

Appendix A

Standards and Audit Committee

15 February 2005

APPENDIX A

Statement on Internal Control; Principal Statutory
Obligations and Organisational Objectives

Examples of assurance	Evidenced By	Evidence Available
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Stage 1 - Establish principal statutory obligations and organisational objectives

Step 1 in support of stage 1 - Mechanism established to identify principal statutory obligations		
1	Responsibilities for statutory obligations are formally established Inspection of: <ul style="list-style-type: none"> • Documents (e.g. Constitution) • Minutes of delegations to officers and committees • Committee terms of reference <ul style="list-style-type: none"> • Recording individual officer and member responsibilities 	Part 3 of the Council's Constitution sets out Committee responsibilities and the Scheme of Delegation to Officers The Monitoring Officer has explicit responsibilities by statute and has some further roles added by the Constitution. In summary the Monitoring Officer is responsible for: Under Statute: <ul style="list-style-type: none"> • Ensuring the lawfulness and fairness of Council actions by reporting to Council on actual or proposed instances of unlawfulness or maladministration, blocking such action until the report has been considered; • Maintaining the register of Members' Interests, and dealing with matters relating to member Conduct which may be referred by the Standards Board for England or the Adjudication panel for England. Under the constitution: <ul style="list-style-type: none"> • Reporting annually to Council on the Constitution; • Supporting the work of the Standards and Audit Committee; • Acting as the Proper Officer for Access to Information requests; • Providing advice on legal powers, maladministration, and Member probity
	<ul style="list-style-type: none"> • Job descriptions of key officers 	The Council's Legal Section reviews all reports to Committees to ensure propriety and to advise on the impact of legislation. There is a Legal Services library but it is unclear whether this library contains all principal statutory obligations
2	Identify whether there is an accessible record of statutory obligations (e.g. central registry or legal library, intranet site)	

Examples of assurance	Evidenced By	Evidence Available
3 Effective procedures to identify, evaluate, communicate, implement, comply with, and monitor legislative change exist and are used	<ul style="list-style-type: none"> • Review of established processes in place 	<p>Legal Services is part of the Directorate of Administration and Leisure Services. It is headed up by the Council's Monitoring Officer. There are arrangements for communicating legislation to relevant officers.</p> <p>Directors are responsible for making service specific reports to policy committees on legislative changes.</p>
	<ul style="list-style-type: none"> • Appointment of suitably qualified and experienced employees, selected against accurate and specific job descriptions and person specifications 	<p>Reviewed annually in the Annual Personnel Report</p>
	<ul style="list-style-type: none"> • Evidence of effective arrangements for internal and external communication (e.g. by review of communication of recent legislation to relevant officers and members) 	<p>The Council's Legal Section reviews all reports to Committees to ensure propriety and to advise on the impact of legislation. Reports are made to service Committees on the impact of government legislation (examples: Report to CMC on new legislation in September 2004, page 209, para 155).</p> <p>Communication Officer recently appointed.</p>
	<ul style="list-style-type: none"> • Appropriate induction training has been given to specific post holders 	<p>Required in the Council's Constitution.</p> <p>All employees attend an Introduction to Runnymede course.</p> <p>Managers are required to use an induction check list to ensure that new staff receive the appropriate induction training.</p>
	<ul style="list-style-type: none"> • Inspection of reports to Members on implications of new legislation 	<p>Examples:</p> <ol style="list-style-type: none"> 1. Licensing Act reported to CMC in October 2003 (page 737, para 382). 2. Housing Act 2004 implications reported to Housing & Community Services Committee in January 2005.
	<ul style="list-style-type: none"> • Evidence that assurance has been given to the Chief Executive that all relevant legislative changes have been reported and addressed 	

Examples of assurance	Evidenced By	Evidence Available
<p>4 Effective action is taken where areas of non-compliance are found in either mechanism or legislation</p>	<ul style="list-style-type: none"> • Review of evidence to demonstrate that action has been taken to overcome identified areas of non-compliance, for example: <ul style="list-style-type: none"> – Internal /external audit reports to audit committee or equivalent; – Monitoring reports on progress on delivering action plans in response to identified legal/statutory risks in risk register (e.g. on implementation of Freedom of Information Act 2000) – Evidence of corrective action being taken in response to upheld complaints against the authority 	<p>Each audit checks for compliance with the relevant regulations (e.g. VAT). Some areas (e.g. data protection) are audited separately. Major issues arising are included in the Standards & Audit Committee reports.</p> <p>Freedom of Information Act implications reported to Corporate Management Committee.</p> <p>Complaints Monitoring report prepared by CEO.</p>

Examples of assurance	Evidenced By	Evidence Available
Step 2 in support of stage 1 - Mechanism in place to establish corporate objectives		
1 Consultation with stakeholders on priorities and objectives	<ul style="list-style-type: none"> Results from internal and / or external consultation exercises have been analysed and published 	<p>The Community Strategy is a statement of aims, developed with Runnymede's Local Strategic Partnership, for the improvement of the economic, social and environmental well being of Runnymede over the next 15 years.</p> <p>The Consultation Strategy (approved by CMC in September 2003 (page 426, para 270) and October 2003 (page 726, para 370) forms part of the Constitution.</p> <p>Communications Strategy Members Working Party established..</p> <p>The findings of the general satisfaction survey of local residents, undertaken in Autumn 2003 in accordance with the Best Value regime were reported to CMC in June 2004 (page 76, para 49).</p> <p>Staff opinion survey reported to the CMC in December 2004 and published on the website.</p> <p>Use of the Citizens' Panel to seek the views of local people.</p> <p>The Agenda Report Format checklist requires reports to contain details of the nature and extent of consultation with stakeholders (if relevant).</p> <p>2001 Census Information fed into policy development framework (CMC, November 2003, page 921, para 438)</p>
2 The authority's priorities and organisational objectives have been agreed (taking into account feedback from consultation)	<ul style="list-style-type: none"> Authority's approved and published strategic plan takes account of all consultation and local and national priorities 	<p>The annual Leader's Position Statement sets out the Council's own in-year policies and objectives, drawing from the Community Strategy and other formative policy documents.</p> <p>The Statement for 2004/05 was approved by CMC in October 2003 (page 723, para 368).</p>

