Appendix 2

Final Annual Governance Statement 2015/2016

1.   Scope of responsibility

1.1   Buckinghamshire County Council (BCC) 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.   BCC also has a duty, under the Local Government Act 1999, to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

1.2   In discharging this overall responsibility, BCC is responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions. Good corporate governance means that:

- The purpose and vision of the Council is clear to everyone;
- The Council has clear values, focusing on customers and the way we work;
- There is robust engagement and consultation with local people and stakeholders;
- Councillors and officers have clear functions, roles and responsibilities and training;
- Standards of conduct and behaviour are high, and meet the values of the Council;
- Decisions are taken in an informed, transparent and accountable way, focusing on outcomes for the community;
- Decisions are the subject of review and scrutiny;
- Risks are considered and managed to a reasonable level;
- There are strong and effective system of internal control; and that

1.3   The Council has approved and adopted a Constitution, and an internal Operating Framework and Procedure Report, which sets out the corporate governance framework for the Council consistent with the principles of the CIPFA/SOLACE Framework "Delivering Good Governance in Local Government". The Buckinghamshire County Council Constitution is on the BCC website, www.buckscc.gov.uk.

1.4   This statement describes the BCC corporate governance and compliance in 2015/16, and up to the date of the approval of the Statement of Accounts. This Annual Governance Statement is required by Regulation 6(1) (b) of the Accounts and Audit (England) Regulations 2015.

2.   The purpose of the governance framework

2.1   The governance framework comprises the systems and processes, culture and values by which the authority is directed and controlled and

its activities through which it accounts to, engages with and leads its communities. The framework enables the authority to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money

2.2 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of not achieving policies, aims and objectives and can therefore only provide a reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the Council of not meeting its policies, aims and objectives, to evaluate the likelihood and potential impact of those risks being realised, and to manage them efficiently, effectively and economically.

2.3 On 1 April 2015, the Council adopted the new management structures and operating framework; including changes to the Constitution, developed under the "Future Shape" Programme in 2014/15. The Constitution has been subject to minor changes in 2015/16, approved by the Regulatory and Audit Committee; the Operating Framework is being reviewed as planned during the first quarter of 2016/17, informed by the learning from the first year of operation.

3. The Governance Framework

3.1 BCC has the following arrangements in place regarding its key systems and processes which comprise the authority's governance framework:

Policy, Planning and Decision Making

3.2 The Council has a Strategic Plan 2015-2017 which is focussed on delivery of three themes:
- Safeguarding our Vulnerable
- Creating Opportunities and Building Self Resilience
- Keeping Buckinghamshire Thriving and Attractive

The Council's Strategic Plan 2015-2017, and the Strategic Plan priorities are available on the public website, http://www.buckscc.gov.uk/about-your-council/our-plans/

3.3 The Strategic Plan provides the focus for the improvements and changes in service delivery that are being made in all areas of the Council. Underpinning the Strategic Plan are five Business Unit Plans which act as action plans, bringing together budget, performance, and project and risk data under several objectives. The Strategy and Policy team facilitates delivery of the Strategic Plan working closely with Business Units and Partners to spread best practice, track performance and create links with budget and risk data whilst also strengthening performance against local targets.

3.4 Policy and decision making is undertaken via a Leader and Cabinet Structure with Cabinet Member portfolios. All key policies are equality

impact assessed. In addition to the Council and Cabinet, there are six standing committees and 19 established Local Area Forums/Local Community Partnerships. The local area forums/local community partnerships have a remit to discuss and propose local issues to the Cabinet through local area planning arrangements and to advise on council expenditure. Members of the public can raise issues of local concern and discuss these with their councillors. Every Committee report is subject to a review by the Director (Legal); the Council's Monitoring Officer; and, the Director of Assurance, to ensure that the Council is acting lawfully and that the risk implications of reports requiring a decision have been identified. Cross-organisation joint committees are established where it is appropriate.

