
MANAGERS ASSURANCE STATEMENTS

SUMMARY REPORT

Purpose of the Report

1. To report outcomes from the completed 2008/09 Managers Assurance Statements (MAS).

Summary

2. The report highlights that MAS are a key element of the Council's corporate governance arrangements; outlines changes in content from previous years; refers to the expansion of their use in schools; and based on the 2009 returns, concludes that overall a positive position was identified.

Recommendation

3. It is recommended that the contents of the report be noted.

Reasons

4. The recommendation is supported to provide the Audit Committee with evidence to reflect on the Council's governance arrangements.

Paul Wildsmith
Director of Corporate Services

Background Papers

- (i) Managers Assurance Statements
- (ii) Schools Statements of Internal Control

Dawn Barron: Extension 2141

S17 Crime and Disorder	Other than the reported frauds there is no crime and disorder impact.
Health and Well Being	There is no specific health and well being impact.
Sustainability	There is no specific sustainability impact.
Diversity	There is no specific diversity impact.
Wards Affected	All wards are affected equally.
Groups Affected	All groups are affected equally.
Budget and Policy Framework	This report does not affect the budget or policy framework.
Key Decision	This is not a key decision.
Urgent Decision	This is not an urgent decision.
One Darlington: Perfectly Placed	There is no specific relevance to the strategy beyond a reflection on the Council's governance arrangements.
Efficiency	There is no specific efficiency impact.

MAIN REPORT

Information

5. Annual Managers Assurance Statements (MAS) are a key element of the Council's corporate governance arrangements and an integral part of the framework that supports the production of the Annual Governance Statement (AGS).
6. The MAS have been formally completed for two years and this Committee has previously received reports on the outcomes with a largely positive position found (minutes A6/June/2007 and A10/June/2008).
7. The MAS takes the form of a standard template covering the key aspects of the Council's internal control environment on which assurance is required. This coverage is wide ranging and includes risk and financial management, health and safety, information governance and HR arrangements etc. In providing this assurance the MAS also states that *'the system of internal controls is designed to manage rather than eliminate the risk of failure to achieve objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness'*.
8. A copy of the MAS is attached for information (see **Appendix A**). The content was originally endorsed by Corporate Management Team and the Council's external auditors PwC but has been refreshed to cover responsibilities on the certification of grant expenditure, the corporate landlord and the Capital Process Review methodology. These additions are highlighted on pages 11, 14 and 16 respectively.
9. The 2008/09 statements have again been completed by representatives on Departmental Senior Management Teams and have been endorsed by the appropriate Director. The outcomes from the MAS will be considered by the Annual Governance Statement Management Group for significant issues that merit reference in the Annual Governance Statement.

Analysis

10. Action has been taken on the general points noted from the 2007/08 MAS as follows:-
 - (a) Progress has been made in respect of further general awareness raising on a range of topics including anti fraud and corruption, risk management and information governance.
 - (b) Training by lead officers has been delivered and continues on a prioritised basis for relevant staff across the Council on specific matters such as partnership governance, equalities and complaints.
 - (c) Progress on the development of the learning management software (CLMS) has been slower than anticipated. However the system has recently been upgraded and work is progressing on the harmonisation of content. Management are to re-launch the system throughout the Council in 2009/10 following appropriate further publicity with staff and members.

11. Apart from the points raised in paragraph 10 above there is a general emphasis on the need to address specific changes to the Council's procedural environment eg the capital project management methodology. Management and staff are to access training sessions, as appropriate, as they are rolled out across the Council.
12. In addition to the completion of the MAS and similar Statements of Internal Control (SIC) by Secondary schools, SICs have also been successfully rolled out by Audit Services to the first phase of 12 primary schools. The remainder will follow in 2009/10 and 2010/11 based on the timing of their Financial Standard in School (FMSiS) assessment visit. Secondary schools will be completing their SIC for the second time for 2008/09.

Conclusion

13. The review of the 2009 MAS has identified an overall positive position. Required improvements largely focus on the continued development of the learning management software to better record acceptance and understanding by employees and members of a range of corporate policies/processes. In addition Statements have been completed by secondary schools and are being rolled out to primary schools on a phased basis.

Outcome of Consultation

14. There was no formal consultation undertaken in production of this report.

DEPARTMENT

Assurance Statement On Internal Controls

The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. In discharging this accountability, members and senior officers are responsible for putting in place proper risk management processes and internal controls to ensure the proper stewardship of the resources at its disposal.

