need to secure key technical resources that can accept and approve and maintain all the interfaces and integrations in the future. IDR will need to decide if it wants to develop skills in-house or outsource for managing interfaces in the future. - Prior to best and final price, the selected vendor will provide a detailed plan for integrating with a third party software solution for meeting IDR future functionality needs.
	Deployment	- The SI vendor will be responsible for developing and executing the plan for transitioning to the newer solution. This will include detailed plans for change and release management, decommissioning of the legacy systems, business continuity, disaster recovery, etc. - IDR has never worked on a project of this scale and magnitude that is enterprise-wide. OCIO will need to make sure it has the resources and skills to manage a complex Tax Modernization Program.

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4. Foundational – Readiness Assessment

Category	Subcategory	Key Findings
Foundational	Infrastructure & Hardware	- The SI vendor will assume sole responsibility for providing new infrastructure, including all hardware for the future solution. - The new infrastructure will need to be resilient to any component failure through automated failover that will prevent disruptions. IDR and OCIO will need to validate the approach. - As IDR enters the "Build/Create" stage, the exit and migration strategies for current infrastructure will need to be created in coordination with the SI vendor and IDR's program governance team. - IDR may consider leveraging potential cloud options to support the Tax Modernization Program.
	Security	- IDR will need to define and document the full breath of security requirements for the solution being implemented (e.g. physical security, data security and privacy, solution security architecture, application permissions, audit requirements, etc.). - The SI vendor will be responsible for validating and implementing the security requirements for the future solution. - IDR will need to identify and establish roles and responsibilities for managing security protocols for the future system.
	Compliance	- IDR has a good understanding and documentation of the current compliance and regulatory requirements that apply to the organization and the future solution. - However, the compliance requirements change frequently, and IDR's current systems are not flexible to adapt to changes easily. - IDR is currently validating some of the regulatory and compliance requirements as part of the tax modernization requirements gathering phase.

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5. Data Management – Readiness Assessment

Category	Subcategory	Key Findings
Data Management	Data Controls	- IDR currently has a data warehouse for managing data from various sources. The data is currently updated via batch processing and is not in real-time. - IDR has some data controls in place and data quality and information is managed by a data warehouse and the tax processing application team. - IDR business units and OCIO will need to determine future decision rights and accountabilities for data/information-related processes. - IDR is currently working on a master data management plan.
	Data Conversion	- No preliminary analysis of the future data quality requirements has been conducted. - IDR will need to understand and document the requirements for migrating historical data. - The SI vendor will develop a data conversion plan to validate the scope of data conversion, define data conversion approach, test data conversion, and deploy converted data to new solution.
	Reporting & Analytics	- IDR currently uses siloed tools for their reporting and forecasting needs (need for enterprise business intelligence (BI) strategy). - There is a need for an enterprise-wide Reporting and Analytics strategy before the SI vendor is selected. - The SI vendor will be responsible for executing the data and analytics plan in alignment with IDR's BI strategy.

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6. End User Implementation – Readiness Assessment

Category	Subcategory	Key Findings
End User Implementation	Change Management	- IDR does not have a formal organizational change management (OCM) process in place. Prior to implementation, IDR will need to create metrics for vendor success and monitoring processes to be utilized by the project management office (PMO). - IDR has identified an OCM lead that will be responsible for driving organizational change management activities. - The SI vendor and IDR will be responsible for developing and implementing a change management plan that aligns with industry best practices.
	Communications	- IDR will need to develop a structured, formal communication plan for communicating program-related information to both external and internal end-users (e.g. program webpage with regular updates). - Governance-related decisions will also need to be communicated regularly to the end users. - IDR has a communication officer that understands constituency needs and can communicate desired outcomes throughout the Program.
	Training & Knowledge Transfer	- The SI vendor will be responsible for creating training and knowledge transfer plans, but IDR's Business Advisory Committee should have final approval authority for training quality and criteria for knowledge transfer. - Prior to implementation, IDR should create metrics for vendor success and monitoring processes to be utilized by the PMO.
	Support	The SI vendor will be accountable for future end-user support: processes, procedures and support policies, infrastructure / devices, written materials, help desk, and other business and technical support.

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The evaluation and risk rating has several key implications for IDR.

