KENNET DISTRICT COUNCIL

RESOURCES EXECUTIVE COMMITTEE
<u>to be held on 21st March 2006</u>

Report by Janet Ditte, Chief Accountant & Auditor

Statement of Internal Control

1. Purpose of Report

The purpose of this report is to appraise Members of the requirements for the Council to prepare and publish a Statement of Internal Control, as part of the Council's financial statements. A revised version of the Statement of Internal Control and Action Plan are also presented for approval.

2. Financial and Staffing Implications

There are no staffing or financial implications arising from the report.

3. Legal Implications

The Accounts and Audit Regulations 2003 (the Regulations) formally made all local authorities responsible for conducting a review, at least once a year, of the effectiveness of its system of internal control.

The Regulations also state that the local authority should include a statement on internal control (SIC), prepared in accordance with proper practice, in its annual Statement of Accounts. The SIC must be signed by the Leader and Chief Executive of the Authority.

Although the SIC is not formally audited by the Council's External Auditors, it is subject to review by them. In the event that the picture of the Authority's internal control environment represented in the SIC is significantly different to the auditors experience, this would be reported in the Annual Audit Letter.

4. Background

The Council was required to prepare a full Statement of Internal Control for the first time, for 2004/05 and this was published with the Council's financial statements for 2004/05. An action plan was prepared that addresses those issues identified that would improve the Council's internal control environment.

The Chartered Institute of Public Finance and Accountancy (CIPFA) has published the proper practice that must be followed by local authorities on the processes needed for the establishment, maintenance and review of the system of internal control and risk management. It also sets out the form and content of the SIC.

Establishing and Maintaining a System of Internal Control

The Regulations require the Council to establish and maintain a System of Internal Control. This is also central to good corporate governance. The scope of the system of internal control spans the whole range of local authority activities and includes those controls designed to ensure:

- the authority's policies are put into practice;
- the organisation's values are met;
- laws and regulations are complied with;
- required processes are adhered to;
- financial statement and published information are accurate and reliable;
- human, financial and other resources are managed efficiently and effectively, and
- high quality services are delivered efficiently and effectively.

Annual Review and Assurance Gathering

Having established a system of internal control, the authority must decide which of these controls are key in mitigating against significant risks to the achievement of its objectives and obtain assurance of the effectiveness of these controls. The authority will then be in a position to conclude on the effectiveness of its system of internal control and identify any areas for improvement

The CIPFA guidance sets out a series of objectives that the Council must follow in its annual review of the internal control environment (Appendix A). This guidance has been supplemented by further guidance produced by CIPFA's Finance Advisory Network (FAN).

The process requires the collation of assurances and evidence in support of a number of key steps, each in support of one of the objectives identified in CIPFA's process (Appendix A). The evidence is then reviewed to identify any gaps and potential control weaknesses.

5. The Statement of Internal Control

A cross service working party of senior officers was established to review the internal control environment and gather the assurances necessary to conclude on the effectiveness of the system. This was done in accordance with the proper practice guidance issued by CIPFA and the further guidance published by FAN.

The control environment has been reviewed and the working party has concluded that in the vast majority of cases robust arrangements are in place and the Council has a system of internal control that is largely effective. The working party has not identified any significant weaknesses. However, a number of improvements were identified that would enhance the control environment. These are listed below under the relevant sub-headings identified in the guidance:

a) **Responsibilities for statutory obligations are formally established -** as part of the pay and grading review, the Council should ensure that the job descriptions of all key officers reflect their statutory obligations or obligations under the Constitution;
b) **The Authority's objectives are clearly communicated to staff and stakeholders –** a formal system for communicating with key stakeholders on the Council's use of resources should be investigated;
c) **Governance training provided to key staff and all members –** training should be arranged for all members on corporate governance;
d) **Risk Management and Identification –** the Council should take further action to embed a risk management culture across the authority.
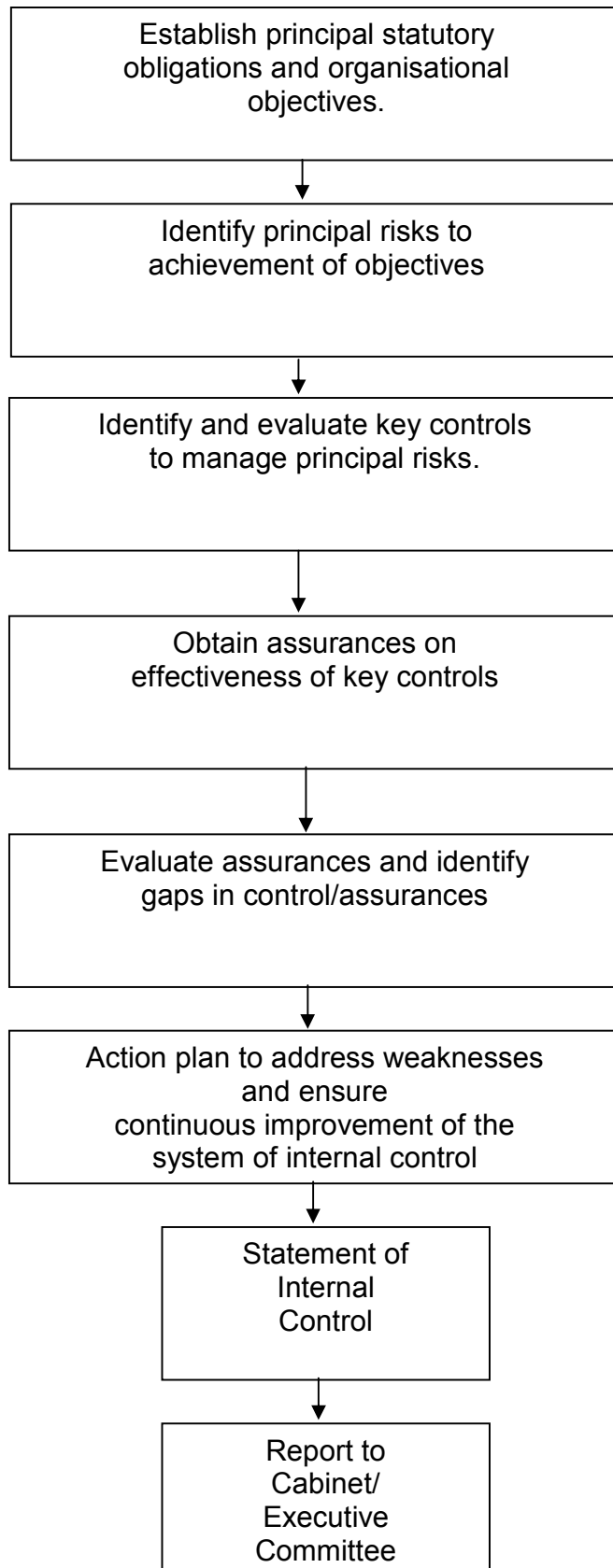
The SIC has been prepared to reflect these points and is attached as Appendix B. In addition, an action plan has been produced that addresses these points and is attached as Appendix C.

6. Recommendations

It is **RECOMMENDED THAT**:

1) Members approve the Statement of Internal Control (Appendix B) for signing by the Chief Executive and Leader of the Council and inclusion in the Statement of Accounts for 2005-06.
2) Members approve the action plan prepared to address the areas for improvement identified Section 5 (Appendix C).