As a member of the Departmental Senior Management Team, I have responsibility for maintaining a system of sound internal controls and risk management processes within my areas of responsibility that support the achievement of Corporate and Departmental objectives, and for reviewing their effectiveness. The systems of internal controls are based on a continual process designed to identify the principal risks to the achievement of these objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

The system of internal controls is designed to manage rather than eliminate the risk of failure to achieve these objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

I have responsibility for reviewing the effectiveness of the system of internal control and risk management processes. My review of the effectiveness of the system of internal controls has taken into account the following:-

- Adequacy and effectiveness of management review processes;
- Outcomes from formal risk assessment and evaluation as documented in Department risk registers;
- Relevant self-assessments of key service areas within the Department;
- Relevant internal audit reports and results of follow ups regarding implementation of recommendations;
- Outcomes from reviews of services by other bodies including Inspectorates, External Auditors etc.

I am satisfied that **(except for the matters identified in the Additional Comments on the attached schedule)* a sound system of internal control has been in place throughout the financial year and is ongoing.

(I propose to take steps to address the matters identified in the Additional Comments on the attached schedule in order to enhance the adequacy of the directorate's internal controls. I am satisfied that these steps will enhance the system of internal controls and I will be monitoring to ensure their implementation and operation.)

Signed:

Title:

Date:

Director:**Date**

*Comments:

* Delete as appropriate.



ASSURANCE STATEMENT – INTERNAL CONTROL ASSESSMENT DOCUMENT

ISSUES COVERED

1. Risk Management
2. Performance Management
3. Finance and Financial Management
4. Anti- Fraud and Corruption Arrangements
5. Legislation
6. Human Resources
7. Health and Safety
8. Information Management
9. Procurement/Contracts
10. Project Management
11. Partnerships
12. Equalities
13. Complaints
14. Any Other Significant Internal Control Issue

ISSUE	RESPONSE	EVIDENCE PROCESS /CONTROLS IN PLACE	IMPROVEMENTS TO PROCESS/ CONTROLS IDENTIFIED	PROPOSED ACTION & TIMESCALE	RESPONSIBLE OFFICER	OUTCOME
<u>1. Risk Management</u>	Delete as Appropriate	Delete/Add as Appropriate				
<u>Staff aware of, understand and adequately trained in the Council's risk management methodology.</u>	Yes/No/ Partial	Learning management system output CPN Training Intranet				Staff enabled to take responsibility for managing risk within their working environment.
Processes in place to identify, evaluate (with regard to mitigating controls), prioritise, allocate, record, manage and report on key areas of risk and uncertainty, linked to service objectives and targets, on a continual basis, including those resulting from a changing environment.	Yes/No/ Partial	Departmental Service Plans Divisional Service plans Risk Registers Action Plans Risk Scenarios Quarterly report to members PMF for associated P.I.s				Adherence to the structured process to manage and report on business risk outlined in the Council's Risk Management Strategy demonstrated.
Processes in place to ensure controls identified in Risk Scenarios, to support the positioning of risks on Risk Matrices, are in place and working.	Yes/No/ Partial	Procedural notes/manuals Management processes in place to monitor compliance with procedural notes/manuals Internal Audit Reviews				Effectiveness of controls underpinning the positioning of risks on risk matrices evidenced.
Committee reports to support strategic policy decisions include a risk assessment.	Yes/No/ Partial	Examples of relevant committee reports				Strategic policy decisions take account of an assessment of risk.

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2. Performance Management	Delete as Appropriate	Delete/Add as Appropriate				
Service(s) have documented clear priorities translated into measurable targets, supported by detailed action plans, with responsibility allocated.	Yes/No/ Partial	Community Strategy BVPP and Corporate Plan Departmental and Divisional Service Plans Local Area Agreement P+ Action Plans				Clarity of service priorities and staff responsible.
Processes in place to monitor, review and report upon performance against priorities	Yes/No/ Partial	P+ DMT Quarterly Reports CMT/Cabinet/Scrutiny Quarterly Reports Briefing Books Performance Review Meetings PDR's 1-1 Meetings Internal Audit Reviews External Audit Reviews				Service performance against priorities demonstrated.
3. Finance and Financial Management	Delete as Appropriate	Delete/Add as Appropriate				
Staff aware of, understand and adequately trained in the requirements of the Council's Financial Procedure Rules.	Yes/No/ Partial	Induction Process Learning management system output Training/familiarisation sessions Financial Procedural Rules published on the Council's Intranet				Staff enabled to take responsibility for managing finance within their working environment.
Procedural notes/manuals that reflect Financial Procedure Rules in place and reviewed and updated at least annually.	Yes/No/ Partial	Procedural documentation in place for all business critical systems Management processes in place to ensure an ongoing or annual review Revision Control				Current documentation in place to enable staff to undertake their duties consistent with