3.5 The Council has a statutory Regulatory and Audit Committee which oversees the regulatory and governance functions of the Council such as reviewing the work of the Business Assurance Team (including Internal Audit and Risk Management) and External Audit. This Committee are the custodians of the Councils Constitution and provide independent assurance to the Council on risk management and internal control, and the effectiveness of the arrangements the Council has for these matters. This Committee also provides overview to the financial reporting process. The Committee meets at least quarterly and seeks to strengthen the assurance framework of the Council and also receives quarterly progress reports on internal control and risk management. There is a Risk Management Group which operates under the direction of the Committee, chaired by the Chairman of the Regulatory and Audit Committee and comprises of members of the Committee, the Chief Internal Auditor, S151 Officer, Monitoring Officer, and the Business Assurance Manager. This Group is responsible for monitoring and reviewing the adequacy and effectiveness of the risk management strategy and processes. The Group routinely reports to the Regulatory and Audit Committee.

3.6 The Council operates a Code of Conduct. The Regulatory and Audit Committee has the responsibility for ensuring that the Council continues to uphold high standards of behaviour and oversee standards policy and strategy development and member training, while hearings relating to standards complaints will be heard by members of the Appeal and Complaints Committee, that will be formed as required from the group of members on the Regulatory and Audit Committee.

3.7 The Council operates a scrutiny function through four Select Committees: Children's Social Care and Learning Select Committee; Transport, Environment and Communities Select Committee; Finance, Performance and Resources Select Committee; and, the Health and Adult Social Care Select Committee.

3.8 The Council obtains stakeholder views through a number of different ways, as outlined on the public website, coordinated by Strategy and Policy. Stakeholder views are considered as part of standard reporting that underpins decision-making.

Monitoring of Performance and Compliance

3.9 The Council has a duty to ensure that it acts in accordance with the law and various regulations, including European Commission Directives, in the performance of its functions. The Council has developed policies and procedures for its members and staff to ensure that, as far as possible, all understand their responsibilities both to the authority and the public. These procedures and policies are laid down in the Constitution, Standing Orders, Financial Regulations, Local Management in Schools Handbook and service procedure documentation.

3.10 The Council has adopted Codes of Conduct for its Members and staff and provides training in these areas as part of induction programmes. The Council's Monitoring Officer is responsible for monitoring and reporting on significant breaches of the Member code to the Regulatory and Audit Committee. Member training events are frequently held and attendance is recorded. The Council's Anti-Fraud and Corruption Framework (which includes whistle blowing) applies to all stakeholders, and is reviewed annually by the Regulatory and Audit Committee.

3.11 The Council has established an Operating Framework which outlines the Council's commitment to conducting its operations in accordance with good governance principles. The operating framework co-ordinates the various strands of governance across the organisation. A system of assurance has been developed to monitor the compliance with the Operating Framework across the organisation, and the effectiveness of the governance arrangements; risk management; and, the system of internal control. The Business Assurance Team is responsible for monitoring the assurance framework, and for the routine reporting to the One Council Board (OCB) and the Regulatory and Audit Committee.

3.12 There is a "Professional Lead" identified for the key control systems that underpin good governance within the Council. Their role is to provide a corporate oversight of the quality and effectiveness of the key systems. They form part of the Assurance Framework, and have provided an assurance opinion on the key control systems to support this AGS. It is expected in 2016/17 that the Professional Leads will routinely report on their level of assurance, to the OCB and the Regulatory and Audit Committee as part of a standard governance reporting cycle. The overall assurance opinion from the Professional Lead is as follows:

Key Control System	Opinion
Asset Management	Limited
Business Continuity Planning	Limited
Commissioning/Contract Management	Reasonable
Communications	Reasonable
Decision Making	Reasonable
Financial Management	Reasonable
Health and Safety	Reasonable
Human Resources	Reasonable
ICT	Reasonable
Project Management	Limited
Risk Management	Reasonable

3.13 In addition to the key control systems, assurance maps of the main services in the Transport, Environment and Economy (TEE), and the Business Services Plus (BSP), Business Units have been prepared. In 2016/17 assurance maps will be prepared for the main services within Communities Health and Adult Social Care (CHASC), and Children's Social Care and Learning (CSC&L). In 2016/17 the Managing Directors will routinely report on the level of assurance of their main services as part of the standard governance reporting cycle.

3.14 A joint finance and performance monitoring report is discussed quarterly at Cabinet and monthly by the OCB. Progress with Business Unit Plans is monitored by the Business Unit Management Boards, comprising of the Managing Directors, their Service Managers, the Finance Director and Cabinet Members. The Strategy and Innovation service within Headquarters provides the corporate oversight of the progress with the Business Unit Plans and their alignment with the aims set out in the Strategic Plan. Members play a regular role in performance management, providing challenge to officers. The Select Committees monitor performance through the regular review of performance information and make recommendations for the improvement of services. All staff, with guidance from their line managers, set objectives in line with the Business Plans and performance is reviewed twice a year as part of the Delivering Successful Performance program. All employees also receive a series of one to ones throughout the year to ensure performance is consistent.

