BUSINESS PLANNING, RISK MANAGEMENT AND ASSURANCE IN THE DEPARTMENT OF HEALTH

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A FRAMEWORK

INTRODUCTION

Context

1.1. Business planning and risk management should be at the heart of any Department's governance arrangements to ensure that statutory obligations and ministerial priorities are properly reflected in the management of business at all levels within the organisation. Risks, whether inherent to the responsibilities of the Department or arising from the delivery of business objectives, need to be identified, evaluated and managed in so far as is reasonable within available resources.

1.2. Assurance derives from the quality of the procedures and documentation underpinning business planning and risk management and is dependent upon the rigour of reporting and escalation arrangements at all levels within the organisation. The Permanent Secretary, as Accounting Officer, also relies on the advice of the Audit and Risk Assurance Committee on the effectiveness of internal control arrangements. In particular, the Committee's advice on the programme of internal audit and its monitoring of management responses to audit recommendations will have a significant influence over the continuing evolution of governance arrangements within the Department.

1.3. The procedures set out in this Framework aim to meet the requirements of best practice. At the same time they are designed to be practical. Managers and staff at all levels within the Department will be able to incorporate the principles within their day to day management arrangements.

1.4. Where appropriate, the procedures are supplemented by templates which are set out in the appendices to this document.

1.5. This Framework has been approved by the Departmental Board and made available to all staff within the Department. All revisions are subject to approval by the Departmental Board.

2. BUSINESS PLANNING

Introduction

2.1. Business planning is about the effective co-ordination of resources and activities across the organisation to deliver objectives. The Departmental Business Plan is the focus for translating the Department's strategic objectives into action.

2.2. One of the characteristics of good governance within an organisation is its ability to establish its strategic objectives and ensure that they are embedded in its mainstream management arrangements at all levels.

2.3. The Departmental Business Plan takes its lead from the Budget and the Programme for Government agreed by the Northern Ireland Assembly. This strategic direction will also be informed by the Minister's priorities and objectives. In establishing its strategic objectives, the Department also takes its lead from the statutory framework governing the functions of the Department. This includes the governance arrangements for the proper discharge of its responsibilities as a Government Department and public authority.

2.4. The new draft Programme for Government (PfG) defines the incoming Executive's strategic ambition, describing the sort of society it aspires to create. The outcomes in PfG are long-term, visionary and aspirational.

2.5. Although PfG is cross-cutting, DoH has lead responsibility for the following outcome: '**We enjoy long, healthy active lives**'. This is therefore the overarching outcome for the DoH business plan.

2.6. The Business Plan is also informed by 'Health and Wellbeing 2026: Delivering Together' which sets out the roadmap to achieving this outcome. It requires a whole system transformation across primary, secondary, and community care and, a radical change to the way services are accessed.

2.7. The Departmental Business Plan is reviewed and updated on an annual basis.

Departmental Business Plan

2.8. The Departmental Business Plan has four 'themes' which focus on setting the direction for the whole system, support for the Minister and the wider machinery of Government, holding the system to account and making sure that Departmental resources are deployed in the most effective way. Business objectives and associated targets are marshalled under each theme.

2.9. Each year, Corporate Management Directorate commissions the business planning process. The key aim of the process is to secure an annual plan for the effective and efficient deployment of available resources in pursuit of agreed priorities.

2.10. A set of agreed principles underpin the development of business plan objectives and targets each year and these principles are rigorously enforced by Corporate Management Directorate in co-ordination of the development of the business plan.

2.11. The Departmental Business Plan:

- will be strategic in nature (operational detail in support of the strategic targets should be contained within Directorate/Team Plans, with clear links to the Departmental Plan);
- should clearly contribute to achieving desired improvement in PfG outcomes and indicators; and
- should be resourced for delivery.

2.12. Given the nature and volume of the work involved, Corporate Management Directorate engages both individually and collectively with Executive Board Members on the development of the plan. It is the responsibility of Executive Board Members to engage with their own staff in the development of their

contribution. The purpose of this engagement is to ensure that staff at all levels can see how their work contributes to the achievement of Departmental objectives. The development process aims to produce a draft for approval by the Departmental Board.

2.13. Once the Departmental Business Plan has been approved it is published on the Departmental Internet and Intranet sites and a link is issued to all staff in the Department. Following publication, Corporate Management Directorate takes a lead role in the provision of in-house training and support on the business plan and associated processes.