Category	Implication
Data Management	**IDR needs to decide whether it wants to appoint a chief data officer that can control and manage the requirements for future data** across various business units. There is a need for developing an **enterprise-wide BI strategy and master data management plan** describing the data, reporting, and analytics requirements and tools for the future system.
End User Implementation	It will be critical for the Program's success that IDR has **strong organizational change management skills for effectively managing end-user expectations and ensuring successful implementation** of the future integrated tax solution.
Solution Development & Implementation	Several key areas have been identified for deeper dive and further improvement. **Interfaces and Integrations are currently customized and are point-to-point causing some data issues**. Given the scale and complexity of the Program, **IDR will need to closely work with the SI vendor to further document a detailed implementation plan and requirements for interfaces, deployment, architecture design, testing, and configuration.**
Project Controls	IDR currently has project controls in place for managing small technology-related projects. However, for the scale and complexity of the Tax Modernization Program, IDR will need to closely work with the SI vendor to **establish guidelines and develop detailed plans for managing resources, schedule, risks, issues, project communication, and quality of the deliverables.**
Strategy & Leadership	Two areas have been identified for further improvement/development. The first area is Governance. IDR needs to develop a **governance structure** for Tax Modernization Program decision-making and escalation issues. The second area is developing the **Sourcing & Vendor Management skills for managing large complex application modernization projects.**
Foundational	Several key areas have been identified for further improvement.

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Appendix – Assessment Framework Definitions

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Risk Category Definitions
1. Strategy and Leadership

Risk Category	Definition
1.1 Governance	The extent to which the project accountability and decision-making frameworks are established and adhered. Governance addresses the proper identification and management of decisions and defines who makes such decisions, as well as how those decisions should be made and acted upon. This risk area assesses the structure, effectiveness and efficiency of the decision-making framework as it relates to critical strategic decisions relating to project scope, schedule, budget and/or resources and as it influences the successful implementation of the solution.
1.2 Executive Support	The extent to which the project has executive sponsorship committed to its success and executive (business and IT) leadership is bought-in and engaged. Executive support considers the extent to which there is internal and external project support that takes action and removes barriers to help enable the successful delivery of the project. This risk area assesses sponsorship and accountability, executive understanding, buy-in and commitment, ability and willingness to support the project, and the actual effectiveness of such support.
1.3 Business Case & Benefits Realization	The extent to which project benefits (quantitative and qualitative), costs and risks have been articulated, are linked to the project scope, and vetted with key project stakeholders. This risk area assesses the project's alignment to the Business Case as well as managing expectations for achieving benefits, the accountability and metrics for measuring benefits, and the framework for ensuring the benefits are achieved throughout the life of the project.
1.4 Sourcing & Vendor Management	The extent to which the project leadership and team is engaging, building and maintaining vendor relationships, and obtaining required services from third parties when necessary (e.g., hardware, software, services, etc.). This risk area assesses the sourcing approach (including the vendor organization's capabilities as it pertains to the project specific needs) and ability to manage vendors, including key vendor processes, roles and responsibilities, service-level agreements, and the ability to utilize existing relationships.

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Risk Category Definitions
2. *Project Controls (1 of 3)*

Risk Category	Definition
2.1 Scope	The extent to which the project scope — to the degree required for the scale and complexity of the project — is defined, planned, and managed for the solution being implemented. Scope considers functionality, workflows, process changes, data conversion, interfaces, applications being replaced, reporting / analytics, infrastructure, impacted stakeholders, business units, etc. This risk area assesses the clarity, adequacy, and specificity of the stated scope, as well as the ongoing management of scope, such as identifying, justifying, and managing any changes to project or solution scope (e.g., change request processes).
2.2 Schedule	The extent to which the project schedule — to the degree required for the scale and complexity of the project — is effectively defined, planned, and managed for the solution being implemented. Schedule considers the project's work breakdown structure, its inputs to project schedule (especially critical path activities and milestones), as well as the extent to which these schedule deliverables exist and are sufficiently defined, estimated, scheduled, communicated, maintained, managed, and updated. This risk area assesses the reasonableness, comprehensiveness, duration, dependencies, and resourcing that pertain to scheduling, as well as alignment to scope, resources, budget, etc.
2.3 Budget	The extent to which the project budget — to the degree required for the scale and complexity of the project — is effectively defined, planned, and managed for the solution being implemented. Budget considers original funding, ongoing budget management — taking into account the timing of supply and demand — level of certainty of funding requirements, processes for releasing funds, and other factors that influence the project's ability to pay for required services, resources (internal and external), software, hardware and any other required materials. This risk area assesses the completeness of the existing budget, the ability to track and monitor the budget, as well as the extent to which the project is current adhering to the budget and alignment to program scope, schedule, resources, etc.