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						the Council's Financial Procedural Rules.
Processes in place for regular monitoring of compliance with procedural notes/manuals.	Yes/No/ Partial	Management framework Internal Audit reviews External Audit reviews External Inspections				Adherence to Council's Financial Procedural Rules demonstrated.
There is adequate separation of duties in established systems and processes.		Management framework Procedural documentation Internal Audit reviews				Key principle of internal control demonstrated.
Arrangements in place to ensure that all assets properly safeguarded from theft or unauthorised use. Inventory Guidance	Yes/No/ Partial	Directorate policies and procedures Inventories Property/assets register Stock records Security systems, safes, etc. Adherence to Financial Procedural rules, e.g. write off and disposals Directorate Annual Statement of Insurance				Safeguarding of assets demonstrated
Procedures in place to ensure that proper accounting records maintained and entries in them properly authorised.	Yes/No/ Partial	Policies and procedures Management framework Internal Audit reviews External Audit reviews				Maintenance of proper accounting records with transactions appropriately authorised demonstrated.
All financial transactions processed through the Council's Financial Management System or	Yes/No/ Partial	Register of feeder and interface systems to FMS Management framework				Appropriate control over the processing of

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written approval obtained from the Director of Corporate Services agreeing to the use of other systems.		Internal Audit reviews External Audit reviews				financial transactions demonstrated.
Procedures in place to ensure that all cash collected is banked and income due followed up in a timely manner.	Yes/No/ Partial	Procedural documentation Management framework Corporate Sales Ledger and Bank Reconciliation systems Internal Audit reviews External Audit reviews				Timely income control demonstrated.
Service area budgets set in accordance with key objectives and targets.	Yes/No/ Partial	Departmental and Divisional Service Plans Budgets MTFP Reports				Key objectives and targets appropriately funded.
Agreed budgets documented and disseminated to appropriate budget holders.	Yes/No/ Partial	Budgets Communication from Finance staff DMT minutes List of budget holders				Clarity of budget responsibility.
Staff aware of, understand and adhere to the Council's Financial Management and Reporting Framework including expenditure approval and budget management . Budget Book 06-07 Budget Preparation 06-07 Efficiency Savings Medium Term Financial Plan MFTP and Budgets	Yes/No/ Partial	Attendance at training events Budget management returns DMT minutes and communications CMT/Cabinet/Scrutiny budget/capital management reports Annual Capital Programme reports Annual Revenue MTFP/budget report Release of capital resources reports				Adherence to Council's Financial Management and Reporting Framework demonstrated.

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		Additional revenue and capital expenditure reports				
Grant expenditure spent in accordance with grant terms & conditions	Yes/No/ Partial	Grant returns submitted in accordance with prescribed timescales Budget Management Returns Budget Monitoring arrangements				Compliance with grant terms and conditions
4.Anti-Fraud and Corruption Arrangements	Delete as Appropriate	Delete/Add as Appropriate				
Staff aware of, understand and adequately trained in the requirements of the Council's Anti-Fraud and Corruption arrangements.	Yes/No/ Partial	Learning management system output Awareness training Publicised on Intranet				Staff enabled to take responsibility for the management and reporting of anti fraud and corruption issues encountered within their working environment.
Procedural notes/manuals that reflect anti-fraud and corruption arrangements in place and reviewed and updated at least annually.	Yes/No/ Partial	Procedural documentation in place for all business critical systems Management processes in place to ensure an ongoing or annual review Revision Control				Current documentation in place to enable staff to comply with the Council's Anti-Fraud and Corruption arrangements.
Processes in place for regular monitoring of compliance with procedural notes/manuals.	Yes/No/ Partial	Management framework Internal Audit reviews External Audit reviews External Inspections				Adherence to Council's Anti Fraud and Corruption arrangements demonstrated.