Review of Internal Control and SIC Assurance Gathering Process

```
┌─────────────────────────────────────┐
│   Establish principal statutory      │
│   obligations and organisational     │
│   objectives.                        │
└─────────────────────────────────────┘
                  │
                  ▼
┌─────────────────────────────────────┐
│   Identify principal risks to        │
│   achievement of objectives          │
└─────────────────────────────────────┘
                  │
                  ▼
┌─────────────────────────────────────┐
│   Identify and evaluate key controls │
│   to manage principal risks.         │
└─────────────────────────────────────┘
                  │
                  ▼
┌─────────────────────────────────────┐
│   Obtain assurances on               │
│   effectiveness of key controls      │
└─────────────────────────────────────┘
                  │
                  ▼
┌─────────────────────────────────────┐
│   Evaluate assurances and identify   │
│   gaps in control/assurances         │
└─────────────────────────────────────┘
                  │
                  ▼
┌─────────────────────────────────────┐
│   Action plan to address weaknesses  │
│   and ensure                         │
│   continuous improvement of the      │
│   system of internal control         │
└─────────────────────────────────────┘
                  │
                  ▼
        ┌───────────────────┐
        │   Statement of    │
        │   Internal        │
        │   Control         │
        └───────────────────┘
                  │
                  ▼
        ┌───────────────────┐
        │   Report to       │
        │   Cabinet/        │
        │   Executive       │
        │   Committee       │
        └───────────────────┘
```

Statement of Internal Control

1. SCOPE OF RESPONSIBILITY

Kennet District 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. The Council 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.

In discharging this overall responsibility Kennet District Council is also responsible for ensuring that there is sound system of internal control which facilitates the effective exercise of its functions and which includes arrangements for the management of risk.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurances of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control has been in place at Kennet District Council for the year ended 31st March 2006 and up to the date of approval of the annual report and accounts.

3. THE INTERNAL CONTROL ENVIRONMENT

The key elements of the Council's internal control environment are described below:

Establishing and Monitoring the Achievement of the Authority's Objectives

The Authority's objectives are set out in the Council's Corporate Strategy, which clearly sets out the Council's vision and key priorities. The Corporate Strategy details objectives under each of the key priorities.

In addition, there is a Local Strategic Partnerships (LSP) within the Kennet area which has adopted a Community strategy, which is the result of wide consultation with our communities. The Kennet LSP, which comprises membership of a wide range of organisations across the district, has worked to improve the quality of life for the people who live, work or study in the relevant Community Area.

The Corporate Strategy and Best Value Performance Plan is the key planning document – from which a number of additional plans are developed in support of it. These include the medium term financial plan, the capital strategy, the asset management plan and the housing strategy.

Performance against the agreed objectives and actions is reviewed formally by the Overview and Scrutiny Management Board and published in the Corporate Strategy and Best Value Performance Plan on 30th June 2006.

Facilitation of Policy and Decision-Making

The Council has a formally published Constitution, which incorporates the Scheme of Delegation and sets out the decision-making arrangements and responsibilities of the Authority. There are clear rules of procedure for the running of business meetings and details of delegated authorities to individuals. There is also a robust budget and policy framework and detailed financial regulations, which are monitored by the Chief Financial Officer and the Monitoring Officer. The constitution is updated continually to reflect any changes in structure.

In addition to the Full Council, much of the Authority's decision making has been delegated to the Council's Executive Committees;

- Resources Executive Committee
- Community Development Executive Committee
- Planning Policies Executive Committee

The role of each of these is to develop policies and services within the framework of the corporate strategy and policies.

The Overview and Scrutiny Management Board is formally responsible for developing and reviewing policy, holding the decision-makers to account and also reviewing the performance of the Council and Executive Committees.

The Corporate Finance Scrutiny Sub-Committee has specific responsibility for scrutinising the Statement of Accounts, Risk Management, Audit arrangements, the Statement of Internal Control and budget control and monitoring.

In addition to the above, there is also the Regulatory Committee, which is remitted to take certain decisions delegated from the Full Council. In general, these comprise planning and licensing decisions.

In addition to the powers delegated to certain Committees, the Council operates a scheme of delegation for decision making to officers. The details of this are included in Part III of the Constitution

All reports are reviewed for legal, financial and risk considerations prior to being presented to Members of the Council for formal decision-making.

The Council has agreed a Forward Plan of Work to be completed, and meet in public on an 8 weekly cycle. This, together with an appropriate level of delegation to senior managers enables speedy decision making.

The Corporate Management Team of the Council meet on a fortnightly basis and provide the strategic direction of the Council in delivering the requirements of the Members.