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Risk Category Definitions
2. Project Controls (2 of 3)

Risk Category	Definition
2.4 Resources	The extent to which project resourcing, to the degree required for the scale and complexity of the project, is effectively defined, planned and managed for the solution being implemented. Resources considers the ability to plan for and create an efficient and effective project team capable of delivering the planned solution and including or accounting for the appropriate density (full-time, part-time), mix (business, technical), and source (internal, external) for project resources. This risk area assesses the appropriateness (e.g., comprehensiveness, capacity, and skill set) of resource plans and degree of alignment to other critical project areas (e.g., project scope, schedule, budget, etc.).
2.5 Risks	The extent to which project risks, to the degree required for the scale and complexity of the project, are effectively planned for and managed for the solution being implemented. Risk considers processes for actively identifying, monitoring, communicating, and mitigating potential events that could have a negative impact on the delivery of the project solution and/or benefits. This risk area assesses the proactive assignment, development, and execution of mitigation and response plans, and the application of quantitative risk analysis where appropriate.
2.6 Issues	The extent to which project issues, to the degree required for the scale and complexity of the project, are effectively defined, planned, and managed for the solution being implemented. Issues considers processes to actively respond to or mitigate unplanned events that occur and must be actively managed or mitigated in order to ensure the delivery of the project solution and benefits. This risk area assesses the ability to prioritize and successfully resolve issues in a timely manner and the degree issues arise that are in no way connected to previously identified risks.

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Risk Category Definitions
2. Project Controls (3 of 3)

Risk Category	Definition
2.7 Project Communication & Collaboration	The extent to which the project collaboration is proactively facilitated and is executed on a project to the degree required for the nature and complexity of the project. Communication considers the planning and execution of clear internal communication and collaboration, as well as the use of appropriate mechanisms and tools. This risk area assesses the effectiveness of project communication structures and tools (e.g., email, document management site, scrums, etc.) across the project team, including cross-workstream and cross-partner collaboration.
2.8 Quality Assurance	The extent to which the project is at risk for potential losses due to quality level that does not meet the project's goals. This risk area assesses the vendor's and client's abilities to have internal and external quality measures and acceptance processes in place, and to have controls in place to make adjustments when required.

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Risk Category	Definition
3.1 Business Processes & Requirements	The extent to which the project's business processes and requirements are defined, documented, elaborated, traced, prioritized, and managed through all project phases. Business processes and requirements assesses the completeness of the effort, how requirements are elaborated or changes communicated and approved, the potential presence of hidden requirements, and the overall alignment to scope and scope management.
3.2 Architecture & Design	The extent to which the project has an understanding of the overall composition of the solution architecture and system components, including how the solution architecture and system components address specific solution requirements, level of customization vs. configuration, and how they fit together. Architecture and design assesses the project's understanding of how the various solution components will actually be developed or configured and integrated, and validates that the technical quality (i.e., maintainability, extensibility, scalability, and robustness) of the solution is taken into account.
3.3 Development & Configuration	The extent to which the project has defined and implemented a development approach and delivery style, including outlining the software development lifecycle methodology (i.e. approach, principles and standards, roles and responsibilities, tools, etc.). Development and configuration assesses the project's ability to successfully plan, execute, and demonstrate progress on these activities based on the project timeline, the solution's architecture and design, and the alignment to available resources.
3.4 Testing	The extent to which the project plans and executes the complete breadth of solution testing, including the appropriate phases (e.g., unit, functional, integration, performance, security, UAT, etc.). Testing assesses the entry and exit criteria for each of the testing phases, test coverage, test automation, provisioning of test environments and data, timeline, resources, test cycles, and defect management and resolution process.