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5. Legislation	Delete as Appropriate	Delete/Add as Appropriate				
Processes in place to ensure compliance with all relevant statutory and regulatory requirements.	Yes/No/ Partial	Procedural documentation Revision control Committee reports with mandatory 'legal implications' paragraph Internal Audit Reviews External Audit Reviews				Compliance with legislation demonstrated.
Staff aware of the role and responsibilities of the Monitoring Officer and Section 151 Officer and regularly seek their advice when developing new courses of action.	Yes/No/ Partial	Minutes of staff meetings where role and responsibilities of Monitoring and s151 Officers outlined Comments received on draft reports Minutes of meetings attended				Staff aware of role of Monitoring and s151 Officers and their advice on new initiatives demonstrated.
The impact of new legislation is considered in a formal and structured way.	Yes/No/ Partial	Law Matters Attendance at training organized by Legal Services Correspondence from Legal Services				Consideration of the impact of new legislation demonstrated.
6. Human Resources	Delete as Appropriate					
Staff aware of and understand their responsibilities.	Yes/No/ Partial	Induction Process Job Description / person specification Learning Management system output Training events Staff meetings				Staff responsibilities understood.

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		PDR's 1-1s				
Adequate procedures in place for communication.	Yes/No/ Partial	Staff meetings PDR's 1-1s Intranet; Policy and Procedures				Staff kept up to date with key Council initiatives.
Arrangements in place to ensure that all recruitment for which you are responsible complies with the Council's Recruitment and Selection Policy.	Yes/No/ Partial	Job advertisement Job Description / person specification References/ Safe recruitment policy Contracts of Employment				Adherence to Council's Recruitment and Selection Policy demonstrated.
Recruitment Information						
Staff have the knowledge, skills and tools to support achievement of service(s) objectives.	Yes/No/ Partial	Person Specifications Continued Professional Development Training Plans PDR's				Appropriate staff in place to deliver service objectives.
Procedures and monitoring arrangements in place to ensure that staff are not influenced by prejudice, bias or conflicts of interest.	Yes/No/ Partial	Officers Code of Conduct Members Code of Conduct Gifts and Hospitality policy and register Anti Fraud and Corruption policy Training and awareness sessions				Council business is conducted in an impartial and transparent manner.
Appropriate emergency procedures in place for all buildings in which your service(s) operate.	Yes/No/ Partial	Business Continuity Plan IT Disaster Recovery Plan Evacuation procedures Procedure tests Policies published on the Council's intranet				Council's statutory obligations satisfied.
7. Health and Safety	Delete as Appropriate					
Staff aware of, understand and adequately trained in the	Yes/No/Partial	Induction Process Learning Management system				Staff enabled to take

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requirements of the Council's Health and Safety Policy.		output. Job Descriptions Staff meetings agenda items H&S Training Matrix Toolbox Talks Attendance at appropriate training courses Intranet				responsibility for health and safety within their working environment
Corporate Landlord responsibilities documented and understood	Yes/No/Partial	Role defined in job descriptions Attendance at appropriate training courses Maintenance, monitoring and update of the Facilities Management File				Property management responsibilities met
Procedural notes/manuals that reflect the Health and Safety Policy in place and received and updated at least annually	Yes/No/Partial	H&S Corporate and Departmental Procedural documentation Risk Assessments H&S Guidance and Handbooks				Current documentation in place to enable staff to undertake their duties consistent with the Council's Health and Safety Policy
Processes in place for regular monitoring of compliance with procedural notes/manuals	Yes/No/Partial	Management framework H&S Unit Audits				Adherence to Council's Health and Safety Policy demonstrated
8. Information Management	Delete as Appropriate	Delete/Add as Appropriate				
Staff aware of and understand the requirements of the Council's IT Security , Data protection ,	Yes/No/Partial	Learning Management system output Policies signed for by staff				Staff enabled to take responsibility for the

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Freedom of Information (Fol) and Records Management Policies. Freedom of Information Policy		Induction training Policies published on the Intranet				management of information within their working environment.
Procedural notes/manuals in place to reflect the requirements of such policies and are reviewed and updated at least annually.	Yes/No/ Partial	Procedural documentation Revision Control				Current documentation in place to enable staff to comply with Council Information Management Policies.
Processes in place for regular monitoring of compliance with procedural notes/manuals.	Yes/No/ Partial	Management framework Internal Audit reviews External Audit Reviews External Inspections				Adherence to Council Information Management Policies demonstrated.
9. Procurement & Contracts	Delete as Appropriate	Delete/Add as Appropriate				
Staff aware of, understand and adequately trained in the requirements of the Council's Contract Procedure Rules.	Yes/No/ Partial	Learning management system output Procurement Code of Practice Awareness training in Contract Procedure Intranet information				Staff enabled to take responsibility for procurement within their working environment.
Procedural notes/manuals that reflect Contract Procedure Rules in place and reviewed and updated at least annually.	Yes/No/ Partial	Procurement Code of Practice Revision Control Management framework				Current documentation in place to enable staff to comply with Council Contract Procedural