Ensuring Compliance with Established Policies, Procedures, Laws and Regulations

Kennet District Council has a Standards Committee whose roles and functions include:

- Promoting and maintaining high standards of conduct;
- Advising and training Members on the Code of Conduct;
- Monitoring of the Code of Conduct;
- Receiving the details of complaints referred to the Authority from the Standards Board for England;
- Dealing with any issues raised by the Monitoring Officer.

The Council recognises the importance of the principles of Corporate Governance and the need to apply them across all areas of the Authority's corporate activities. The specific details of how this will be achieved are reported in the Best Value Performance Plan published on 30th June 2006. The arrangements in place are reviewed regularly against the guidelines issued by CIPFA/SOLACE and findings reported to Committee annually. In addition, the Council has a formally adopted Whistle Blowing Policy.

The Chief Financial Officer and Monitoring Officer have specified roles within the Constitution to ensure reports prepared for member decision comply with the budget and policy framework.

Internal and external audit work together to review and provide annual opinions of the control framework, governance and validity of the annual accounts. The Council is also subject to various other inspections, for example by the Audit Commission and the Benefit Fraud Inspectorate.

Each Member receives copies of the meeting Agendas. As one of the Agenda items for each meeting, the Members are required to declare any interests at the outset of the meeting. In addition, Members are encouraged to undertake any training relevant to the area of decision-making in which they are involved.

The Corporate Risk Management Process

The Council has had an active Risk Management Group (RMG) since 1994. The terms of reference for the group were revised in 2005/06 and approved by the Resources Executive Committee in March 2006. The Council has now developed a Strategic Risk Implementation Plan. The process adopted is designed to identify, prioritise and manage the risks that exist in order to ensure the Council achieves its aims and objectives. The RMG is charged with embedding the risk management process throughout the organisation.

To date the strategic risks that have been identified have been prioritised and a full Risk Register has been developed. The key risks identified have been assigned to a Service Manager, who is responsible for developing an appropriate action plan to combat the risk. Each Service Manager will be required to report their progress to the Risk Management Group.

As part of the annual service planning process, Service Managers are required to identify the top five operational risks affecting their services and to prepare an appropriate action plan to mitigate these risks.

The Corporate Finance Scrutiny Sub-Committee has specific responsibility for scrutinising Risk Management and receives Risk Management update reports at all of its meetings.

Ensuring the Economic, Effective and Efficient use of Resources, and for Securing Continuous Improvement in the way in which its Functions are Exercised

In accordance with the requirements of the Local Government Act 1999, the Council agreed a programme of Best Value Reviews to ensure the economic, effective and efficient use of resources and for securing the continuous improvement in the way in which its functions are exercised.

The programme was developed over a number of years and the focus of the reviews has become more strategic, tackling cross-cutting issues as well as operational areas. The programme of reviews and overall performance and progress against the action plans produced is monitored by the Overview and Scrutiny Management Board and was reported in the Best Value Performance Plan (BVPP) published on 30th June 2006.

As part of the BVPP, the Council reports its performance against a variety of performance indicators (PI). Some of these are nationally set as Best Value Performance Indicators and others have been set locally. The Council sets three year targets for each PI. The purpose of these indicators is to measure the Council's performance and progress over time, with a view to promoting continuous improvement.

In addition to the requirements of Best Value, the Council is now required to comply with the requirements of the Efficiency Review programme and to achieve a target of 2.5% efficiency gains for each of the next three years (2005 to 2008).

Following the results of the Council's CPA Inspection is January 2004, when the Council was assessed as "good", the Council has developed a Corporate Action and Improvement Plan that has been agreed with the Audit Commission.

Performance Management

The Council has a formal performance management framework in place providing links from the corporate objectives of the Authority, the budget and work planning process and the Annual Service Delivery Plans.

As part of the budget cycle, each Service Manager produces a Service Delivery Plan, which is presented to Members for approval, in conjunction with the Council priorities and financial resources. Performance Indicators are set at a national and local level and targets agreed for the coming three years. Once the Service Delivery Plans and budgets have been finalised and approved by Committee, employee development reviews, agreeing individual targets, take place.