Examples of assurance	Evidenced By	Evidence Available
3 Priorities and objectives are aligned to principal statutory obligations and relate to available funding	<ul style="list-style-type: none"> Corporate priorities and objectives are clearly set out in the strategic plan 	<p>The Best Value Performance Plan sets out the service priorities of the Council. A programme has been established to ensure that all services are fundamentally reviewed during a four-year cycle, which began in 2000, and plans are established during each review to meet the requirement for continuous improvement. The Plan for 2004/05 was approved by CMC in June 2004 (page 75, para 48).</p> <p>A set of 10 Priority Focused Performance Indicators has been established to monitor performance of the Council in key areas on a regular basis.</p> <p>A number of mandatory and discretionary service plans and strategies are in place and are reported to committees at regular intervals.</p>
	<ul style="list-style-type: none"> Strategic plan takes account of annual budget and medium term financial plan 	<p>The five-year financial forecast identifying areas of growth, revenue reductions and capital expenditure plans. Latest forecast approved by full Council in October 2004 (page 368, para 282).</p>
4 Objectives are reflected in departmental plans and are clearly matched with associated budgets	<ul style="list-style-type: none"> Clear terms of reference are set for the preparation of departmental and/or service plans Departmental and/or service plans clearly reflect corporate objectives and match approved funding Annual reports are produced on the outcome of departmental and / or service plans 	<p>The Best Value Reviews carried out for each service area contain this information in a consistent format.</p> <p>Service plans are reported to each service Committee for approval for the forthcoming year, for example - CMC service plan for 2004/05 reported in March 2004 (page 1325, para 739).</p> <p>Mandatory and discretionary service plans and strategies are in place and are reported to committees at regular intervals.</p>
		<p>Outturn reports on Service Plans are reported to each service Committee, for example - CMC service plan for 2003/04 reported in June 2004 (page 75 para 47).</p>

Examples of assurance	Evidenced By	Evidence Available
5 The authority's objectives are clearly communicated to staff and to all stakeholders	<ul style="list-style-type: none"> • A communication strategy in respect of the corporate objectives has been developed, approved and implemented • Evidence of consultation with stakeholders (e.g. public and internal surveys etc) on service provision against cost 	<p>Communications Strategy approved in October 2003. Corporate Management Committee developed proposals including new Communications Officer post on 3 June 2004 (page 1705, para 966)</p> <p>Regular surveys are made through the Citizens Panel.</p> <p>Examples of service based consultation groups include the Tenant and Leaseholders Group.</p> <p>Staff survey reported to CMC in November 2003 (page 922, para 439). Copy of Leaders position Paper sent to all staff and available on the web site.</p> <p>Annual consultation meeting with Business Ratepayers (last held on 5th November 2004)</p>
	<ul style="list-style-type: none"> • Documented meetings across departments to discuss key objectives in corporate and departmental and / or service plans 	<p>These are discussed at Director's meetings, Departmental Management teams, and also raised in individual appraisals</p>
	<ul style="list-style-type: none"> • Corporate objectives and aims are set out in key documents (annual plans etc) on the authority's website and intranet site 	<p>There is a wide range of policy and strategy documents on the website. Examples of corporate documents on the website include: Best Value Performance Plans, key performance indicator / targets, Leaders Statement, Financial Forecast.</p> <p>Examples of service strategies and policy documents also on the website are the Housing Strategy, Homeloss Strategy, Cultural Strategy, and Local Development Framework.</p>
	<ul style="list-style-type: none"> • Corporate objectives and aims are communicated to staff. 	<p>These are raised in individual staff appraisals. Individual and team targets are set with reference to corporate objectives.</p>

Examples of assurance	Evidenced By	Evidence Available
Step 3 in support of stage 1 - Effective corporate governance arrangements are embedded within the authority		
1 Code of Corporate Governance established	<ul style="list-style-type: none"> • A Code of Corporate Governance in line with CIPFA/SOLACE guidance has been adopted • A communication strategy in relation to the code has been developed, approved and implemented 	The Code is not mandatory and has not been adopted by the Council. Effective governance arrangements are contained in the Council's Constitution.
2 Constitution	Keep the Constitution under review to ensure that the Rules of Procedure are up to date including those relating to financial procedures and contract procedures.	Constitution reviewed annually. Last review informed by reports to CMC on 6 May 2004 (page 1526, para 869) and 3 June 2004 (page 1701, para 964) and approved by Full Council on 23 June 2004 (page 3, para 9).
	Keep the Constitution under review to ensure that roles of Members and officers are clearly defined, that the Responsibility for Functions and Scheme of Delegation is kept up to date and that decision-making procedures are clear and well-documented.	New review in progress with aim to report to CMC in April 2005.
3 Ensure that all new Members of the Council receive an induction and regular update sessions and that the Member Development Charter is followed.	Obtain evidence of member training and induction.	Training needs of Members considered by STANDARDS & AUDIT Committee in September 2003 (page 646, para 310). Training offered to all new Members on Council procedures generally. Planning training is regularly provided for Members (example 25 January 2005).
4 Ensure that the Members' Allowance Scheme, as set out in the Constitution, is kept under review.	Review compliance with Members Allowance Scheme	Members Allowance Scheme was approved by Full Council in December 2003 for implementation from 1.1.2004 (page 1144, para 587).
5 Ensure that the Council has a chief executive or head of paid service responsible for overall strategic and operational management, a section 151 officer responsible for financial control and a monitoring officer responsible for ensuring that agreed procedures and statutes and regulations are followed, or if not reported publicly.	Roles and responsibilities of Head of Paid Service, Section 151 and Monitoring Officer. Obtain acceptance and understanding of roles	Roles and responsibilities of these Officers are set out in Article 11 of the Constitution. Monitoring Officer protocol approved by CMC in December 2003 (page 1116, para 559) and full Council (page 1146, para 594).