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Risk Category Definitions
3. *Solution Development & Implementation (2 of 2)*

Risk Category	Definition
3.5 Interfaces & Integration	The extent to which the project is planning, building, and implementing the interfaces of the new solution with other applications, internal or external to the organization. Interfaces and Integration assesses the clarity and completeness of the interface's purpose, design, progress, supportability, and planned maintenance, as well as alignment to any existing interface or integration standards.
3.6 Deployment	The extent to which the project has a plan, a process and is able to move a new solution (or new version of a solution) across environments (i.e., change and release management, technical change management) and into production and/or to a new set of users. Deployment assesses the procedures leading up to Go Live (including legacy decommission), the stability of the solution after Go Live, potential roll-back or contingency procedures (e.g., run book, business continuity, disaster recovery, etc.), and alignment to user support and transition to production support.

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Risk Category Definitions
4. *Foundational*

Risk Category	Definition
4.1 Infrastructure & Hardware	The extent to which the project has planned, procured, developed, and is able to support the required infrastructure and hardware to enable the development and deployment of the new solution. Infrastructure and Hardware assesses the alignment to enterprise infrastructure strategy, and the required and available infrastructure (network, servers, etc.), as well as the required and available end-user devices (e.g., PCs, printers, mobile devices, etc.).
4.2 Security	The extent to which the project has defined and implemented the full lifecycle and full breadth of security requirements for the solution being implemented. Security assesses physical security, solution security architecture, data security and privacy (e.g. encryption; data at rest and in transit), application permissions and controls (e.g., roles and responsibilities), processes for applying and maintaining security in production, audit requirements and compliance, and backup and recovery procedures.
4.3 Compliance	The extent to which the project has understanding of, and ability to comply with, regulatory requirements that apply to the organization, its industry, and the solution being deployed.

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Risk Category Definitions
5. *Data Management*

Risk Category	Definition
5.1 Data Controls	The extent to which enterprise and project Data Management (governance, stewardship, security, etc.) are aligned and adequate to meet project needs. Data Controls assesses the project's adherence to a well-defined system of decision rights and accountabilities for information-related processes, as well as the project's ability to execute according to agreed-upon models which describe who can take what actions, when they can take them, with what information, and using what methods.
5.2 Data Conversion	The extent to which the project has the processes, resources, and tools for cleansing and migrating legacy data to a new solution. Data conversion assesses the plans and processes to ensure data quality, including what will be converted, how it will be cleansed and converted (including extraction, transformation, and loading) into the new solution's environment, and how the quality and quantity of the legacy data is assessed.
5.3 Reporting & Analytics	The extent to which the project considers and meets the organization's reporting and analytics needs as it pertains to the new solution. Reporting and Analytics assesses the appropriateness of infrastructure and architecture, data (internal and external) requirements, alignment to enterprise reporting strategy, and evolution of the new solution's reporting capability over legacy system's reporting capabilities.

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Risk Category Definitions
6. End User Implementation

Risk Category	Definition
6.1 Change Management	The extent to which the project identifies, analyzes, manages, and implements the required changes to the organization, its processes, and its structure, in order to maximize the benefits of the new solution being implemented, helps end-users accept change, and/or gets the organization ready for the change to take place. Change Management assesses the depth and completeness of the project's stakeholder and/or business impact analysis, as well as the level of alignment and synchronization between the business process changes, communications, and training to execute changes in procedures, activities, and behaviors.
6.2 Communications	The extent to which the project analyzes key stakeholders (business and IT; internal and external) impacted by the project outside the project team, defines their respective key messages, and then develops and executes a plan using the appropriate mechanisms to deliver effective messages to those stakeholders in a timely fashion. Communications assesses the methods to obtain feedback from end-users.
6.3 Training & Knowledge Transfer	The extent to which the project plans, manages, and delivers the appropriate level of technical and end-user training to support both technical and procedural changes resulting from a new solution and broader process changes that have a more substantive impact on all stakeholders. Training assesses the comprehensiveness and appropriateness of training audience, schedule, tools and methods, and high-level content to allow the intended audiences to be self-sufficient at Go Live. Knowledge transfer assesses similar criteria, but with a focus on how to ensure solution support teams will be ready to support the solution when it goes live.
6.4 Support	The extent to which the project has planned and implemented the proper end-user support structures for deployment and after Go Live, including clear roles, responsibilities, and service-level agreements. End user support assesses the overall processes, procedures, and support for business processes and policy, infrastructure and devices, written materials, help desk, and other business and technical support.

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