3.15 The OCB have executive responsibilities for overview in ensuring that services are delivered in accordance with Council policy and procedures.

3.16 The Council has a duty to manage its risks effectively. This is achieved through various mechanisms. The key corporate risks are reviewed on a quarterly basis by the OCB. The Risk Management Group considers significant service risks to the authority, and reviews the consistency with which the risk management process is being applied across the Council. The Group also has the responsibility for annually reviewing the adequacy of the existing Assurance and Risk Management Strategy. The Chief Executive, via the Director for Assurance, and the Chief Auditor, is responsible for Officer and Member awareness and providing guidance and training to enhance understanding of how to implement risk management in accordance with responsibility.

3.17 The Business Assurance Team includes the Internal Audit Service, and provides assurance to the Council and the Director of Assurance/ s151 Officer as to the adequacy of the Council's financial and operational systems. The Chief Auditor attends all Regulatory and Audit Committees, reporting quarterly on the outcomes from internal audit reviews. Where material weaknesses are identified by Internal Audit, the OCB provides a formal response to the Regulatory and Audit Committee detailing the action being taken. The Chief Auditor monitors the progress in implementing agreed management actions and reports on this quarterly to the Committee. The Internal Audit Service operates in accordance with the Public Sector Internal Audit Standards; however,

during 2015/16 there were three areas of non-conformance with those standards:-

- The Chief Auditor had operational management responsibility for the Risk Management and Strategic Insurance functions, so is not wholly independent. The risk of conflict of interest is managed through the Risk Management Group who under the direction of the Chairman of the Regulatory and Audit Committee, monitors and reviews the adequacy and effectiveness of the risk management strategy and process; and, where audit activity is undertaken in areas where the Chief Auditor has operational responsibility, the Business Assurance Manager reports directly to the Director of Assurance (S151 Officer). From 1 April 2016, the Chief Auditor responsibilities have been reallocated, so the officer holding to position of Chief Auditor no longer has operational responsibility for Strategic Insurance.
- An Internal Audit Charter is being drafted.; and,
- A Quality Assurance and Improvement Programme is being drafted and will be presented to the Regulatory and Audit Committee with the Internal Audit Charter in September 2016.

3.18 The Internal Audit Annual Report was presented to the Regulatory and Audit Committee on 25 May 2016. The Chief Auditor concluded providing reasonable assurance on the system of internal control has to be qualified for 2015/16. The system of governance has been strengthened following the Future Shape Programme, with Collaboration and Accountable values demonstrated by the Business Units across the council; however, the improved governance, and new operating framework has exposed some legacy weaknesses in key systems of control. That includes the system of financial control, where areas of non-compliance and weak processes and procedures have been identified. The qualified opinion is evidenced by the outcomes of internal audits, including investigations into financial irregularity; the professional leads assurance frameworks; and, OCB commissioned reviews, i.e. Alternative Delivery Vehicles.

3.19 There were 10 "limited assurance" reports issued by Internal Audit during the year, concluding that there were not the necessary controls in place to give assurance that the system's objectives will be met:
- General Ledger (incl. interfaces)
- Accounts Receivable (incl. Cash Receipting)
- Client Transport – Safeguarding
- BLT Governance
- Commissioning – Residential Placements
- Special Education Needs
- Beechview School
- Hannah Ball School
- Elmhurst School
- Special Education Needs

Actions plans are in place to address the issues raised by the audits.

3.20 In 2010 the Chartered Institute of Public Finance and Accountancy (CIPFA) issued a Statement on the "Role of the Head of Internal Audit in public service organisations". This outlines the principles that define the core activities and behaviours that belong to the role of the Head of Internal Audit and the governance requirements needed to support them. The Council's arrangements conform with the governance requirements of the CIPFA statement as outlined below:

- The Chief Auditor objectively assesses the adequacy of governance and management of existing risks, commenting on responses to emerging risks and proposed developments; and
- Gives an objective and evidence based opinion on all aspects of governance, risk management and internal control.
- The Chief Auditor is a Senior Manager with regular and open engagement across the organisation, including the Leadership Team and the Regulatory and Audit Committee;
- Leads and directs an internal audit service that is resourced to be fit for purpose; and, is professionally qualified and suitably experienced.