Monitoring of the Departmental Business Plan

2.14. The Departmental Business Plan is a living document that is subject to continuous review and update in the light of changing circumstances. The Departmental Board is the custodian of the Plan's affordability and deliverability. Progress against the Departmental Business Plan is assessed on a quarterly basis in RAG format. An exception report highlighting targets assessed as Red or Amber is presented to the Departmental Board. The Departmental Board are asked to note the position of each Red or Amber target and agree any action required including any associated mitigation or escalation. A detailed end year report summarises the position of each target.

2.15. Corporate Management Directorate is the custodian of the standard mandatory templates for the development and monitoring of the Departmental Business Plan.

2.16 As part of the monitoring process a network of staff (nominees) have been indentified from each Group in the Department. The role of the nominees is to assist Corporate Management Directorate in the co-ordination and completion of business plan and risk register monitoring returns; to ensure that returns are completed in line with guidance and to provide a challenge function as required; and to act as a point of advice and guidance on business planning process within their Group. Responsibility for updating the Group on business progress

on a quarterly basis remains the responsibility of the Executive Board Member, with support from their nominee/s as required.

Associated Resources

2.17. Objectives and targets in the Departmental Business Plan are resourced to be delivered within the agreed timescales. Business areas are expected to respond flexibly to changing priorities within their delegated budgets but substantive changes to the plan and any associated resource consequences must be agreed by the Departmental Board.

2.18. Where, exceptionally, a business area cannot manage a pressure within its agreed resources, the issue may be formally escalated under the arrangements set out in section 4 of this framework.

Directorate Business Plans

2.19. In tandem with the development of the Departmental Business Plan, Directorates should begin the process of developing their local plans, Executive Board Members (EBMs) should also keep their respective business areas abreast of developments on the Departmental Business Plan so that Directorates may finalise their plans quickly after formal Board approval of the Departmental Business Plan.

2.20. There must be a clear alignment between the Departmental and Directorate plans and relevant plans below this level (branch/unit as appropriate) right down to individual performance targets.

2.21. Directorate Business Plan and Risk Register templates should take their lead from the Departmental Business Plan and Risk Register templates. A blank version of the Departmental Business Plan template is attached at **Appendix A** and a blank version of the Departmental Risk Register template is attached at **Appendix B** for use in the development of Directorate level templates.

2.22. It is the responsibility of Executive Board Members to ensure that the Directorates under their leadership have appropriate plans in place. However, Corporate Management Directorate is available to provide advice and training to Directorates on the outworking of this Framework.

2.23. Regular business meetings at Directorate level provide the opportunity to review progress against objectives and targets and ensure that contributions to the Departmental Business Plan remain on track for delivery. As a minimum this should take place quarterly in line with the Departmental Business Plan monitoring process.

3. RISK MANAGEMENT

Introduction

3.1. Risk is the chance of something happening that will have an impact upon objectives i.e. uncertainty of outcome. Risk management includes identifying and assessing risks and then responding to them. Controls must be commensurate with the nature of the risk.

3.2. Good risk management:

- Allows an organisation to have increased confidence in achieving its desired outcomes;

- Effectively constrains threats to acceptable levels;

- Allows an organisation to take informed decisions about exploiting opportunities; and

- Allows stakeholders to have increased confidence in the organisation's corporate governance and ability to deliver.

The Risk Management Process

3.3. It is important that the Department has a clear, effective and practical system of risk management, which should be fully embedded in its governance arrangements at all levels within the Department. Guidelines for the assessment of Risk are attached as **Appendix C**.

3.4. The process for managing risk is the same at any level in the organisation:

- **Establish the context** – what are the statutory obligations, the strategic vision or the business objectives of the organisation?

- **Identify** – What might happen that could adversely impact on all or some of the above?

- **Assess** – Analyse and evaluate the nature of the risk as follows:

  - **Determine Inherent Risk** – what is the likelihood of the risk occurring and the impact it will cause if it does actually happen, if no mitigating measures are applied to the risk?

  - **Determine Residual Risk** - what is the level of risk remaining after current internal control actions are exercised?

  - **Determine Risk Appetite** – this is the overall amount of risk the organisation is prepared to accept or tolerate in pursuit of its objectives.