Performance against targets is monitored on a quarterly basis by managers and the Management Team and Overview and Scrutiny Management Board, in order that corrective action can be taken.

In addition, within the Corporate Strategy & BVPP, there is a formal link made between the objectives of the Council and how this will be achieved and measured.

Financial Management

The Council's overall financial arrangements are governed by its Medium Term Financial Plan, which sets out the financial framework for the delivery of the Council's strategies and plans. In determining the revenue and capital financial framework, a number of factors are taken into account including the national context, the distribution of local government funding from central government along with other local and external funding sources.

This is supported by robust budget setting and monitoring arrangements and detailed financial regulations, which form part of the Constitution. All spending departments are required to monitor their budgets on a monthly basis, in consultation with the Corporate Finance section. Spending departments are responsible for their expenditure (and income) and are therefore accountable to Members for their budgets.

The Council has in place a detailed service planning process that feeds into the budget setting system. Service Managers are required to prepare Service Delivery Plans on an annual basis.

The Council manages its investments within the guidelines of its Treasury Management Policy Statement and Annual Investment Strategy, which is approved by Members on an annual basis.

4. REVIEW OF EFFECTIVENESS

Kennet District Council has responsibility for conducting, at least annually, a review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of the Internal Auditors and the Management Team within the Authority, who have responsibility for the development and maintenance of the internal control environment, and also by comments made by the External Auditors and other review agencies and inspectorates

The key features of the Council's internal control framework are:

The Authority

The key formal document governing the internal control framework for the Authority is its Constitution. All delegation of decision-making is made in accordance with the requirements of the Constitution and the Scheme of Delegation, which forms part of the Constitution.

The formal rules governing the way in which the Council, its Committees and Officers conduct there business are also set out as part of the Constitution and include:

- Budget & Policy Framework
- The Financial Regulations
- Rules of Procedure for Council & Committee Meetings
- Access to Information Procedure Rules

Comprehensive Performance Assessment (CPA)

The Audit Commission carried out a CPA Inspection of the Council in January 2004. The Council was assessed as "good" with financial performance scoring 4 out of a maximum of 4. All of the improvements recommended following the CPA are being actively pursued as part of a strategic improvement plan.

Risk Management

The Council has had a Risk Management Group for a number of years and has adopted a strategic approach to risk management. This was reviewed in 2002 with the assistance of external advisors, resulting in a Strategic Business Risk Analysis. From this the Council has been able to prioritise its key risks and produce a formal risk register, allowing a corporate approach to risk management to be adopted.

Internal Audit

The role of internal audit is to review the internal control framework which governs the operations of the Council and, in so doing, provide an independent opinion to both management and members of the Authority on the robustness of the Council's control environment.

The Internal Audit function of the Council is delivered by the Internal Audit Team. The work of the team complies fully with the requirements of CIPFA's Code of Internal Audit.

An Audit Plan is developed every 5 years, which is based on a risk assessment of all the services/systems of the Council. Service Managers are directly involved in the development of the plan. The plan identified the audits to be completed, including core fundamental systems and other operational systems. The plan is devised in consultation with the Council's external auditors, the Audit Commission.

The Audit Team reports directly to the Corporate Finance Scrutiny Sub-Committee at each of its meetings. The sub-committee approves the Audit Plan and monitors the performance of the Audit Team and progress against audit recommendations. The sub-committee also receives the executive summaries (including audit opinions) of all audit reports issued, for review. The Audit Team reports annually to Resources Executive Committee, providing the audit opinions of all audits completed and an overall audit opinion.

Formal Annual Review

In addition to the above, the Council has conducted a formal review of its internal control environment and collated evidence and assurance from a variety of sources. This has included the collation of assurances from all service managers and directors on the effectiveness of the internal control environment.

5. SIGNIFICANT INTERNAL CONTROL ISSUES

We have been advised on the implications of the result of the review of the effectiveness of the system of internal control operated by the Council and a plan is in place to address weaknesses and ensure continuous improvement of the system.