Financial Management of the Council

3.21 The Council has a statutory responsibility under the Accounts and Audit Regulations 2015 for ensuring that the financial management arrangements are adequate and effective and that there is a sound system of internal control that facilitates the effective exercise of the Council's functions. The Director of Assurance has the statutory responsibility under Section 151 of the Local Government Act 1972 for the proper administration of the Council's financial affairs and specifically to:
- Maintain accounts and financial records to meet the requirements of Statutes, Regulations, Accounting Conventions and Codes of Practice.
- Be responsible for maintaining an independent audit function to carry out an examination of accounting, financial and other operations of the Council.
- Put in place financial standards across the Council to deliver a framework for financial control, provide accurate, timely and consistent monitoring information and sound advice on financial decisions to be made by officers and members.

3.22 In 2010 the Chartered Institute of Public Finance and Accountancy (CIPFA) issued a Statement on the "Role of the Chief Financial Officer in Local Government". This outlines the principles that define the core activities and behaviours that belong to the role of Chief Financial Officer and the governance requirements needed to support them. The Director of Assurance undertakes the role of the Chief Finance Officer, conforming with the governance requirements of the CIPFA statement as outlined below:

- The Director of Assurance is a member of the One Council Board, helping it to develop and implement strategy and to resource and deliver the County Council's strategic objectives.
- The Director of Assurance is actively involved in, and able to bring influence to bear on, all material business decisions to ensure immediate and longer term implications, opportunities and risks are fully considered, and aligned with the Medium Term Financial Strategy.
- The Director of Assurance leads the promotion and delivery by the County Council of good financial management so that public money is safeguarded at all times and used appropriately, economically, efficiently and effectively.
- The Director of Assurance leads and directs a finance function that is adequately resourced to be fit for purpose.
- The Director of Assurance is professionally qualified and suitably experienced.

3.23 The Council currently has a four year medium term financial strategy, under which it plans its finances. This is considered by the Cabinet and OCB and approved by the Council. The Council sets annual revenue and capital budgets that are reviewed by the Finance, Performance and Resources Select Committee. Budgets are monitored throughout the year.

3.24 The Council has a set of Financial Regulations and Standing Orders as to Contracts which form part of the Constitution. Managing Directors are required to maintain systems and processes within their Business Unit ensure they keep accurate financial records, comply with the financial control framework and take timely actions to keep spend within budget. There is a Finance Director within each Business Unit with responsibility for ensuring that financial management and financial control is operating effectively.

3.25 Under the management structures within each Business Unit, accountable to the Managing Directors, Service Managers have considerable responsibility with respect to finance. These responsibilities include maintaining a proper system of budgetary control, maximising income and ensuring grant claims are submitted on time and ensuring that adequate financial controls are in place. Each service operates a Scheme of Financial Delegation that sets out the type and level of financial delegation given to named officers within the service. The Schemes of Financial Delegation are approved by the Managing Director and by the Director of Assurance / S151 Officer.

3.26 Finance staff collate financial information provide financial advice to the managers, help to implement the financial control framework and ensure sound financial administrative systems are in place. Contract Standing Orders and Financial Regulations are kept under regular review to ensure that guidance is up to date and relevant.

3.27 The Council's external auditors provide independent scrutiny of the control mechanisms and the accuracy and legitimacy of the Council's financial transactions. The external auditors also consider the Financial Management arrangements, and provide an opinion on value for money systems. Auditor reports are considered by the Regulatory and Audit Committee.

3.28 A Scheme of Delegation that sets out the powers delegated to officers, the Financial Regulations and Contract Standing Orders form part of the Constitution. The Constitution is reviewed regularly by the Monitoring Officer and is available on the Internet; any recommended amendments are considered by the Regulatory and Audit Committee, and reported for approval by full Council.

Economic, Effective and Efficient Use of Resources and Continuous Improvement

3.29 Service Managers are responsible for ensuring that they adopt the principles of continuous improvement and value for money. Finance Directors in each Business Unit provide monitoring and scrutiny of the financial management processes. The Procurement Team work with all Business Units to ensure purchasing decisions maximise the economic, effective and efficient use of resources.