Examples of assurance	Evidenced By	Evidence Available
6 Ensure that induction, supervision and performance appraisal (including learning and development) is in place for all staff.	Review compliance with Council procedures on induction, supervision and performance appraisal	Staff appraisal system in place; leads to Annual Personnel Report to CMC. All staff have a training and development plan agreed as part of this process. All new staff received induction training.
7 Corporate training and development plans are produced to ensure that trained and experienced people deliver services.	Review implementation of Corporate Learning and Development Plans	The Council has a training policy for all Members and staff. Training needs are identified specifically at the time of staff appraisals and more generally as needs become apparent. A budget has been established that is sufficient to meet the training needs identified.
8 Ensure that the Members Code of Conduct and Employees Code of Conduct are kept up to date and applied.	Assess frequency of review and allocation of responsibilities.	Contained in Part 5 of the Constitution - reviewed annually. Example: Members IT Protocols reviewed by the Standards & Audit Committee in September 2003 (page 648, para 316).
9 Maintain central Registers of Interests to ensure that staff declare their pecuniary interests in accordance with the Employees' Code of Conduct and annually remind staff of this requirement.	Review operation of register of interests and compliance routines	Director of Finance wrote to all Members and senior staff requiring declaration of any Related Party Transactions as part of the 2003/04 accounts process. Register of Officers Interests held by CEO.
10 Ensure that the How to Express Concerns at Work (whistle-blowing) procedure is publicised within the authority.	Review awareness of Whistleblowing policy	The Anti-Fraud & Corruption policy includes contact details for reporting suspected frauds and gives assurances of protection against discrimination. The information is supplied to new recruits (in induction sessions) and the policy is on the Council's web site and Intranet. Staff awareness is included in Internal Audit reviews.
11 Maintain a register of Members' interests.	Review management of register and communication of compliance	Register of Members Interests held by CEO. ???
12 Through the Standards Committee consider any issues which help to ensure high standards of conduct in the authority.	Reports to Standards & Audit Committee	Example: Report on procedures for determination of allegations against Members in February 2004 (page 1278, para 706).

Examples of assurance	Evidenced By	Evidence Available
13 Operate a transparent procedure for Member level appointments to outside bodies.	Identify process for appointments and test check compliance	External Appointments Committee established. Arrangements for appointment of independent Members approved by Council in October 2004 (page 368, Para 281).
14 Review and monitoring arrangements in place	<ul style="list-style-type: none"> • There are clear arrangements for continuously monitoring compliance e.g. reports on compliance are regularly submitted to the committee charged with corporate governance responsibility • An annual report on compliance with corporate governance is prepared and submitted to Members • Internal/external audit reports on adequacy of corporate governance arrangements 	<p>There is no specific arrangement for reporting on compliance with corporate governance. The CMC and the Standards and Audit Committee receive reports on governance issues as they arise.</p> <p>Internal Audit reported on the adequacy of corporate governance arrangements in February 2003 and further work is planned in 2006/07. The Audit Commission also reports on the Council's arrangements in each annual Management Letter.</p> <p>This review of the system of internal control is part of the monitoring arrangements.</p>
15 Committee charged with governance responsibilities	<ul style="list-style-type: none"> • Committee terms of reference clearly demonstrating responsibility for corporate governance issues has been assigned. • Terms of reference are sufficiently comprehensive to ensure all appropriate aspects of corporate governance are covered. • Minutes from committee charged with governance responsibility indicate that the responsibility is being discharged adequately. 	<p>There is no specific arrangement for reporting on compliance with corporate governance. The CMC and the Standards and Audit Committee receive reports on governance issues as they arise. This approach is considered appropriate and proportionate to the needs of the Council.</p>
16 Governance training provided to key officers and all members	<ul style="list-style-type: none"> • Induction courses for key new officers and all new members incorporate suitable training on corporate governance issues according to responsibilities. • Ongoing awareness training is provided as appropriate to key staff and all members to ensure that changes are made known within the authority 	<p>Member training is provided at least once a year.</p>

	Examples of assurance	Evidenced By	Evidence Available
17	Awareness: Staff, public and other stakeholder awareness of corporate governance	<ul style="list-style-type: none"> • There is a general staff awareness training programme 	<p>All new staff attend 'Introduction to Runnymede' induction courses that include sessions on the work of the Council, Councillors and all Departments and help raise awareness of corporate governance.</p> <p>Staff briefing sessions are held by the CEO each year, and these include corporate governance issues.</p>

Examples of assurance	Evidenced By	Evidence Available
Step 4 in support of stage 1 - Performance management arrangements are in place		
1 Comprehensive and effective performance management systems operate routinely	<ul style="list-style-type: none"> • There is a clear defined performance management framework that identifies <ul style="list-style-type: none"> - all sources of performance measures - who is responsible for achieving each performance measure - who is responsible for collating the data for each one - who determines and approves the performance measures - who receives reports on performance and how often - how data quality is assured - how performance data is captured and integrity is assured - how poor performance is addressed - how performance is driven upwards over time • Reports resulting from internal or external reviews of performance management 	<p>Directors are ultimately responsible to the Council for the system of internal control and reviewing its effectiveness. Such a system is designed to effectively manage, rather than eliminate, the risks that are attached to the fulfilment of the Council's mission of securing quality services, delivered fairly, courteously, and responsibly by well-informed providers who take pride in what they do. Any system of internal control can only provide reasonable assurance and not absolute assurance that all significant risks will be mitigated.</p> <p>Developing the Council's performance management system is a continuing process to increase the efficiency, accountability and analysis of performance management information, and aid greater ownership of the Council's performance by staff and Members alike.</p>
		<p>Outturn report on Priority Indicators of performance for 2003/04 made to the CMC in June 2004 (page 75, para 46).</p> <p>The External Auditor gave an unqualified opinion on the contents of the Best Value Performance Plan for 2004/05 with his audit letter for the 2003/04 audit.</p>
	<ul style="list-style-type: none"> • Year on year comparison of achievement against performance targets 	<p>Outturn reports on Service Plans are made to each service committee. For example the report on CMC outturn for 2003/04 was made in June 2004 (page 75, para 47).</p>

Examples of assurance	Evidenced By	Evidence Available
	<ul style="list-style-type: none"> • Best Value reviews, including benchmarking results 	<p>A Best Value Performance Plan has been established ensuring that all services are fundamentally reviewed during a four-year cycle ending in 2004/05 (following which a new programme will be devised). Plans are established during each review to meet the requirement for continuous improvement.</p> <p>The Guide requires that Service Reviews are reported to the relevant Service Committee at key stages of the review.</p> <p>Best value reviews are carried out in accordance with a corporate Service Review Guide. This sets out a system of conducting Reviews in a way that conforms with the legislative requirements and gives a consistency of approach across the services.</p> <p>Benchmarking data is included in each Review and is available in the Service Review Report and in relevant files.</p>
	<ul style="list-style-type: none"> • Departmental and / or service benchmarking results 	<p>Individual section heads maintain records of benchmarking comparisons with other authorities through published data, e.g. performance on planning application determinations.</p>
2 Key performance indicators are established and monitored	<ul style="list-style-type: none"> • Appropriate KPI's have been established and approved for each service element and are included in departmental / service plans • A robust monitoring system has been approved and implemented • There are regular reports on progress on delivering approved KPI's • There is an approved mechanism for reviewing the continued suitability of KPI's and for securing continuous change by increasing the required standards 	<p>The Corporate Management Committee receives a quarterly reports on progress towards ten focused Priority Indicators of Performance identified as reflecting the Council's key corporate performance and main priorities, service plans, and BVPI's..</p> <p>Committee based Service Plans have been established to collate all the performance management information for a service area in one place. These build on a whole range of management information which consistently analyses the Council's performance across the range of services. The Service Plans are constructed from Best Value Reviews, Best Value performance indicators, Comprehensive Performance Assessment, the annual Leader's Position Statement, and individual mandatory and discretionary service plans and strategies. The Service Plans therefore guide the day-to-day focus of both service priorities and new initiatives. Progress reports on the targets and performance indicators set out in the Service Plans are reported to Service Committees on a quarterly basis.</p>