The Authority has assessed its systems and procedures and has identified that in the vast majority of cases robust arrangements are already in place. However, a number of improvements have been identified that would enhance the internal control environment. The Resources Executive Committee has approved an action plan to address these points.

Responsibilities for Statutory Obligations

The Council does have a formally approved and published constitution and Scheme of Delegation, which outlines the roles and responsibilities of both officers and committees. However, it is not clear if the Job Evaluation Questionnaires (for the Pay and Grading Review) of key officers reflect their statutory responsibilities or responsibilities under the constitution or scheme of delegation.

Action Required:

As part of the pay and grading review, the Council should ensure that the statutory obligations of officers or their responsibilities under the constitution or scheme of delegation, are reflected in their main duties.

Communication and Consultation

Whilst the Council has and does consult and communicate with its key stakeholders on its objectives, there has been limited consultation on its use of resources (service provision against cost).

Action Required:

The Council should continue to investigate a formal system of consultation on its use of resources.

Corporate Governance

The Council does have a Code of Corporate Governance. Training on Corporate Governance is provided to key new members of staff as part of their induction process. However, there appears to be no specific training provided for Members of the Authority on Corporate Governance.

Action Required:

- Specific training on Corporate Governance should be arranged for all Members of the Authority;
- Training should be provided for all staff with responsibility for the internal control environment.

Risk Management

Although the Council has a corporate Risk Management Group and Risk Register, further work should be done to improve the extent to which Risk Management has been embedded within the Authority.

Action Required:

- A Risk Management Training programme should be developed and delivered to all key staff;
- Key officers job descriptions should be reviewed and revised to include their risk management responsibilities;
- Partnership working arrangements should be reviewed to ensure that risk identification and management is adequately covered;
- The Health & Safety Policy should be formally approved.

Corporate Complaints Policy/Procedure

The Council has a formal Complaints Policy/Procedure, and a formal complaints procedure is being developed and implemented within the Council's CRM system.

Action Required:

The Complaints Policy/Procedure should be reviewed, revised as appropriate and formally approved.

Actions from Previous Years

The Council identified a number of actions within the Statement of Internal Control included within the Statement of Accounts for 2003/04 and 2004/05. The following table provides a summary of these actions and progress made to date. Progress against these actions will continue to be made, as required:

AREA	ACTION REQUIRED	PROGRESS MADE
1. Management Assurance and Risk Management	Service Managers required to report progress against Risk Management Action Plan to Risk Management Group.	Service Managers have been invited to report progress to Risk Management Group Meetings.
2. Procurement	Procurement Strategy should be completed and distributed.	Procurement Strategy has been completed and approved by Members. Procurement Strategy should now be formally distributed
3. Legal Assurance	A section should be added to committee reports identifying the legal considerations.	Implemented.
4. Annual Audit Report	An opinion on the overall adequacy and effectiveness of internal control environment to be added to Management Team Audit Board report to Resources Executive Committee	Implemented.
5. Corporate Planning	Actions as per the CAAIP	Assurance to be gathered that specific actions are being met.
6. Responsibility for Statutory Obligations are formally established	Job Descriptions of all key officers should reflect their statutory obligations or obligations under the Constitution	All job descriptions are being reviewed as part of the formal pay and grading review
7. Authority's objectives are clearly communicated to staff and stakeholders	A formal system for communicating with key stakeholders on the Council's Use of Resources should be investigated	The Council consults on a range of issues through its website. However, more specific consultation should continue to be investigated.
8. Governance training should be provided to key staff and all members	Training should be arranged for all members on corporate governance	The Corporate Finance Sub-Committee has a detailed training programme covering all areas of corporate governance. However, a briefing session should be provided for all other members and officers

AREA	ACTION REQUIRED	PROGRESS MADE
9. Risk Management & Identification	Further action should be taken to embed Risk Management.	The Corporate Finance Sub-Committee has formal responsibility for scrutinising Risk Management
10. Corporate Complaints Policy	Policy should be reviewed and approved.	Policy in process of being implemented via call centre.