4. Review of effectiveness

4.1 BCC has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework, including the system of internal control. The Council's review of effectiveness is an on-going process, using outcomes from many of the procedures described above. All outcomes are considered by the officers responsible for developing the Annual Governance Statement.

4.2 The review which has been undertaken for the purposes of this statement has relied upon the work of the Chief Executive, Director of Assurance/S151, the Monitoring Officer, Professional Leads and the Business Assurance Team. We have also used the assurances provided by the Business Units Managing Directors through their signing of the "Certificate of Assurance".

The Council:
- Agrees our annual budget in accordance with the Council Plan priorities;
- Receives the Treasury Management Strategy and an annual report;
- Has agreed the Constitution that sets out the decision making structure, delegated authority and Financial Regulations which underpin the internal control framework.

The Cabinet:
- Monitors performance against the Corporate Objectives;
- Makes key decisions subject to inclusion on the forward plan;
- Considers and reviews budget monitoring reports on a quarterly basis;

The Regulatory and Audit Committee:
- Consider external auditor reports;
- Consider annual and quarterly reports from Internal Audit;
- Review and agree this Statement;
- Review and agree the final accounts;
- Consider issues of key risk identified by the Corporate Risk Register or specifically raised by the Chief Auditor
- Reviews the Treasury Management Strategy and Annual Report

Select Committees:
- Oversees and scrutinises decisions made by the Cabinet.

Pension Fund Committee:
- Oversees all matters relating to the BCC Pension Fund.

Management Teams:
- OCB receive regular reports in relation to assurance (e.g. financial, risk, audit, performance).

Internal Audit and Risk Management (Business Assurance Team):
- Provide objective and independent assurance to the Council on operational and financial controls via delivery of an agreed audit plan;
- Where identified as a result of audit work, significant internal control weaknesses have been reported to Managing Directors and Service Directors at the conclusion of each audit. A quarterly report of significant findings is made to the Regulatory and Audit Committee.

Professional Leads
- Responsible for ensuring policies and procedures are maintained and complied with across the Council, providing an evidence based assurance opinion; and

External Audit and Inspectorates:
- The Director of Assurance meets the External Auditors on a monthly basis and any concerns they have regarding the internal control environment are raised. These meetings become more frequent during the closing of the accounts process when any material weaknesses or issues are raised;
- The External Auditor's reports are considered by the Regulatory and Audit Committee.
- The External Auditor, Director of Assurance, and the Chief Auditor meet regularly to discuss areas of risk and to agree work plans to ensure good co-ordination of resources.
- The outputs from the various Inspectorates are used by Service Directors where applicable to inform their certificate of assurance self- assessment.

5.   Significant governance issues

5.1   It should be noted that governance issues facing the organisation are not necessarily always a result of weaknesses within the internal control framework. The following are the key matters arising from the review of 15/16, including the outcome of the actions set out in last year's AGS. The 2015/16 AGS Action Plan is set out in appendix 1:

5.2   The 2014/15 annual governance statement identified five key actions to improve the governance framework, the outcome of the action plan is as follows:

Non-conformance with the Public Sector Internal Audit Standards
There were two areas of non-conformance requiring action; the preparation of a continuous improvement plan; and, the production of an Internal Audit Charter. The documents are being drafted ready for OCB and Regulatory and Audit Committee approval.

On-going development of the Contract Management Framework
Compliance with the use of the Contract Management Application (CMA) software, and routine management reporting established to provide assurance over the performance and effectiveness of contract management arrangements for all major contracts.
The OCB agreed resources for the development of the CMA, and the contract management framework, which has been an on-going process during 2015/16. Progress reports have been routinely provided to the Regulatory and Audit Committee, the latest in April 2016. Management reporting has been developed and tested; the Regulatory and Audit Committee has requested a further update to include performance information on major contracts, and on the contract pipeline to be assured that commissioning and procurement is being undertaken on a timely basis.

Business Continuity Plans

Business Continuity Plans to be maintained with reasonable assurance over completeness and application

The Regulatory and Audit Committee received an update in February but was not assured by the progress so a further update has been requested. In addition, In their year-end statement of assurance, the Professional Lead for Business Continuity has concluded only limited assurance over completeness of business continuity plans; and highlighted a further weakness in the system of assurance over business continuity where there are dependencies in the supply chain (also identified as a weakness by the internal audit of business continuity in 2014/15).   Business Continuity is retained as a key action in this 2015/16 Annual Governance Statement.