Examples of assurance	Evidenced By	Evidence Available
3 The authority knows how well it is performing against its planned outcomes	<ul style="list-style-type: none"> • Regular reports are presented to members on the delivery of national, authority and departmental performance targets • Monitoring reports on the achievement of local performance targets and BVPI's 	<p>Example of quarterly review of service plan report - CMC November 2004, page 399, para 312.</p> <p>Example of quarterly review of Priority Indicators - CMC November 2004, page 399, para 313.</p> <p>Example of quarterly review of BVPI's report - CMC November 2004, page 399, para 314.</p>
	CPA reviews	<p>The Council underwent a Comprehensive Performance Assessment by the Audit Commission in 2004/05. Overall the Council was rated as "Excellent". The full report of the inspectors is available on the Council's website (www.runnymede.gov.uk). The inspectors identified a number of areas for improvement. All the areas for improvement will be addressed in the forthcoming year</p>
	<ul style="list-style-type: none"> • Regular financial and Budget reports 	<p>The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the Council. In particular, the system includes:</p> <ul style="list-style-type: none"> • Comprehensive budgeting systems; • Regular reviews of periodic and annual financial reports which indicate financial performance against forecasts; • Setting targets to measure financial and other performance; • The preparation of regular financial reports which indicate actual expenditure against the forecasts; • Clearly defined capital expenditure guidelines; • Named Budget Managers who have the responsibility for delivering services within the approved budget.

Examples of assurance	Evidenced By	Evidence Available
	<ul style="list-style-type: none"> • Internal and external auditor's reports on key performance indicators • External audit reports 	<p>The External Auditor submitted a formal Audit and Inspection Letter for 2004 to the Council in November 2004. The Letter reports on the various aspects of corporate governance, performance management and financial regularity and disclosed no significant problems for the Council to address. A copy of the Letter is on the Council's website (www.runnymede.gov.uk) and on the Audit Commission website.</p> <p>External Auditor reported on his audit of the 2003/04 Pl's in January 2005.</p>
4	<p>Knowledge of absolute and relative performances achieved is used to support decisions that drive improvements in outcomes</p> <ul style="list-style-type: none"> • Monitoring reports are regularly presented to committee • Reports include comparison with peer authority • Committee reports include SMART action plan • Pis revised after consideration of actual performance • Continuous improvement by increasing difficulty of PIs • Performance trends fed into corporate planning process 	<p>Quarterly performance reporting is in place</p>
5	<p>The authority continually improves its performance management</p> <ul style="list-style-type: none"> • Performance management systems regularly reviewed updated to take account of changes in organisational structure, new initiatives, internal and external reviews and new techniques/technologies 	<p>Targets for KPI's and service plans are established each year</p> <p>In December 2003 the Corporate Management Committee approved a corporate compliance and review guidance mechanism to build upon the regular process and procedural reviews currently undertaken. The guidance requires Directors, Divisional Heads and Service Managers to be explicitly responsible for:</p> <ul style="list-style-type: none"> • Reviews of plans and procedures; • Ensuring that process reviews demonstrate continuous improvement; • Implementing agreed actions from Internal Audit reports; • Ensuring that staff personal development programmes are relevant to service delivery; • Monitoring Service Plans targets and budgets and report performance and variations. <p>Internal Audit will provide scrutiny of the required actions and formal reports will be issued on any non-compliance.</p>

Examples of assurance	Evidenced By	Evidence Available
<h2 style="text-align: center;">Stage 2 - Identify principal risks to achievement of objectives</h2>		
<h3 style="text-align: center;">Evidence in support of stage 2 - The authority has robust systems and processes in place for the identification and management of strategic and operational risk</h3>		
<p>1</p> <p>There is a written strategy and policy in place for managing risk which has been approved and is reviewed on a regular basis and has been communicated to all relevant staff</p>	<ul style="list-style-type: none"> • Existence of approved strategy and policy document • Evidence of formal approval • Evidence of formal review • Examples of dissemination e.g. induction, briefings 	<p>The Council's risk management strategy was approved in (Reference minutes of Standards and Audit Committee, September 2003, page 649, para 320).</p> <p>The Strategy was informed by workshops attended by Directors and other senior managers. The workshop was led by specialist risk management consultants.</p>
<p>2</p> <p>The authority has implemented clear structures and processes for risk management which are successfully implemented and:</p> <ul style="list-style-type: none"> • Management Board and members see risk management as a priority and support it by personal interest and input • Decision making considers risk • A senior manager has been appointed to "champion" risk management • Roles and responsibilities have been defined • Risk management systems are subject to independent assessment • Risk management is considered in the annual business planning process 	<ul style="list-style-type: none"> • Management board / committee minutes • Job descriptions of senior and operational managers and corporate risk manager • Internal audit reports an external audit comments • CPA review comments • Annual business plans • Link between internal audit and risk management functions is clearly defined in terms of reference of internal audit • Responsibility for risk management function is set appropriate senior level • Committee reports setting out options for change include an appropriate risk assessment 	<p>A Strategic Risk Management Strategy Action Plan has been developed setting out the key strategic risks that may affect the ability of the Council to carry out its corporate objectives. The Directors Management Team has the responsibility for reviewing and monitoring the Strategy. (Reference minutes of Standards and Audit Committee, February 2004, page 1277, para 704).</p>