Classification	Description
Averse	Avoidance of risk and uncertainty is a key organisational objective.
Minimalist	Preference for ultra-safe business delivery options that have a low degree of inherent risk and only have a potential for limited reward.
Cautious	Preference for safe delivery options that have a low degree of residual risk and may only have limited potential for reward.
Open	Willing to consider all potential delivery options and choose the one that is most likely to result in successful delivery while also providing an acceptable level of reward (and value for money etc.)
Hungry	Eager to be innovative and to choose options offering potentially higher business rewards, despite greater inherent risk.

  - **Determine treated risk** – Once risk appetite has been established the target risk can be set. This is the expected status of the risk after planned actions have been taken.

- **Review** – is the action being taken sufficient to constrain the risk to an acceptable level?

- **Report** – How are we monitoring whether or not the risk profile is changing? Are we recording the information and decisions being taken? Are we reporting the information? Are we providing robust assurance that the risk is being effectively and appropriately managed? Are we escalating the risk if required?

3.5. Risk management is an organisation-wide responsibility. Within the Department there are 2 key levels at which the risk management process is formally documented. The Departmental Risk Register focuses on the principal risks to the Department's delivery of its statutory responsibilities and strategic objectives. Directorate Risk Registers focus primarily on the risks to the achievement of Directorate objectives. The direct connection between Directorate Business Plans and the Departmental Business Plan must be mirrored in the risk management process and is supported by the escalation process, which is described in the section 4 of this framework.

Departmental Risk Register

3.6. In the development of the Departmental Business Plan each year, Executive Board Members must identify key risks to the achievement of their strategic objectives and carry out an assessment of each risk. Corporate Management Directorate is responsible for co-ordinating the development of the Departmental Risk Register, with input from Executive Board Members, in line with this Framework.

3.7. The Department strives for a hungry' risk appetite but recognises the need for an 'open' risk appetite in those areas where the Department cannot afford to fail. Corporate responsibility is assumed where a 'hungry' risk appetite has been agreed.

3.8. The Departmental Risk Register is submitted to the Departmental Board for approval along with the Departmental Business Plan. Although individual risks will have lead responsible owners at Board level, the Departmental Board is collectively responsible for the management of risks.

3.9. The Departmental Risk Register is monitored and maintained in conjunction with the Departmental Business Plan and is subject to the same Departmental Board reporting arrangements.

3.10. The Departmental Board will look for evidence that the risk register is a 'live' document with rating and mitigating measures being updated on a quarterly basis.

Directorate Risk Registers

3.11. Taking their lead from the Departmental Risk Register, Directorates must develop risk registers in response to business plans at their level, using the same steps described above. Executive Board Members are responsible for ensuring that the Directorates under their leadership have a business plan and fully linked risk register

3.12. Where a risk identified at Directorate level becomes unmanageable within the Directorate's resources, or where it threatens to impact on Departmental objectives or across Directorates, it can be escalated to the Departmental Board and considered for inclusion on the Departmental Risk Register. The relevant Executive Board Member, in consultation with the Permanent Secretary, is responsible for the formal escalation to the Board. The wider principles underpinning escalation are described in section 4 of this Framework.

3.13. Directorate risk registers are monitored and maintained in tandem with Directorate Business Plans.

3.14. Another important component is the need for EBMs to ensure that sufficient experience and competence exists within their Directorates to ensure that risk

management is conducted to an appropriate standard. Corporate Management Directorate takes a lead role in the provision of in-house training and support on risk management processes.

4. ASSURANCE AND ESCALATION

Introduction

4.1. Assurance is derived from the establishment and operation of sound systems and procedures. These processes must be documented and reported with the agreed governance arrangements at all levels within the Department. Business planning, risk management and assurance are integral parts of the Department's management arrangements.

4.2. Internal audit, external audit and other inspectorial bodies provide an important level of independent assurance to the Accounting Officer about the level and effectiveness of internal control within the Department. The Departmental Audit and Risk Assurance Committee advises the Board and the Accounting Officer on the strategic processes for risk, control and governance within the Department.

Departmental Business Plan and Risk Register - Reporting

4.3. Corporate Management Directorate reports quarterly to the Departmental Board on the development and maintenance of the Departmental Business Plan and Risk Register. This includes quarterly updates and an end-year position report. Executive Board Members also have the opportunity to give early alert to the Board on a bi-monthly basis about any emerging issue relating to the Business Plan or Risk Register.

Directorate Business Plans and Risk Registers - Reporting

4.4. Executive Board Members are responsible for ensuring that all of the Directorates in their business areas have appropriate business planning and risk management processes in place. This must also include assurance reporting arrangements to underpin Board Members' assurances to the Departmental Board and Accounting Officer about business planning and risk management across their business areas.

