Enigma Consulting
INDEPENDENT TECHNOLOGY DELIVERY ASSURANCE

EXECUTIVE BRIEFING

Why Supplier Self-Assessment Is Not Independent Assurance

Supplier reporting is an input to assurance. It cannot be the whole assurance mechanism.

Intended audience	Boards, SROs, accountable officers, founders and technology leaders
Status	Review draft · August 2026

CORE JUDGEMENT

A supplier cannot independently assure the delivery claims, evidence and controls for which it is commercially accountable.

Self-assessment still has value

Suppliers should own their plans, controls, quality evidence and transparent reporting. The problem arises when client governance treats that evidence as an independent conclusion. Ownership and independence are different controls.

Where the confidence gap appears

Supplier statement	Independent assurance question
“The milestone is on track.”	Do integrated dependencies, resources, acceptance conditions and delivery evidence support the date?
“Testing is complete.”	What was covered, what was excluded, what remains open and what confidence does the evidence justify?
“Risks are managed.”	Are the most material risks visible, owned, quantified and reducing?
“The recovery plan is credible.”	Have the assumptions, critical path, capacity and decision conditions been independently tested?
“The service is ready.”	Do operations, support, resilience, data, users and cutover arrangements support safe adoption?

What independence changes

- The reviewer’s mandate comes from the client, not the supplier.
- Evidence is traced to source and tested across delivery boundaries.

- Ratings express confidence and consequence, not reporting convenience.
- Findings identify decisions required from the client as well as actions for suppliers.
- Closure is verified against evidence rather than accepted as an updated status.

A practical three-lines view

Control	Primary role	What it does
Delivery control	Supplier and programme teams	Own delivery, quality and transparent reporting.
Client oversight	SRO, board and retained leadership	Set tolerances, challenge and make decisions.
Independent assurance	Enigma or another independent party	Test evidence and state a client-side opinion.

The board-level test

If the organisation would not accept a supplier's own financial audit as independent, it should be equally deliberate about independence when technology delivery affects public services, business continuity, investment or reputation.

DISCUSSION PROMPT

Which current programme claim would be hardest for the client to validate without relying on the supplier that made it?