Examples of assurance	Evidenced By	Evidence Available
3 The authority has developed a corporate approach to the identification and evaluation of risk which is understood by all staff	<ul style="list-style-type: none"> • Systematic procedures for risk identification and evaluation have been agreed and are consistently applied across all business units • Examples of dissemination e.g. induction, briefings, awareness sessions 	Under development as part of the Risk Management Strategy
4 The Authority has well defined procedures for recording and reporting risk	<ul style="list-style-type: none"> • Evidenced by review of risk management strategy and policy • Examination of corporate risk register • Key risk indicators have been determined and there is evidence of monitoring against these risks • Evidence of regular and frequent reporting of risk to political and management board level • Evidence of risk based auditing being carried out • Evidence of risks not properly addressed identified in internal audit reports being fed into the risk management process 	<p>Council activities are prioritised for review by Internal Audit according to the assessed risks.</p> <p>Internal Audit review controls and management action to manage risks and working papers are maintained to demonstrate this.</p> <p>Internal Audit reports are issued to the relevant Director and the CEO, Director of Finance, and Monitoring Officer.</p>
5 The Authority has well established and clear arrangements for financing risk	<ul style="list-style-type: none"> • Evidence that the Authority's policy for risk financing is regularly reviewed in the light of costs and alternative risk mitigation strategies. • All legal requirements for insurance are met • Insurance claims being managed in accordance with Woolfe principles • Evidence of monitoring the incidence of successful and unsuccessful claims 	<p>Insurance arrangements are regularly market tested.</p> <p>Insurance cover is under constant review, excess levels are considered at least annually (normally at renewal time).</p> <p>The Council retains consultancy services (via a Broker) and seeks advice on a routine basis.</p> <p>Relevant staff receive training at least annually which includes instruction on compliance with insurance requirements.</p> <p>The Insurance Officer has received training on the Woolfe principles and coordinates claims handling accordingly.</p> <p>Claims details and summaries are discussed at Departmental Liaison meetings, and provided to Directors twice a year.</p>

Examples of assurance	Evidenced By	Evidence Available
<p>6 The Authority has developed a programme of risk management training for relevant staff</p>	<ul style="list-style-type: none"> • Training programme for risk management • Training needs analysis • Regular newsletter or other means of communicating risk management issues to staff • Induction programme includes risk management • Appropriate responsibilities for risk management incorporated into job descriptions and appraisals 	<p>Under development as part of the Risk Management Strategy.</p>
<p>7 The corporate risk management board (or equivalent) adds value to risk management by:</p> <ul style="list-style-type: none"> • Advising and supporting corporate management team on risk strategies • Drives new risk management initiatives • Communication • Providing and reviewing training • Regularly reviewing the risk register • Co-coordinating the results for risk reporting 	<ul style="list-style-type: none"> • Corporate risk management board or equivalent terms of reference • Minutes of corporate risk management board • Reports to corporate management team 	<p>The Directors Management Team are charged with the responsibility for managing corporate risks.</p>
<p>8 A corporate risk officer has been appointed with the necessary skills to analyse issues and other options and advice and:</p> <ul style="list-style-type: none"> • Support decision making and policy formulation • Provides support in the risk identification and analysis process • Provides support in prioritising risk mitigation action • Provides advice and support in determining risk treatments 	<ul style="list-style-type: none"> • Job description of corporate risk officer • Key task matrix of corporate risk officer • Evidence of the corporate risk officer reporting to corporate management team on risk management issues • Evidence of training on current risk management topics or membership of appropriate organisations (e.g. ALARM) • Use of consultancy as appropriate 	<p>Runnymede does not have a dedicated risk manager. Risk is instead assessed by Directors and service managers as appropriate. Advice is available from the Insurance Officer on insurable risks. There is a Strategic Maintenance Programme for the maintenance of corporate (non housing) buildings.</p> <p>Example of risk management taken at the service level: Housing Maintenance employ a company to undertake an annual risk assessment on the health and safety risks and to provide ongoing advice and information.</p>

Examples of assurance	Evidenced By	Evidence Available
9 Managers are accountable for managing their risks	<ul style="list-style-type: none"> • Evidence of manager involvement in risk identification and analysis process • Risk owners detailed in corporate / departmental risk register • Job descriptions of managers outline their risk management responsibilities • Evidence of (at least) annual review of risk at service or operational levels 	<p>The Strategic Risk Management Strategy workshops involved managers in the identification and analysis of corporate risks. Service based risks remain the responsibility of Directorates.</p>
10 Risk management is embedded throughout the authority	<ul style="list-style-type: none"> • Evidence of a general risk management culture • Risk management training programme • Evidence of managers involvement in risk management aspects of business planning 	<p>Link with service planning still weak.</p>
11 Risks in partnership working are fully considered	<ul style="list-style-type: none"> • Evidence of risk assessments being undertaken before the commencement of major projects, preferably in the report on which the decision to proceed is based • Evidence that risk assessments are regularly reviewed during the project period • Evidence that potential partners are required to produce and submit risk assessments • Evidence that partnership arrangements are reviewed in terms of risk before they are entered into and subsequently, that the risks are reviewed • Evidence that there are effective arrangements in place for risk sharing (e.g. in the partnering contract terms and conditions) 	<p>Example: Arrangements for partnering contract for external decorations reported to the Housing & Community Services Committee in November 2004 (page 392, para 302) included an analysis of risk.</p>

Examples of assurance	Evidenced By	Evidence Available
<h2 style="text-align: center;">Stage 3 - Identify key controls to mitigate principal risks</h2>		
<h3 style="text-align: center;">Step 1 in support of stage 3 - The authority has a robust system of internal control which includes systems and procedures to mitigate principal risks</h3>		
<p>1</p> <p>There are written financial regulations in place which have been formally approved, regularly reviewed and widely communicated to all staff.</p> <ul style="list-style-type: none"> • Authority has adopted CIPFA Code on Treasury Management (note: recent legislative requirement by virtue of the prudential code) • Compliance with the prudential code 	<ul style="list-style-type: none"> • Financial regulations and instructions exist are reviewed and updated regularly • Evidence of formal approval 	<p>Financial Regulations are part of the Council's Constitution and were last reviewed for in June 2003. A full revision is planned in April 2005. Approval is via the Constitution process. The Financial Regulations are on the Council's website.</p> <p>CIPFA Code on Treasury Management approved in ????. Treasury policy schedules updated and approved by the Council in December 2004.</p> <p>Corporate Management Committee approval obtained for the prudential indicators for 2004/05 in February 2004 (page 1226. para 685); approval for 2005/06 prudential indicators to be sought on 3 February 2005.</p>
	<ul style="list-style-type: none"> • Example of dissemination e.g. induction, briefings, awareness sessions, accessible in finance manuals and / or the intranet site 	<p>Finance Rule Book sets out financial procedures in a readable and concise format. Copy available on the intranet. Staff briefings not regularly held. Finance staff available to give advice on procedures.</p>
	<ul style="list-style-type: none"> • Reports to relevant committee confirming compliance or identifying extent of non-compliance with regulations and instructions 	<p>The Council's Constitution requires significant instances of non-compliance to be reported to the Standards & Audit Committee (example is report to this Committee on 14 September 2004). For less significant instances, for example where contracts have overrun budgets, the non-compliance is reported to the relevant service Committee only.</p>
	<ul style="list-style-type: none"> • Report approving annual treasury management and investment strategy 	<p>Corporate Management Committee approval obtained for the Treasury Management Annual Investment Strategy for 2004/05 in February 2004 (page 1124, para 684). Approval for 2005/06 Strategy sought on 3 February 2005.</p>
	<ul style="list-style-type: none"> • Treasury management outturn report 	<p>Corporate Management Committee received outturn report for 2003/04 on 3 June 2004 (page 963, para 1700)..</p>