Governance/Assurance Statements

4.5. The Departmental Governance Statement outlines how the Accounting Officer has discharged his or her responsibility to manage and control the organisation's resources during the course of the year. The Governance Statement describes the dynamics of the organisation and its control structure, recording the stewardship of the organisation, providing a sense of how vulnerable the organisation's performance is or might be; and of how successfully the organisation has coped with the challenges it faces. The Governance Statement assesses the effectiveness of the risk management processes that are in place in the Department.

4.6. The Permanent Secretary/Accounting Officer requires bi-annual formal written assurance from Executive Board Members and Directors about the proper operation of business planning and risk management, corporate working, human resources, finance, business continuity, independent audit findings, and information management within their business areas. A blank version of the Assurance Statement template is included for information at **Appendix D**.

Independent Assurance

4.7. The Departmental Board has established an Audit & Risk Assurance Committee (DARAC), to advise the Accounting Officer, through the Board, on the quality of assurances they receive about strategic processes for risk management, governance, internal control and the integrity of financial statements. DARAC meets 4 times and year and for each meeting will receive a report summarising any significant changes to the organisation's strategic risks and a copy of the Departmental Risk Register. The role of DARAC is set out in its Terms of Reference (click here to access).

4.8. Internal Audit provides the Accounting Officer with an independent opinion on the management and control of risk through the completion of a programme of audit. The findings and recommendations from the programme of audit help to strengthen risk management and internal control processes and procedures.

4.9. The Northern Ireland Audit Office is headed by the Comptroller and Auditor General. The NIAO is totally independent of Government. The NIAO audits the accounts of all Government Departments and other public bodies. A representative from NIAO attends audit committee meetings at which corporate governance, internal control and risk management matters are considered.

4.10. Other independent sources of assurance are available for example Gateway Reviews, Post Project Evaluations etc.

Escalation Procedures

4.11. There is a reasonable assumption that risks or pressures associated with the achievement of agreed business objectives should be managed at the appropriate level of responsibility within the Department. However, in addition to the usual expectation that appropriate early alerts about emerging issues of concern will be given to managers, the Accounting Officer and the Minister, there is also a need for arrangements to escalate risks or pressures formally within the Department's agreed governance arrangements. Escalation arrangements are a matter for the Accounting Officer supported by the Departmental Board and must be fully embedded in the Department's mainstream governance arrangements.

4.12. Escalation at any level within the Department is a matter of individual judgement for the responsible official but there are certain circumstances where it becomes clear that a decision to escalate, or not, must be taken. For example where:

a. the risk or pressure has ramifications beyond the immediate area of managerial control;

b. the risk or pressure cannot be satisfactorily managed within the immediate area of control because of a lack of resource or authority; or

c.   existing Departmental standards and/or guidance ignore or contribute to the risk.

4.13. The decision to escalate must be taken by the appropriate authority at each level to ensure that escalation is necessary. Initial escalation may be oral if the situation demands but must always be confirmed in writing as soon as possible thereafter. Escalation to the Minister must always be with the endorsement of the Accounting Officer.

4.14. The standing agendas of formal management meetings such as the Departmental Board and the Top Management Group must provide opportunities for early alert of potential issues for escalation. The same principle applies to management meetings within business areas. However, formal escalation must always be confirmed in writing.

4.15. Resource pressures should always be addressed within business areas in the first instance. Where it proves impossible to reprioritise or reschedule within a business area to meet an emerging pressure, the case for re-prioritisation at Departmental level will be considered by Top Management Group before the matter is presented formally to the Departmental Board for approval. The formal arrangements for securing Board approval for consequential changes to the Departmental Business Plan are set out in section 2 of this Framework.

Blank Departmental Business Plan Template

We enjoy long, healthy, active lives					
Theme 1: Strategic Direction					
Ref	**Objective**	**17/18 Targets**	**Link(s) to risk register**	**Completion Date**	**Owner**

Blank Departmental Risk Register Template

DR1: Context

1	2	3	4	5	6		7		8	9
	Risk	Objective(s)	SRO	Risk Appetite	Assessment Residual Risk (Current)		Assessment Treated Risk (Target)		Action Planned, Target Date & Owner	Actions completed, Completion Date & Owner
					Overall Rating		Overall Rating			
					12 (High)		8 (Med)			
Identifier					Impact	Likelihood	Impact	Likelihood		
					4	3	4	2		

Guidelines for the Assessment of Risk

Introduction

These guidelines have been produced to enable those risks identified and included within the risk registers to be analysed and assessed on a consistent basis across the Department. This exercise involves determining the existing controls and analysing the risks in terms of their impact and likelihood with those controls in place.

