

BEYOND THE BUSINESS CASE

Post-Implementation Benefits Review — The Meeting Nobody Schedules

A Practitioner's Perspective on the Systematic Failure of Benefits Follow-Through in Transformation Programmes



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1. The Review That Never Happens

There is a meeting that belongs in the lifecycle of every transformation programme, and it almost never takes place. It sits – notionally – somewhere between the final go-live celebration and the point at which the programme team disperses. It is the post-implementation benefits review: the moment at which someone is supposed to ask whether the organisation actually received what it paid for.

In my experience, this meeting is cancelled more often than it is held. When it is held, it is frequently perfunctory – a brief revisiting of the original business case, a few charts showing activity metrics, and a general agreement that the programme delivered what was asked. The uncomfortable question – did the promised benefits actually materialise? – is treated as either unanswerable or impolite.

This is not an accident of scheduling. It is a structural failure, and it reveals something important about how organisations actually manage transformation.

2. Why the Review Gets Avoided

The simplest explanation is that nobody wants to hear the answer. Benefits cases are written to secure funding. They are constructed during a period of institutional optimism – when the programme is a solution to a problem, not a problem in its own right – and they carry the fingerprints of that optimism throughout. The numbers are rounded up. The timelines are compressed. The dependencies are understated.

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By the time the programme reaches implementation, several things have shifted:

- The sponsor who championed the business case may have moved on
- The programme team is focused on delivery milestones, not benefit milestones
- The operating environment has changed, making the original assumptions harder to trace
- The organisation has already committed the investment and has little appetite for discovering it was misallocated

Each of these factors makes the review less likely. Together, they make it almost impossible.

3. The Accountability Gap

At the heart of this problem is a question of ownership. In most organisations, the programme manager owns delivery and the sponsor owns the benefits case. But sponsorship is a part-time role. The sponsor has a day job — running a business unit, managing a function — and benefits tracking is, at best, a secondary concern.

What happens in practice is that benefits ownership falls into a gap. The programme team considers its job done at go-live. The sponsor considers the benefits case to be the programme's responsibility. Finance may track the investment spend but rarely tracks the return. And the portfolio office, if one exists, lacks the authority or the appetite to hold anyone to account.

The result is a systematic absence of follow-through. Programmes are funded on the basis of benefits that nobody is subsequently required to demonstrate.

The organisations that fund transformation on the basis of projected benefits, but never verify whether those benefits arrived, are not managing a portfolio — they are managing a collection of optimistic assumptions.

4. The Structural Forces at Work

It would be easy to attribute this pattern to individual failings — lazy sponsors, weak portfolio offices, programme teams that lack commercial awareness. But the pattern is too consistent across too many organisations to be explained by individual behaviour alone. Something structural is at work.

Three forces sustain the problem:

4.1 The Incentive Misalignment

Programme managers are rewarded for delivering on time and on budget. They are not rewarded for benefits realisation, which typically occurs months or years after the programme closes. There is no career incentive to schedule a meeting that might reveal the programme delivered less value than promised — particularly when the programme manager has already moved to the next assignment.

4.2 The Measurement Problem

Many benefits are defined in terms that resist straightforward measurement. Improved customer satisfaction, enhanced operational efficiency, better decision-making — these are real outcomes, but they require baseline data that was rarely collected, measurement frameworks that were never established, and attribution models that are genuinely difficult to construct. The absence of measurement infrastructure makes the review technically harder, which provides a convenient reason not to hold it.

4.3 The Political Economy of Optimism

Organisations need to believe that their investments are working. Senior leaders who approved the funding have a personal stake in the narrative of success. The benefits review, if conducted honestly, threatens that narrative. It introduces the possibility that a significant investment failed to deliver its promised return – a conclusion that reflects poorly on everyone involved in the decision.

This is not conspiracy. It is the ordinary operation of institutional self-preservation. Organisations are not designed to surface their own failures, and the benefits review is, by its nature, a mechanism for doing exactly that.

5. What the Avoidance Reveals

The persistent absence of post-implementation benefits reviews tells us something important about the maturity of transformation management as a discipline.

In any other domain of organisational investment, the failure to verify returns would be considered negligent. A capital expenditure programme that never checked whether the new plant was producing at the projected capacity would trigger an audit. A marketing campaign that never measured its impact on sales would be considered incomplete. Yet transformation programmes routinely close without any systematic assessment of whether the benefits materialised – and this is treated as normal.

The pattern reveals that many organisations have not yet made the transition from managing transformation as a series of projects to managing it as a portfolio of investments. The project mindset asks: did we deliver what was specified? The investment mindset asks: did we get what we paid for? These are fundamentally different questions, and most organisations are still answering only the first.

6. What a Genuine Review Would Require

A post-implementation benefits review that actually works would need several things that most organisations currently lack:

1. A benefits baseline established before the programme begins, with measurable indicators agreed at the point of investment approval
2. A benefits owner who is personally accountable for tracking and reporting on realisation, and who remains in role long enough to do so
3. A review timeline that extends beyond programme closure – typically twelve to eighteen months after go-live, when operational benefits have had time to emerge
4. An honest assessment framework that distinguishes between benefits that were realised, benefits that were partially realised, and benefits that were claimed but never materialised
5. A portfolio-level aggregation that connects individual programme benefits to strategic outcomes, so that the organisation can see the cumulative picture

None of this is technically difficult. The barrier is not capability but willingness. Organisations know how to measure things. They choose not to measure these things because the answers might be uncomfortable.

7. The Cost of Not Looking

The irony is that avoiding the benefits review does not protect the organisation — it exposes it. Without systematic follow-through, the organisation cannot learn which types of investment reliably deliver value and which do not. It cannot improve its business case methodology, because it has no feedback loop. It cannot hold sponsors accountable, because accountability requires evidence. And it cannot make informed decisions about future investment, because it has no reliable data about past performance.

An organisation that never reviews its benefits is an organisation that never learns from its investments. It will make the same mistakes, fund the same kinds of failure, and celebrate the same hollow successes, indefinitely.

The cumulative cost of this avoidance is significant. Portfolios continue to fund programmes whose benefit profiles are structurally similar to programmes that previously failed to deliver. Sponsors continue to write business cases using the same optimistic assumptions that proved unreliable before. And the organisation continues to invest in transformation without ever developing a credible understanding of what transformation actually delivers.

8. Toward a Culture of Follow-Through

The solution is not a new template or a new governance gate — though both may help. The solution is a shift in organisational culture: a willingness to treat the benefits review as a normal, expected, non-threatening part of the transformation lifecycle.

This requires leadership. A chief executive or portfolio board that routinely asks what did we actually get from that investment? creates a very different environment from one that moves on to the next initiative without looking back. The question does not need to be punitive. It can be genuinely curious. But it needs to be asked, consistently, and the answers need to be heard.

It also requires honesty about the quality of business cases at the point of approval. If the organisation knows that benefits projections are routinely inflated to secure funding — and most organisations do know this, even if they do not say it — then the review is not a moment of judgement. It is a moment of calibration. It tells the organisation how much to trust the next business case, and where the systematic biases lie.

The meeting that nobody schedules is, in the end, the meeting that matters most. It is the only point in the transformation lifecycle at which the organisation confronts the distance between what it hoped for and what it got. Until that meeting becomes routine, transformation portfolios will continue to operate on faith rather than evidence — and the gap between intent and reality will remain invisible to precisely the people who need to see it.