Examples of assurance	Evidenced By	Evidence Available
	<ul style="list-style-type: none"> External audit assessment of compliance with Prudential Code 	Will form part of their audit for 2004/05.
2 There are written contract standing orders in place which have been formally approved, regularly reviewed and widely communicated to all relevant staff	<ul style="list-style-type: none"> Standing Orders exist and are reviewed and updated regularly to cover new procedures such as partnering arrangements and on-line tendering Evidence of formal approval Examples of communication and dissemination e.g. induction briefings, awareness sessions, accessible in finance manuals and / or on intranet site 	<p>Contract Standing Orders reviewed annually as part of Constitution review process. Staff training on procurement has taken place in September 2004. Standing Orders are available on the Council web site and Intranet.</p> <p>There is also a dedicated Business Section on the web site that explains to suppliers how to do business with the Council (including the formal rules of the Council).</p>
3 There is a whistle-blowing policy in place which has been formally approved, regularly reviewed and widely communicated to all relevant staff	<ul style="list-style-type: none"> Whistleblowing policy exists and has been reviewed and updated regularly Evidence of formal approval Examples of communication and dissemination e.g. induction briefings, awareness sessions, accessible in finance manuals and / or on intranet site Evidence of effectiveness of policy (e.g. reports of incidence of usage, evidence of annual declarations on fraud to Audit Commission) 	<p>The whistle blowing policy forms part of the Anti Fraud and Corruption Strategy (which forms part of Part 5 of the Constitution). It was last considered in detail by the Standards & Audit Committee in September 2003 (page 648, para 318) and the CMC in October 2003 (page 737, para 381). Annual review is part of Constitution review process.</p> <p>The Strategy is available of the Council's Intranet and website.</p>
4 There is a counter fraud and corruption policy in place which has been formally approved, regularly reviewed and widely communicated to all relevant staff	<ul style="list-style-type: none"> Counter fraud and corruption policy exists and has been reviewed and updated regularly Evidence of formal approval Examples of communication and dissemination e.g. induction briefings, awareness sessions, accessible on website and intranet site Evidence of effectiveness of policy (e.g. reports on identified frauds; annual AF70 returns to AC, results of NFI) Compilation and review of register of gifts and hospitality 	<p>Anti Fraud and Corruption Strategy is in Part 5 of the Constitution. It was last considered in detail by the Standards & Audit Committee in September 2003 (page 648, para 318) and the CMC in October 2003 (page 737, para 381). Annual review is part of Constitution review process.</p> <p>The Strategy is available of the Council's Intranet and website.</p> <p>The Audit Commission collects and reviews all fraud data.</p> <p>The Register of Gifts and Hospitality is periodically reviewed by Internal Audit.</p>
5 There are codes of conduct in place which have been formally approved and widely communicated to all relevant staff	<ul style="list-style-type: none"> Codes of Conduct have been agreed including national schemes Evidence of formal approval Examples of communication and dissemination e.g. induction briefings, awareness sessions, accessible on intranet site 	<p>Member and Officer Codes of Conduct are in Part 5 of the Constitution. Annual review is part of Constitution review process.</p>

Examples of assurance	Evidenced By	Evidence Available
6 A register of interests is maintained, regularly updated and reviewed	<ul style="list-style-type: none"> • Inspection of register of interests (members and staff) • Evidence of regular updating and review by senior officer(s) 	Register is kept by the CEO.
7 Where a scheme of delegation has been drawn up, it has been formally approved and communicated to all relevant staff	<ul style="list-style-type: none"> • Scheme of delegation incorporates adequate controls and sanctions • Evidence of formal approval • Examples of communication and dissemination e.g. induction briefings, awareness sessions, accessible in finance manuals and / or on intranet site • Regular reports on the operation of the scheme (e.g. compliance, budget monitoring, year-end balances) 	Scheme of Delegation approved through Constitution process. The Constitution is available on the web site.
8 A corporate procurement policy has been drawn up, formally approved and communicated to all relevant staff	<ul style="list-style-type: none"> • Procurement policy exists and has been reviewed and updated regularly • Evidence of formal approval • Examples of communication and dissemination e.g. induction briefings, awareness sessions, accessible in finance manuals and / or on intranet site • Evidence of effectiveness of policy (e.g. benchmarking results, best value review, internal or external audit review) 	<p>Procurement Strategy reviewed by Corporate Management Committee in July 2004 (page 158, para 110). Procurement policy is on the Council's website.</p> <p>Staff training on procurement carried out by Dof and DAL in summer 2004.</p> <p>Procurement fitness check being undertaken by IDEA (approved by CMC in September 2004, page 341, para 247).</p> <p>Procurement Officer due to commence in March 2005 to develop the Procurement Strategy.</p> <p>Review of procurement policy being carried out by IDEA.</p>
9 Business / service continuity plans have been drawn up for all critical service areas and the plans: • are subject to regular testing • are subject to regular review	<p>Current business / service continuity plans exist covering all critical service areas and are readily accessible</p> <p>Evidence of regular testing</p> <p>Evidence of regular review in the light of the results of testing and for changes in structures, procedures, information systems, responsibilities etc.</p>	<p>There is an IT recovery plan in force and a general disaster recovery programme being developed.</p> <p>Treasury management schedules set out arrangements if banking systems break down.</p>

Examples of assurance	Evidenced By	Evidence Available
10 The corporate / departmental risk register(s) includes key controls to manage principal risks	<ul style="list-style-type: none"> • Risk register sets out principal risks and sets out appropriate key controls to manage them • Key controls are monitored, reviewed and updated regularly • Use of risk management workshops to underpin the process and review of register and key controls • Risk owners are assigned to manage principal risks 	This forms part of the Strategic Risk Management Strategy Action Plan
11 Key risk indicators have been drawn up to track the movement of key risks and are regularly monitored and reviewed	<ul style="list-style-type: none"> • Appropriate key risk indicators are documented • Evidence of regular monitoring • Evidence of changes in risk indicators (and reasons for change) emanating from appropriate information sources (e.g. where internal audit findings are used to change the perceived level of risk) 	The overall risk strategy is still being developed. Only risks at the strategic level have formally been developed at this stage.
12 The authority's internal control framework is subject to regular independent assessment	<ul style="list-style-type: none"> • Internal audit plans and reports 	<p>The operational and management arrangements for Internal Audit are as follows:</p> <ul style="list-style-type: none"> • Internal Auditors conduct their work in accordance with professional standards set out in the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice and the Institute of Internal Auditors' (IIA) Standards for the Professional Practice of Internal Audit; • The Chief Internal Auditor has access to all senior managers, including the Chief Executive, and Internal Auditors have access to most (but not all) records held by the Council. Access to personnel (i.e. staff) data requires express Director permission; • The work of Internal Audit is based on an evaluation of risk and management measures to manage risk;

Examples of assurance	Evidenced By	Evidence Available
		<p>At an operational level recommendations from Internal Audit reviews are discussed and agreed with departmental management. At a strategic level summary reports in respect of completed Internal Audit reviews are presented to Standards and Audit Committee twice annually. There is recognition that Internal Audit reports carry considerable weight at Runnymede with additional links to external inspection.</p>
	<ul style="list-style-type: none"> Annual report / opinion of Head of Internal Audit 	<p>The Council's Financial Regulations require a report to be made to the Standards and Audit Committee at least once a year on the audit coverage undertaken during the previous year and the audit plan for the forthcoming year (reported to STANDARDS & AUDIT Committee in February 2004, page 1276, para 703);</p> <p>Internal Audit produces an annual report that provides an opinion on the overall control and risk environment and reports on significant findings in the year. The 2003/04 review was reported to STANDARDS & AUDIT Committee in September 2004 (page 272, para 195).</p>
	<ul style="list-style-type: none"> External audit reports 	<p>The External Auditor submitted a formal Audit and Inspection Letter for 2003/04 to the Council in November 2004. The Letter reports on the various aspects of corporate governance, performance management and financial regularity and disclosed no significant problems for the Council to address. The letter also expresses an opinion on the effectiveness of Internal Audit arrangements. A copy of the Letter is on the Council's website (www.runnymede.gov.uk) and on the Audit Commission website</p>
	<p>Ensure that the Annual Audit Letter, other audit reports and Inspectorate reports are properly considered and responded to in an effective and timely manner.</p>	<p>Corporate Management Committee considered Annual Audit Letter for 2003/04 in November 2004 (page 398, para 311). A copy of the Letter is on the web-site.</p>

	Examples of assurance	Evidenced By	Evidence Available
13	A corporate health and safety policy has been drawn up, formally approved, is subject to regular review and has been communicated to all relevant staff	<ul style="list-style-type: none"> • Health and safety policy exists and has been reviewed and updated regularly • Evidence of formal approval • Examples of communication and dissemination e.g. induction briefings, awareness sessions, accessible on intranet site • Evidence of effectiveness of policy (e.g. number of cases investigated by HSE and the number of cases proven) • Review of number of reported incidences and "near misses" 	<p>The Health and safety policy forms part of the Council's Personnel Policies and Procedures.</p> <ul style="list-style-type: none"> • A health and safety working group meets regularly to consider all issues • Details of all reported accidents are maintained • All Departmental Management Teams have health and safety as a standing Agenda item. • The Housing Department also have separate health and safety meetings that include Section Heads.
14	A corporate complaints policy / procedure has been drawn up, formally approved, communicated to all relevant staff, the public and other stakeholders is regularly reviewed	<ul style="list-style-type: none"> • Complaints policy / procedure exists and has been reviewed and updated regularly • Procedure is compliant with all relevant statute • Evidence of formal approval • Examples of communication and dissemination e.g. induction briefings, awareness sessions, accessible on website and intranet site • Leaflets / posters highlighting complaints procedure • Complaints files • Committee reports summarising complaints dealt with analysed by outcome 	<p>The policy on complaints was approved by the Corporate Management Committee. It is accessible on the Council's web site. It is also advertised on Council notice boards and communications.</p> <p>Detailed records of complaints received are maintained by each department and performance is monitored on a quarterly basis.</p> <p>No findings of maladministration have been found by the Local Government Ombudsman.</p>

Examples of assurance	Evidenced By	Evidence Available
<p>15 Compliance with CIPFA's Role of the Finance Director statement issued in 2003. CIPFA identified 4 key requirements:</p> <ul style="list-style-type: none"> • There should be a single financial director in each authority who is a qualified member of a specified accountancy body and is vested with the statutory responsibilities. set out in the statement • The finance director should be a member of the authority's corporate management team and should have a parallel right of access to meetings of the authority's political executive • The role of the finance director should not be combined with the role of chief executive • The finance director should be able to control and influence both the work programme of internal audit. and the quantity and quality of staff 	<p>Review compliance with CIPFA key requirements as set out in the Role of the Finance Director 2003</p>	<ul style="list-style-type: none"> • The Director of Finance is the Council's Section 151 Officer. He is a qualified member of the Chartered Institute of Public Finance and Accountancy. Article 11 of the Constitution confers Section 151 responsibilities • The Director of Finance is a member of Directors Management Board • No combination with role of Chief Executive • Chief Internal Auditor reports directly to Director of Finance and budget held by Chief Internal Auditor.
<p>16 Report if decision of the Council may lead to unlawful expenditure</p>	<p>Review procedures leading to S114 Act</p>	<p>No reports issued by current Director of Finance</p>
<p>17 DoF responsible for the proper financial affairs of the authority.</p>	<p>Review compliance with Section 151 of the Local Government Act 1972</p>	<p>Set out in Article 11 of the Constitution.</p>

Examples of assurance	Evidenced By	Evidence Available
<p>18</p> <p>DOF to make a report to the authority when it is considering its budget and council tax. The report must deal with the robustness of the estimates and the adequacy of the reserves allowed for in the budget proposals</p>	<p>Review compliance with Section 25 of the Local Government Act 2003</p>	<p>Set out in the report by the Director of Finance to the Council meeting that sets the Council Tax.</p>
<p>19</p> <p>DOF responsibility for advising where decisions are or are likely to be contrary to the policy framework or contrary to the budget. DOF should have full access to the Council</p>	<p>Discuss with DOF current arrangements</p>	<p>Set out in Article 11 of the Constitution.</p>

Examples of assurance	Evidenced By	Evidence Available
<p align="center">Stage 4 - Obtain assurance on the effectiveness of controls</p>		
<p align="center">Evidence in support of stage 4</p> <ul style="list-style-type: none"> • Appropriate assurance statements are received from designated internal and external assurance providers: <ul style="list-style-type: none"> • The Authority has identified appropriate sources of assurance • Appropriate external assurances are identified and obtained 		
1	<p>The authority has determined appropriate internal and external sources of assurance</p> <ul style="list-style-type: none"> • Minutes of committee at which report on assurances was considered • Sources of assurance are appropriate to the authority 	Set out in this report.
2	<p>Appropriate key controls on which assurance is to be given have been identified and agreed</p>	Not currently undertaken.
3	<p>Departmental assurances are provided</p> <ul style="list-style-type: none"> • Departmental heads sign off on adequacy of controls (i.e. provide assurance statements) • Supporting documentation provided by departmental heads re review and monitoring arrangements that key controls have been in operation for the period and will continue to operate until accounts signed off • Completed control and risk self assessment questionnaires • Reality checking of departmental assurances 	Not currently undertaken.

Examples of assurance	Evidenced By	Evidence Available
<p>4 External assurance reports are collated centrally</p> <ul style="list-style-type: none"> • Reports are reviewed by relevant senior management and reported to committee • Action plans are prepared and approved • Follow up reports on recommendations are requested and reviewed by relevant senior management and progress reported to committee 	<ul style="list-style-type: none"> • Sources of external assurance relevant to the authority are identified and agreed • External Auditor 	<p>External auditors management letter for 2003/04 presented to the Corporate Management Committee by the District Auditor in December 2004.</p>
	<ul style="list-style-type: none"> • CPA 	<p>The Council underwent a Comprehensive Performance Assessment by the Audit Commission in 2004/05. Overall the Council was rated as "Excellent". The full report of the inspectors is available on the Council's website (www.runnymede.gov.uk). The inspectors identified a number of areas for improvement. All the areas for improvement will be addressed in the forthcoming year.</p>
	<ul style="list-style-type: none"> • Best Value Reviews 	<p>Procedures set out in corporate guidance. Reports made to relevant service Committee at all key stages of the process.</p>
	<ul style="list-style-type: none"> • Senior management team minutes 	<p>Available on the intranet.</p>
<p>5 Internal audit arrangements</p>	<ul style="list-style-type: none"> • Reports of Internal Audit to Standards and Audit committee through the year • Annual Report of Head of Internal Audit, including opinion on internal control framework 	<p>The Council has an Internal Audit Section that reports to the Director of Finance. Reports are also copied to the Chief Executive Officer and the Monitoring Officer. The Chief Internal Auditor makes comprehensive reports on the plans and progress of the Internal Audit function directly to the Standards and Audit Committee. The Standards and Audit Committee review all recommendations made from internal audits and the extent to which compliance has been achieved. Audit Commission opinion on internal audit forms part of the Management Letter. Annual report of the Chief Internal Auditor reported to this Committee on 14 September 2004 (page 272, para 195).</p>
<p>6 Corporate Governance arrangements</p>	<ul style="list-style-type: none"> • Annual corporate governance assurance statement 	<p>Not currently undertaken.</p>

	Examples of assurance	Evidenced By	Evidence Available
7	Performance monitoring arrangements	<ul style="list-style-type: none"> • Internal or external audit review of corporate governance arrangements • Monitoring reports to committee on delivery of action plans in response to reviews of corporate governance • Annual and in-year reports on delivery of key performance indicators by internal and / or external review agencies 	<p>External auditors management letter for 2003/04 presented to the Corporate Management Committee by the District Auditor in December 2004. No significant changes to corporate governance arrangements required.</p> <p>Developing the Council's performance management system is a continuing process to increase the efficiency, accountability and analysis of performance management information, and aid greater ownership of the Council's performance by staff and Members alike.</p> <p>The Corporate Management Committee receives a quarterly report on progress towards ten focused Priority Indicators of Performance identified as reflecting the Council's key corporate performance and main priorities.</p> <p>External Auditor reported on his audit of the 2003/04 PI's in January 2005.</p>

Examples of assurance	Evidenced By	Evidence Available
Stage 5 - Evaluate assurances and identify gaps in control / assurances		
Evidence in support of stage 5 - The authority has made adequate arrangements to identify, receive and evaluate reports from the defined internal and external assurance providers to identify areas of weaknesses in controls		
1 Responsibilities for the evaluation of assurances are clearly defined throughout the organisation	<ul style="list-style-type: none"> • Minutes of committee meetings • Training plans • Job descriptions • Committee terms of reference 	In December 2003 the Corporate Management Committee approved a corporate compliance and review guidance mechanism to build upon the regular process and procedural reviews currently undertaken. The guidance requires Directors, Divisional Heads and Service Managers to be explicitly responsible for: <ul style="list-style-type: none"> • Reviews of plans and procedures; • Ensuring that process reviews demonstrate continuous improvement; • Implementing agreed actions from Internal Audit reports; • Ensuring that staff personal development programmes are relevant to service delivery; • Monitoring Service Plans targets and budgets and report performance and variations. Internal Audit will provide scrutiny of the required actions and formal reports will be issued on any non-compliance.
2 Mechanism established for collecting SIC assurances <ul style="list-style-type: none"> • Overall responsibility allocated to SIC senior officer group • Required assurances are agreed and recorded • Central record of assurances • Clear guidance to evaluation procedure 	<ul style="list-style-type: none"> • Terms of reference and key responsibilities • Record of assurances required and received is held • Approved written guidance re evaluation procedure • Scoring matrix / methodology • Agreed timetable 	Early stage of development. It will be necessary to develop a structure that is proportionate to the risks faced by the Council and is also acceptable to the External Auditor.

Examples of assurance	Evidenced By	Evidence Available
Stage 6 - Action Plan to address weaknesses and ensure continuous improvement in the system of internal control		
Evidence in support of stage 6 - There is a robust mechanism to ensure that an appropriate action plan is agreed to address identified control weaknesses and is implemented and monitored		
1	<p>An Action plan is drawn up and approved with SMART actions, assigned responsibilities and ongoing review</p> <ul style="list-style-type: none"> • Prioritised Action Plan • SMART actions • Definition and communication of responsibilities • Timetabled reviews 	<p>Action plan will form part of the SIC.</p>