Risk Appetite

Risk appetite can be defined as the amount and type of risk that an organisation is willing to take in order to meet its objectives. The risk appetite levels are outlined in Section 3 of the Framework and should be considered for each individual risk to ensure they are still valid.

Residual Risk Assessment

The Residual Risk Assessment is the likelihood of something happening and the impact that it will cause if it does actually happen, taking into account those mitigating measures/strategic controls that have been applied to the risk. The Residual Risk Assessment does not take into account any planned mitigating measures/strategic controls that have not yet been applied to the risk.

In order to establish the residual risk, an assessment should be carried out to consider the effect of the mitigating measures/strategic controls currently in place on both the likelihood and impact of the risk. When the assessment of the Residual Risk has been completed and compared to the Risk Appetite the extent of any action required should then become clear.

Treated Risk Assessment

The Treated Risk Assessment is the point at which the level of risk is considered acceptable and sufficiently mitigated.

In order to establish the treated risk level, consideration will need to be given to the context of the risk, the agreed Risk Appetite for the risk, the residual risk assessment score and the impact that any ongoing actions have had on the level of risk. Further actions strategic controls/mitigating measures may need to be developed or considered in order to reduce the residual risk to the acceptable treated risk level.

Assessment of Level of Risk

The level of risk is a product of 2 values:

i) <u>Impact</u>

This involves assessing the impact of the risk, should it materialise, upon the successful achievement of the business objectives. The values range from **1 (Insignificant)** to **5 (Catastrophic)**. Table 1 (Assessment of Risk – Impact) on page 22 provides an illustration of the categories of risk impact and provides guidance to help assess the appropriate impact.

ii) <u>Likelihood</u>

Table 2 (Assessment of Risk – Likelihood) on page 23 sets out the qualitative measures of Likelihood and provides further detail to assist in identifying the appropriate likelihood of the risk. The values range from **1 (Rare)** to **5 (Almost certain to occur)**.

The overall level of risk **(Low, Medium, or High)** is determined by applying the measurement of impact and the measurement of likelihood to the matrix set out in Table 3 (Assessment of Risk – Level of Risk) on page 23, for example a risk with a 'Moderate' impact and 'Almost Certain' likelihood would have a High level of risk, whereas a risk with 'Moderate' impact and 'Possible' likelihood would be assigned a Medium level of risk.

Table 1: Assessment of Risk – Impact

The impact of a risk on the successful achievement of a business objective is measured on a rising scale of 1 to 5, where 1 represents 'insignificant' impact and 5 stands for 'catastrophic' impact. The table below is provided as helpful guidance to illustrate the differing levels of impact a realised risk may have on a number of Departmental criteria. Measurement is generally subjective so, when recording an impact assessment, it is it important to document the assumptions underlying the assessment.

Impact	Non-achievement of key objectives	Reputation/ Publicity	Financial consequence	Litigation
	Anything that poses a threat to the achievement of the department's objectives, programmes or service delivery for citizens	Anything that could damage the reputation of a department or undermine the public's confidence in it	Failure to guard against impropriety, malpractice waste or poor value for money (financial scale indicative only)	Failure to comply with regulations such as those covering health and safety and the environment
1. Insignificant	Minor non-compliance	Within unit Local press <1 day coverage	Negligible financial loss - less than £1,000	Minor out-of-court settlement
2. Minor	Single failure to meet internal standards	Regulator concern Local press <7 day of coverage	Low financial loss - between £1,000 and £9,999	Civil action Improvement notice
3. Moderate	Repeated failures to meet internal standards	National media <3 day coverage Department executive action	Medium financial loss - between £10,000 and £99,999	Class action Criminal prosecution Prohibition Notice
4. Major	Failure to meet national standards	National media >3 day of coverage Questions in the Assembly	High financial loss – between £100,000 and £499,999	Criminal prosecution – no defence
5. Catastrophic	Gross failure to meet professional standards	Full Public Enquiry	Extreme financial loss - £500,000 or more	Executive officer fined or imprisoned

Table 2: Assessment of Risk – Likelihood

The likelihood of a risk occurring is also measured on five-part scale, rising from 1 (rare) to 5 (almost certain to occur). Again, as experience and subjectivity play a large part in this assessment, it is important to document the assumptions underlying the assessment. The table below illustrates the degrees of assessed likelihood.