Mark Boden   Cllr Chris Humphries
Chief Executive   Leader of the Council

Responsibilities for Statutory Obligations					
1.1 All Service Managers and Directors to have a job description reflecting their statutory obligations.					
1.2 All Service Managers and Directors to have a job description that reflects their obligations under the Council's Constitution and Scheme of Delegation					
Action	**Lead Officer**	**Timescale**	**Resource**	**Monitored by**	**Relevant target**
The job descriptions of key officers (Service Managers and Directors) will be reviewed and revised to include reference to their statutory obligations.	Anne Ewing HRSM	In line with EDR process for 2006 (Revised JD's issued by end March 2006	Staff Time	Management Team	1.1
The job descriptions of key officers will be reviewed and revised to include reference to the requirement to carry out their responsibilities in the Constitution and Scheme of Delegation	Anne Ewing HRSM	In line with EDR process for 2006 (Revised JD's issued by end March 2006	Staff Time	Management Team	1.2

Communication and Consultation					
2.1 A formal system for consulting on use of resources is approved.					
2.2 The results of the formal consultation are published and presented to Members as part of the Budget setting process (February/March 2007)					
Action	**Lead Officer**	**Timescale**	**Resource**	**Monitored by**	**Relevant target**
The Council should investigate a system for consulting key stakeholders on the way in which it uses its resources.	Karen Cook	December 2006 (Possible links with the 2007 Budget process)	Staff Time	Management Team	2.1
The Council should consult with key stakeholders (for example through People's Choice) on the use of its resources.	Karen Cook, Frank Marshall	December 2006	Staff Time	Management Team	2.2

Corporate Governance					
3.1 The course materials for the Corporate Governance Members & Officers training are produced.					
3.2 Training course attendance sheets signed by all Members and officers having attended.					
Action	**Lead Officer**	**Timescale**	**Resource**	**Monitored by**	**Relevant target**
A Members' Training programme on Corporate Governance should be developed.	Anne Ewing, Maria Memoli	June 2006	Staff Time	Management Team	3.1
A training course(s) is run and attended by all Members of the Authority.	Anne Ewing, Maria Memoli	June 2006	Staff and Member time	Management Team	3.2

Corporate Complaints Procedure					
3.3 The Corporate Complaints Procedure & Policy are approved by Members					
3.4 Complaints Register developed and implemented by Customer First and training provided to officers as appropriate					
Action	**Lead Officer**	**Timescale**	**Resource**	**Monitored by**	**Relevant target**
Corporate Complaints Procedure presented to Members for approval	Director of Community Services	June 2006	Staff Time	Management Team	3.3
Complaints Register implemented by Customer First using CRM system	Information Services Manager	June 2006	Staff and Member time	Management Team	3.4

Risk Management

4.1 The course materials for the Risk Management Training and produced.

4.2 Training Course attendance sheets are signed by all key staff as having attended.

4.3 All relevant staff are issued with revised job descriptions reflecting their risk management responsibilities.

4.4 A gap analysis and action plan are produced identifying possible risk weakness areas in the Council's partnership working arrangements, and this is reported to Management Team.

4.5 Guidance Notes are produced and circulated to all staff on Kennect

Action	Lead Officer	Timescale	Resource	Monitored by	Relevant target
A risk management training programme should be developed for staff	Audit Team	September 2006	Staff Time	Chief Accountant & Auditor, Management Team	4.1
The risk management training is delivered to all key staff	Audit Team	October 2006	Staff Time	Management Team	4.2
The job descriptions of key staff should be reviewed and revised to incorporate risk management responsibilities	Anne Ewing	As part of the 2006 EDR process	Staff Time	Management Team	4.3
Existing partnership arrangements should be reviewed to ensure that risk identification and management are incorporated E.g. Partnership agreements should address major risk issues.		June 2006	Staff Time	Management Team	4.4
Guidance notes should be issued and circulated to all staff on the requirement to consider all risk management issues when entering into new partnership	Risk Management Group	June 2006	Staff Time	Management Team	4.5

arrangements.					