Governance over Alternative Delivery Vehicles

Review of the governance of ADV's and the effectiveness in providing assurance over the interests of the Council in those bodies.

The OCB has reviewed the existing arrangements with current ADV's and strengthened the governance arrangements. The Regulatory and Audit Committee has received regular updates on the governance improvements for the Bucks Learning Trust ADV. For all existing ADV's the business cases are being refreshed for further consideration in 2016. The OCB has agreed new procedures for considering the business cases for any future ADV's.

Embedding the Operating Framework and system of assurance

Implementing the Assurance Framework with routine reporting to the OCB and Regulatory and Audit Committee.

The Regulatory and Audit Committee approved the Assurance and Risk Management Strategy, which has been implemented in 2015/16. Delivery of the strategy remains on-going but good progress has been made; however, practices and procedures are still being developed in particular the management reporting; and, assurance mapping of key services in both CHASC and CSC&L are to be completed. This will remain an action for 2016/17, to ensure the assurance framework is embedded and an integrated part of the governance reporting process

5.3 In 2015/16 Internal Audit issued ten audit reports with a conclusion of 'Limited' assurance over the system of internal control. Management actions have been agreed, and positive assurance received from the Managers that actions are being taken, either through the Audit Action Tracking system, or directly through managers reporting progress to the Regulatory and Audit Committee. Follow up audits will be undertaken in 2016/17 to provide assurance to the Committee that the actions are complete and the improved controls are operating effectively.

5.4 The Internal Audits of financial systems and a number of unplanned investigations into financial irregularity has highlighted weaknesses with compliance and in process and procedures. The Professional Lead for Financial Management has also identified that the management controls and corporate oversight are restricted due to capacity and access to data, therefore limiting the assurance that can be provided. There are plans in place for improving the existing weaknesses; however as financial control is key in underpinning the governance and operation of the Council, it has been highlighted as a key action in this AGS.

5.5 Three Professional Leads have provided an opinion of "limited assurance" within their key control system, so actions have been included in Appendix 1:

Business Continuity

This is an area highlighted for improvement in 2014/15, as stated in section 5.2 above. The Professional Lead's opinion confirms that assurance in this area remains limited.

Property Management

There is reasonable assurance on compliance matters on major projects; however there is only limited assurance over "cyclical inspection and maintenance of plant and equipment". This is because the records which would provide such assurance are not complete. Data improvement has been identified for action:

Project Management

The Programme Management Office is a new service within HQ, and as such the assurance framework is under development; however the Professional Lead has identified areas for improvement in the overall governance of this area, including the need to: review and relaunch the Project Management toolkit; update the gateway process for revenue projects; develop more robust criteria for identifying major transformational change projects and programmes to be included under the single view of change procedure; ensure key decision makers have access to the single view of change register; review training requirements; and ensure monitoring of benefits realisation is undertaken.

6 **Declaration**

6.1 We have been advised on the implications of the result of the review of effectiveness by the Regulatory and Audit Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Signed …………………..   Signed …………………………..
Chief Executive   Leader of the Council

27 July 2016

Appendix 1 – AGS ACTION PLAN

Governance Issue	Action to be taken	Responsible Officer	Timescale for completion
Business Continuity Plans	Business Continuity Plans to be maintained with reasonable assurance over completeness and application, including through the supply chain.	Resilience Manager	March 2017
Financial Management – Financial Control	Actions identified by the Professional Lead to improve the management controls, and actions arising from the 2015/16 Internal Audits to be implemented and tested to ensure confidence in their application and effectiveness.	Director of Assurance/Head of Strategic Finance	March 2017
Embedding the Operating Framework and system of assurance	Implementing the Assurance Framework with routine reporting to the OCB and the Regulatory and Audit Committee.	Director of Assurance/Chief Auditor	March 2017
Data Quality for the management of cyclical maintenance and inspection of plant and equipment.	Actions identified by the Professional Lead to be implemented and tested to ensure confidence in their application and effectiveness.	Head of Strategic Assets	March 2017
Management oversight of the governance of project and programme management.	Develop the professional lead role to provide the management oversight of programmes and projects; and, develop the support and guidance to management and staff responsible for the delivery of projects.	Programme Management Officer	March 2017