CODE	DESCRIPTOR	DESCRIPTION
1	Rare	<5% likelihood of impact happening
2	Unlikely	5% to 20% likelihood of occurrence
3	Possible	20% to 50% likelihood of occurrence
4	Likely	50% to 80% likelihood of occurrence
5	Almost Certain	>80% likelihood of occurrence

Table 3: Assessment of Risk – Level of Risk

Level of risk is a product of the values for Impact and Likelihood, and is determined by applying each of these to the matrix below. The four parameters are Low, Medium or High. For example, a risk with a 'Moderate' impact and 'Almost Certain' likelihood would have High level of risk whereas a risk with a 'Moderate' impact and 'Possible' likelihood would constitute a Medium level of risk.

IMPACT	Risk Quantification Matrix				
5 - Catastrophic	Low (5)	Medium (10)	High (15)	High (20)	High (25)
4 – Major	Low (4)	Medium (8)	High (12)	High (16)	High (20)
3 - Moderate	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
2 – Minor	Low (2)	Low (4)	Medium (6)	Medium (8)	Medium (10)
1 – Insignificant	Low (1)	Low (2)	Low (3)	Low (4)	Low (5)
	1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost Certain
	Likelihood				

Assurance Statement – Template

Directorate:

Director:

Key Assurance Areas	Yes	No	N/A	If No – please provide supporting detail including what action is being taken/required
1. Role of the Directorate I can confirm that, as appropriate, my Directorate efficiently discharges it responsibilities in relation to – • Support for Minister/Assembly and Permanent Secretary; • Policy/legislation/standards - development, evaluation, review and assurance; and • Governance and performance of ALBs.				
2. Business Planning and Risk Management I am satisfied that I have appropriate arrangements in place within my Directorate for business planning and risk management. Progress against business plan objectives and the management of associated risk is discussed at regular Directorate meetings. I am satisfied that the measures/controls in place to manage/mitigate/escalate the risks for which I am responsible are appropriate and are operating correctly.				
3. Corporate Working Relevant programmes of work within the Department are taken forward on a corporate basis, ensuring that relevant stakeholder input from professional leadership, policy, finance, information, HR etc is secured from the outset. Proper governance and reporting arrangements **and** appropriate channels of communication are put in place to report progress and to highlight any emerging issues to all stakeholders.				
4. Human Resources I am satisfied that the HR responsibilities of my				

Directorate are carried out in line with central guidance and within established deadlines. This includes following procedures for absence management, resource management, performance management and ensuring that posts are appropriately graded.			25
5. Finance I am satisfied that proper financial controls are in place to enable me to ensure value for money, propriety and regularity of expenditure under my control, manage my Directorate's budget, protect any financial assets under my care and achieve maximum utilisation of my budget to support the Department's / my Directorate's achievement of its financial targets. This includes compliance with the guidance and procedures required in respect of: engagement of External Consultants; preparation and approval of Business Cases; completion of Post Project Evaluations; Procurement; approvals for Direct Award Contracts; Losses and Special Payments; provision and acceptance of gifts and hospitality; and Conflicts of Interest and Declarations of Interest.			
6. Business Continuity I am satisfied that appropriate Business Continuity Plans are in place for my Directorate which comply with current policy and strategy, that staff are appropriately aware of and trained in business continuity planning, that these plans are reviewed and adequately exercised on an annual basis.			
7. Independent Audits I am satisfied that agreed independent audit recommendations, for which I am responsible, have either been completed, or plans are in place to address them by set deadlines.			
8. Information Management I am satisfied that appropriate management controls are in place for information generated, shared or stored by my Directorate.			
9. Statutory obligations I am satisfied that equality, human rights, disability			

and rural needs statutory obligations are being met with screenings and assessments carried out as required.				26

I certify that the information given on this form is complete and correct. I am satisfied that any significant internal control issues have been identified and, where appropriate, are included in the exception report at Annex 1.

Signed: _____   Date:_____

Countersigned_____   Date: _____

(Relevant Executive Board Member)

Exception Report

Where you have indicated that you are not satisfied with a Key Assurance Area, please record in the table below any exceptions that would be classified as significant control issues.

Key Assurance Area	Exception (please outline any significant control issue and action required/being taken)