

Appendix 9

Corporate Board

Assurance Work Plan 2004-09

March 2004

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1 Introduction

1.1 This report outlines an integrated work programme for the three main elements of the Assurance Service. These are:

- Risk Management
- Internal Audit
- Health and Safety

1.2 Each of these elements forms an important part of the Internal Control Framework of the Council and hence are an important aspect of the delivery of stronger governance.

1.3 The work programme outlines firm proposals for the period 2004-05, with forward planning up to 2008-09. This is a rolling plan, ie each year the plan is re worked to ensure it remains relevant to the needs of the Council.

2 Consultation process

2.1 The plan has been prepared following consultation with:

- a) Portfolio Holder for Strategy and Commissioning
- b) The s151 officer
- c) Heads of Service
- d) Management Board
- e) The Risk Management JCC
- f) District Audit
- g) Amey West Berkshire Management Team

3 Needs assessment

3.1 The plan is based on a needs assessment for each of the different aspects of the service:

3.1.1 **Risk Management** - the work plan is designed to help the Council implement the Risk Management Strategy that has been approved by the Executive. The work programme is detailed at appendix

3.1.2 **Health and Safety** – the work plan comprises of three separate elements

- a) A programme of work to help implement an effective safety management system across the Council. This is detailed at appendix
- b) Coverage of Schools designed to evaluate current practice and allow a more focused service in future years

- c) A programme of Health and Safety audits to test compliance with the Council's Health and Safety Policy. 48 audits are planned for the coming year. These are detailed at appendix

3.1.3 **Internal Audit** – The work plan has been drawn up in consultation with Heads of Service and Corporate Board to focus on areas of risk. In addition the programme of work has be informed by the Risk Management work involved in producing the Strategic Risk Register and service risk registers for the Council.

The internal audit work programme consists of:

Number	Level of Risk	Frequency of audit
36	High	Every 3 years
30	Medium	Every 4 years
14	Low	Every 5 years

Of the high risk audits 4 are of key financial systems. In previous years these systems were audited annually at the request of the Audit Commission. However, the Audit Commission has now adopted the Internal Audit approach of risk based auditing and so the s151 officer has approved a move to covering the key financial systems every other year. The work plan is detailed in appendix.

4 Reporting

4.1 The work plans form part of the Amey / West Berkshire Partnership. The lead council officer for each aspect of the service is:

- a) **Risk Management** – Corporate Director – Strategy and Commissioning
- b) **Health and Safety** - Corporate Director – Strategy and Commissioning
- c) **Internal Audit** – s151 officer, Head of Resources

4.2 The work programmes will be subject to changes during the year and any variations will be agreed with the lead council officer.