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Processes in place for regular monitoring of compliance with procedural notes/manuals.	Yes/No/ Partial	Management framework Tender Panel Reports Council Reports Internal Audit reviews External Audit Reviews External Inspections				Adherence to Council Contract Procedural Rules demonstrated.
10. Project Management	Delete as Appropriate	Delete/Add as Appropriate				
Staff responsible for projects aware of, understand and adequately trained in the Council's project management and capital process methodologies.	Yes/No/ Partial	Project management training Methodologies published on the Council's Intranet				Staff enabled to take responsibility for the managing of projects within their working environment.
Standard documented procedures in place for monitoring and controlling projects during their lifetime and for reviewing outcomes.	Yes/No/ Partial	Procedural documentation				Current documentation in place to enable staff to comply with Council's project management methodologies.
Risk Registers in place for all major projects that are updated on a regular basis.	Yes/No/ Partial	Project Risk Logs				Project risks identified.
Processes in place for regular monitoring of compliance with standard procedures	Yes/No/ Partial	Management framework Internal Audit Reviews External Audit Reviews External Inspections				Adherence to Council's project management methodologies demonstrated.

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<u>11. Partnerships</u>	Delete as Appropriate	Delete/Add as Appropriate				
Staff responsible for partnerships aware of and understand the Council's Partnership Toolkit.	Yes/No/ Partial	Awareness training User training Toolkit published on Intranet				Staff enabled to take responsibility for the management of partnerships within their working environment.
Standard documented procedures in place for monitoring and controlling partnerships at inception, during their lifetime and on termination.	Yes/No/ Partial	Procedural documentation Committee reports/minutes Partnership minutes Management framework				Current documentation in place to enable staff to comply with Council's approach to partnerships.
Risk Registers in place for all significant partnerships that are updated on a regular basis.	Yes/No/ Partial	Partnership Risk Registers				Partnership risks identified.
Processes in place for regular monitoring of compliance with standard procedures.	Yes/No/ Partial	Management framework Internal Audit Reviews External Audit Reviews External Inspections				Adherence to Council's approach to partnerships demonstrated.
<u>12. Equalities</u>	Delete as Appropriate					
Staff aware of, understand and adequately trained in the requirements of the Council's equalities policies.		Record of attendance at equalities training. Learning management system output. Intranet. Feedback to DMT/SMT from departmental representative at Strategic Social Inclusion/ Social Inclusion Implementation Group.				Staff aware and able to take responsibility for how the equalities agenda impacts on their core business.

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Process in place for feeding actions arising from equalities impact assessments into the service planning process.		Service plans. Equalities Impact Assessments. Corporate Equalities Review and Plan.				Better customer focus, more accessible services.
Departmental progress against the Corporate Equalities Review and Plan (incorporating Race Equality Scheme 2) is monitored by an equalities/social inclusion working group		Monitoring progress against Race Equality Scheme – minutes of Inclusion Implementation Group meetings. Performance Plus. Feedback from departmental equalities/inclusion group meetings to Inclusion Implementation Group (minutes). Departmental participation in the development of a Disability Equality Scheme (from 2006).				Progress against BVPIs 2a and 2b monitored – better customer focus.
13. Complaints	Delete as Appropriate	Delete/Add as Appropriate				
Staff aware of, understand and adequately trained in the requirements of the Council's Complaints Procedure.	Yes/No/ Partial	Induction training Awareness training Publicised on intranet				Staff enabled to take responsibility for managing complaints within their working environment
Procedural notes/manuals that reflect the Council's Complaints Procedure in place and reviewed and updated at least annually.	Yes/No/ Partial	Procedural documentation Revision Control				Current documentation in place to enable staff to comply with the Council's Complaints Procedure.
Processes in place for regular monitoring of compliance with the Complaints procedure.	Yes/No/ Partial	Management framework Internal Audit reviews External Audit Reviews External Inspections				Adherence to Council's Complaints Procedure

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System/procedural improvements implemented, where necessary, in response to complaint findings.	Yes/No/ Partial	Improvements implemented				demonstrated. Council improvement through learning by its mistakes demonstrated.
14. Other Significant Internal Control Issues	Delete as Appropriate	Delete/Add as Appropriate				
Apart from the issues raised above, are there any significant control or other matters arising in your area which could adversely affect the signing of the SIC?	Yes/No/ Partial					

Signed:

Name:

Designation:

Directorate:

Date of Signing: