

C.1 SUBMISSION TO IHRD IN RESPECT OF ASSURANCE AND ACCOUNTABILITY ARRANGEMENTS FOR ARMS LENGTH BODIES

1. This paper sets out the assurance and accountability arrangements the Department has had in place over the past number of years.

Background

2. Roles and responsibilities of the Health and Social Care Board, Public Health Agency, Business Services Organisation are defined in the Health and Social Care (Reform) Act (Northern Ireland) 2009. The equivalent provisions for the Trusts are set out in the Health and Personal Social Services (Northern Ireland) Order 1991.
3. The Department seeks direct assurance from all its Arms Length Bodies (ALBs) as to the existence of effective corporate and financial control arrangements. Since April 2009 responsibility for performance management and service improvement in relation to the six trusts has been undertaken by the Health and Social Care Board (HSCB) working with the Public Health Agency (PHA) as appropriate. The Department receives regular, timely updates on performance against Ministerial standards and targets from the HSCB.
4. In common with other Government Departments, the DHSSPS is responsible for putting in place arrangements to ensure public money disbursed by its ALBs is used within Government accounting rules to deliver public services that are efficient, effective and high quality. The arrangements must also ensure that ALBs operate within appropriate statute. Managing Public Money in Northern Ireland (MPMNI) describes the nature of the relationship that must exist between a Department and its ALBs, including the specific Accounting Officer role. The Department's assurance and accountability arrangements align with the responsibilities placed on the Department, under MPMNI, for the sponsorship of Arms Length Bodies operating under the control of DHSSPS. See <http://www.dfpni.gov.uk/index/finance/afmd/afmd-key-guidance/afmd-mpmni.htm> for the latest version of MPMNI.

5. The DHSSPS supplements the guidance contained in MPMNI with a wide range of standards for governance and additional policies or procedures on governance.

Current Arrangements

6. The Department must exercise oversight of its ALBs on an ongoing basis throughout the year. The sponsorship by DHSSPS of each of its Arms Length Bodies is governed by 7 key principles. These principles encapsulate and underpin many of the key elements which the Department must have in place to discharge its responsibilities under MPMNI for the sponsorship of ALBs.

Principle 1: An ALB is sponsored by the Department as a whole.

Principle 2: The primary responsibility for the performance of an ALB rests with its board.

Principle 3: An ALB will be held to account for the delivery of its prescribed functions and its fulfilment of its other statutory responsibilities.

Principle 4: An ALB will be held to account for the delivery of commitments, objectives, targets and requirements contained within its Corporate and Business plans as approved by the Department and reflecting Departmental priorities.

Principle 5: The Department must discharge its sponsorship responsibility (Assurance and Accountability) on an ongoing basis.

Principle 6: Each ALB is subject to regular performance assessments by the Department taking account of both achievements and areas where the ALB has failed to deliver.

Principle 7: The Departmental Board has oversight of the discharge of the Departments ALB sponsorship role within a planned and managed set of arrangements.

7. Sponsorship of the ALBs is not limited to the Departmental Sponsor Branches. The entire Department receives assurances that each of its ALBs are delivering on the Programme for Government, Ministerial and statutory responsibilities and Department policy and strategy. In practice the Department discharges its sponsorship responsibility through:
 - multiple formal and informal meetings where the Department is represented by policy staff, professional staff or sponsor branches;
 - the exchange and scrutiny of formal planning, assurance, performance and other documentation; and
 - ongoing exchanges by Senior officials, policy and professional leads and by sponsor branches through a variety of media with each ALB.

8. ALBs must provide regular performance reports and documentation demonstrating progress against Department priorities and assurance as to the ongoing effectiveness of their systems on internal governance. There are a number of underpinning and time critical events which occur on a cyclical basis. These include:
 - Business Planning:
 - the development and communication of Departmental priorities for the year ahead (for PFG for four years ahead) to ALBs; and
 - the subsequent approval process for ALB Corporate and Business Plans to ensure that plans are approved and in place by the 1st April of the first year to which they refer;

 - Performance management:
 - annual Commissioning Plan (CP) Direction to the HSCB (applicable to HSCB, PHA & Trusts)

- Indicators of Performance (IoP) Direction (applicable to HSCB, PHA & Trusts);
 - ALBs meeting Departmentally agreed business plan objectives under the four Domains – Corporate, Quality, Resources and Service/Programme Delivery;
- Annual Accounts including:
 - an End Year report;
 - a Statement on Internal Control/Governance Statement;
 - a Statement of Comprehensive Nett Expenditure; and
 - a Statement of Financial Position;
- Mid-year Assurance Statement;
- Department Accounting Officer Sponsored Assurance and Accountability meetings which:
 - take place mid year (October-November) and end year (May-June);
 - seek assurance from ALBs focusing particularly on ALB systems on internal governance;
 - hold ALBs to account for their performance against the PFG and Department requirements, priorities, objectives and targets; and
 - address the performance and governance of each ALB under the four Domains – Corporate, Quality, Resources and Service/Programme Delivery.
- Public-facing accountability meetings:
 - which are chaired by the Minister;
 - held with around four ALBs each year;
 - provide an opportunity for ALBs to be held to account by the Minister around issues of public interest; and
 - serve to raise public awareness of the important work of the ALB.

9. The Department has taken steps over the past number of years and is continuing to take steps to strengthen the oversight role of ALB Boards within ALBs and to strengthen the Department's oversight of each of its ALBs. The aim is to provide assurance to the Minister, Departmental Board and Accounting Officer about all aspects of the performance of each ALB and about the effectiveness with which the Department discharges its sponsorship role.

10. The following governance and assurance arrangements have been introduced by the Department over the past number of years to further strengthen ALB Governance and Departmental oversight of ALBs are covered further in annex A

- Statement on Internal Control
- Risk Management
- Controls Assurance Standards
- Accounting officer appointment letter
- Assurance Framework
- Sponsor Branch Checklist
- Mid-year Assurance Statement
- NAO Audit Committee self-assessment checklist
- Chief Internal Auditor's formal opinion of Statement on Internal Control (SIC)/Governance Statement
- Management Statements/Financial Memorandums (MS/FM)
- Framework Document
- Escalation of Risk within and between Health and Social Care organisations
- Assurance and Accountability framework for sponsorship of ALBs
- Updated Code of Conduct & Accountability issued to ALBs
- Business Planning
- ALB Board self assessment tool developed by Department
- Governance Statement
- Public Facing accountability

Statement on Internal Control

11. DAO(DFP)5/01 introduced the requirement for a Statement on Internal Control (SIC) to be made alongside the accounts of central government bodies. ALBs had until March 2003 before they were required to start using the SIC.
12. The purpose of the SIC was to furnish a balanced appraisal, capable of substantiation, of the state of the organization's internal controls. The SIC was the means by which the Accounting Officer declared his or her approach to, and responsibility for, risk management, internal control and corporate governance. It represented the medium for highlighting weaknesses and issues which existed in the internal control system within the organisation. It formed an integral component of the Annual Report and Accounts.
13. ALBs used the SIC to provide assurance that they were appropriately managing and controlling the resources of organisations for which they are responsible. The SIC was an important accountability document in communicating these assurances to the Assembly and citizens.
14. The SIC was replaced by the Governance Statement from 2012/13.

Risk management

15. Circular HSS (PPM) 6/2002, issued in July 2002, advised that the Department had decided to adopt a common risk management model for itself and all of its associated bodies. The Department chose the internationally recognised Standard, AS/NZS 4360:1999. In adopting the Standard, the Department was not seeking to impose absolute uniformity of risk management systems across the HPSS. The Standard itself recognises that the design and implementation of risk management systems should be influenced by the organisation's objectives, services, processes and practices. The Standard provides a common and recognisable set of principles to inform and guide the approach of DHSSPS and its associated bodies to risk management.

Controls Assurance Standards

16. Introduced to the HSC from 2003-04, Controls Assurance Standards are an important feature of the HSC-wide system of corporate control. The standards as a whole cover key areas of organisational risk in the HSC and provide a mechanism for Accounting Officers to demonstrate that their organizations are doing their "reasonable best" to manage risk in order to meet their objectives and to protect users, staff, the public and other stakeholders against risk of all kinds. There are 22 Controls Assurance Standards comprising:

- The three core standards of governance, risk management and financial management with which (because they apply to each and every organization's business) compliance is mandatory; and
- 19 more operationally specific standards whose applicability depends on the nature and scope of the organization's business.

17. Each Standard is comprised of multiple criteria. Criteria cover such things as ALB Management/Board oversight of the standard; training and information provided to staff; staff are qualified for the role they perform; monitoring and reporting arrangements are in place; up-to-date guidance/information is available to staff; risk management arrangements are in place; the ALB Board receives independent assurance about its compliance e.g. audit, RQIA, licensing (MHRA). Overall Compliance with each standard and with each of the individual criteria within the standard is self assessed by the ALB annually and reported to the Department.

Appointment Letter / Accounting Officer Memorandum

18. The appointment letter sets out the Accounting Officer duties and the capacity in which the AO is responsible for safeguarding public funds in their charge. In addition, ensuring that the funds are applied only to the purposes for which they were voted and, more generally, for efficient and economical administration. Chapter 3 of Managing Public Money Northern Ireland

(MPMNI), Accounting Officer Memorandum, sets out the responsibilities of accounting officers.

19. Accounting officer letters also outlines the circumstances in which AO status can be withdrawn from a Chief executive by the Departmental AO.

Assurance Framework

20. In January 2006, the Department issued guidance 'Establishing an Assurance Framework', designed to help each organisation map out its principal business objectives, the risks to their achievement, and related controls whose effectiveness could be genuinely tested and assured. The guidance is an important aid to management boards in their handling of risks to business objectives and, by extension, to the production of a balanced Governance Statement.

21. In 2009 the Department issued updated guidance to all ALBs on the Department's requirements for each ALB to develop and maintain their own Assurance Framework.

Sponsor Branch Checklist

22. In August 2008, Planning and Performance Management Directorate (PPMD) issued all DHSSPS arm's length body sponsor branches with a checklist of key points to help them verify that:

- in their capacity as sponsors of ALBs, branches are discharging their responsibilities for Departmental oversight and control; and
- ALBs themselves are meeting their basic corporate governance obligations.

23. The ALB checklist covers such matters as ALB business planning & risk management, governance within the ALB, the functioning of internal audit, and openness & accountability. Sponsor branches are required to complete the checklist at the end of each financial year. The checklist is integral to the wider Departmental system for providing assurance to the Permanent

Secretary, as Accounting Officer, that each ALB has in place – and is operating effectively – the procedures essential to good governance.

Commissioning Plan Direction

24. Section 8(3) of the Health and Social Care (Reform) Act 2009 requires the Health and Social Care Board (HSCB), in consultation with the Public Health Agency (PHA), to prepare and publish an annual Commissioning Plan. This plan must set out the health and social care services to be commissioned by the Board in that financial year and the costs to be incurred in that regard. In order to inform the focus of the Commissioning Plan, the Department issues an annual Commissioning Plan Direction to the HSCB and PHA which details the Minister's strategic priorities and specific standards and targets that should be delivered by the HSC. The Direction specifies that the Commissioning Plan shall provide details of how the services being commissioned align with and support, *inter alia*, extant statutory obligations; requirements under Personal and Public Involvement; the standards, policies and strategies set by the Department; and Departmental Guidance and Guidelines.

25. In addition, in accordance with section 8(2) (a) of the HSC Reform Act, the Department issues an Indicators of Performance Direction to the HSCB and PHA setting out a range of performance indicators intended to improve the performance of HSC Trusts.

26. The targets, standards and indicators included in the Directions reflect the Minister's priorities for Health and Social Care services, specifically to:

- a) improve and protect health and well-being and reduce inequalities, through a focus on prevention, health promotion, anticipation and earlier intervention;
- b) improve the quality of services and outcomes for patients, clients and carers through the provision of safe, resilient and sustainable services;
- c) improve the management of long-term conditions in the community, with a view to improving the quality of care provided and reducing the incidence of acute hospital admissions for patients with one or more long term conditions;

- d) improve the design, delivery and evaluation of health and social care services through the involvement of individuals, communities and the independent sector;
- e) improve productivity, by ensuring effective and efficient allocation and utilisation of all available resources in line with priorities; and
- f) ensure the most vulnerable in our society, including children and adults at risk of harm, are looked after effectively across all our services.

Mid-year Assurance Statement

27. The Department introduced, in October 2009, the requirement for each ALB to submit a Mid-Year Assurance Statement. The function of the Mid-Year Statement is to enable Accounting Officers of ALBs to attest to the continuing robustness of their organisation's system of internal governance. The basic aims of the statement are to obtain assurance from the ALBs that:

- the control systems and procedures that were described as being in place when the Governance Statement was signed remain in effective operation;
- evidence (board/committee minutes, live assurance frameworks, risk registers etc) is available to back up that assurance;
- the issues previously identified for improvement are being pursued (controls assurance action plans, follow-up of the accepted items stemming from e.g. the external auditor's 'priority 1 and 2' recommendations, internal audit recommendations, RQIA and other independent authority recommendations);
- satisfactory progress is being made towards objectives and targets set by the Department, including PfA;
- (if appropriate) specified internal control problems have arisen but are being dealt with; and
- the internal auditor's mid-year assurance report has been referred to in drawing up the statement.

NAO Audit Committee self-assessment checklist

28. In October 2009 the Department introduced the annual requirement for all ALBs to complete NAO Audit Committee self assessment checklist. The NAO checklist's prime purpose is to assist organisations in assessing their effectiveness by reference to five broad areas:

- the role of the audit committee;
- the membership, independence, objectivity and understanding of the audit committee;
- the mix of skills within or available to the committee;
- the scope of the committee's work; and
- the effectiveness of the audit committee's arrangements for engagement and communication.

29. Given that the effectiveness of the chair and the availability of appropriate secretariat support are critical to audit committee functioning, the checklist also poses 'Good Practice Questions' on these two roles.

Chief Internal Auditor's formal opinion of Statement on Internal Control (SIC)/Governance Statement

30. In a letter to ALBs on strengthening assurance arrangements the Department introduced the requirement from 2009-10 onwards, for ALB SICs to be supported by a formal opinion from the chief internal auditor as to the overall quality, robustness and comprehensiveness of each organization's overall system of internal control. The SIC was replaced by the Governance Statement for 2012/13.

Management Statements/Financial Memorandums (MS/FM)

31. In September 2010 the Department introduced/updated Management Statements for six Trusts, HSCB, PHA, BSO & PCC. The MS/FM sets out the strategic control framework within which an ALB is required to operate, including the conditions under which any government funds are provided to the public body. It lays down the responsibilities expected of each party,

including the Chair of the ALB's Board and the ALB's Chief Executive. The MS/FM is based on the template provided by DFP in their Managing Public money guidance. It includes information on

- aims, objectives and targets of the ALB;
- the respective roles and responsibilities of the Department and the ALB;
- the planning, budgeting and control arrangements;
- staff management;
- risk management arrangements; and
- how the ALB is to account for its performance.

32. Each of the Department's ALBs has a specific MS/FM agreed with the Department and the MS/FM must be periodically reviewed by the Department and the ALB.

Framework Document

33. The Health and Social Care (Reform) Act (NI) 2009, Section 5(1), required the Department of Health, Social Services & Public Safety ('the Department') to produce a 'Framework Document'. The document sets out, in relation to each health and social care body:

- a) the main priorities and objectives of the body in carrying out its functions and the process by which it is to determine further priorities and objectives;
- b) the matters for which the body is responsible;
- c) the manner in which the body is to discharge its functions and conduct its working relationship with the Department and with any other body specified in the document; and
- d) the arrangements for providing the Department with information to enable it to carry out its functions in relation to the monitoring and holding to account of HSC bodies.

34. The focus of the Framework Document is the Health and Social Care system in Northern Ireland and, although not covered by the Reform Act, the Northern

Ireland Practice and Education Council and the Northern Ireland Social Care Council are included in the document for completeness.

Escalation of Risk within and between Health and Social Care organisations

35. In November 2011, guidance was issued by the Department to all Chief Executives of HSC Organisations on the need:

- for robust processes within organisations to escalate concerns and risk adequately, including to Board Level as appropriate; and
- to consider the wider impact of any identified risks across the HSC and Department and the resultant duty to address these adequately.

Assurance and Accountability framework for sponsorship of ALBs

36. In 2012 the Department developed an assurance and accountability framework. The intention of the framework was to build on and strengthen the arrangements which already existed to ensure that the Department discharged its sponsorship role in a consistent and in each case proportionate manner with respect to all and each of its ALBs. The framework applies to the 16 Health and Social Care Bodies and to the Northern Ireland Fire and Rescue Service.

37. The ultimate objective of the Framework is to enable the Department and Minister to be assured and in turn provide assurance that each of the Department's ALBs is delivering on the Programme for Government, Ministerial and statutory responsibilities and Department policy and strategy. In so doing the Department is able to give assurance that public funds allocated by us to our ALBs are being used to deliver the intended objectives.

Mid and End- year accountability meetings

38. A building block of the framework has been the introduction of a uniform approach to the format and structure of the Accountability Officer (Permanent Secretary) sponsored twice yearly accountability meetings with Chief Executives and Chairs of each ALB.

39. Attendance by ALB Chairs at these meetings is now normal practice and the agendas for these meetings reflect the roles which Chairs and their Boards discharge. Each agenda item comes under one of four Domains – Governance, Resources (Finance, HR, Estate, Information Governance), Quality and Service performance based on Delivery/Improvement.

Updated Code of Conduct & Accountability issued to ALBs

40. In August 2012 the Department issued revised versions of the Code of Conduct and Code of Accountability for board members of HSC bodies. The guidance was updated to reflect the considerable changes made to the HSC under the RPA reforms, as well as relevant best practice developments in this field.

41. The Codes of Conduct & Accountability set out the principles by which the ALB board must operate including the role of the Chairman and their relationship with the Chief Executive and the role of Non-Executive board members. These document the key functions for which DHSSPS holds boards accountable. They also list specific instructions for boards as they fulfil these functions and make a number of other requirements for boards. The Codes of Conduct & Accountability state that on appointment all board members must subscribe to the Codes of Conduct and that all staff must subscribe to the principles of the Codes of Conduct.

Business Planning

42. New business planning arrangements introduced with overall objective of moving towards all ALBs having business plans approved and in place by 1st April of year to which they refer.

43. The main emphasis is on ensuring that the content of each ALB's business plan fully reflects Ministerial/Department priorities. Priorities are developed around organisational performance (Corporate, Resources, Quality).

44. In addition a commissioning plan direction and indicators of performance are issued to the HSCB by the Department. The HSCB commissions from Trusts

services to deliver on Departmental targets and requirements. As a result, the content of the CP Direction taken in conjunction with indicators specified within the IoP Direction also set a significant part of the context in which HSC Trusts performance in delivering services will be assessed.

ALB Board self assessment tool developed by Department

45. In July 2012 the Department introduced the requirement for all ALB Boards to complete annually a Board self assessment tool. The self assessment tool enables board members to identify strengths and weaknesses and implement a development programme to address any issues or concerns. The tool's prime purpose is to assist each ALB Board in assessing their effectiveness under four key areas:

- board composition & commitment;
- board evaluation, development & learning;
- board insight and foresight; and
- board engagement and involvement

Governance Statement

46. HSC (F) 62/2012 Introduction of Governance Statement for the issue of 2012/13 Accounting period formally notified ALBs that the SIC would be replaced with the Governance Statement.

47. The Governance Statement is the means by which the Accounting Officer provides a comprehensive explanation on the ALBs' approach to governance, risk management, internal control and how they operate in practice. The Statement also provides an account of the ALB's Board and Committees, including reference to the board's performance and effectiveness. In addition, it represents a medium for the Accounting Officer to highlight significant control issues which have been identified during the reporting period and those previously reported control issues which are continuing within the ALB. The Governance Statement forms an integral component of the Annual Report and Accounts.

48. In January 2013 the Department developed guidance on the new ALB Governance Statement (replaced SIC from 2012/13). All Arms' Length Bodies are required to produce an annual Governance Statement signed off by their Accounting Officer.

Public-facing accountability

49. The Minister publicly announced in November 2012 his intention to make changes to the existing arrangements for assurance and accountability for DHSSPS sponsored Arms Length Bodies (ALB). New arrangements included introducing public facing accountability meetings led by the Minister. The first meeting was held in June 2013. These meetings provide an opportunity for ALBs to be held to account by the Minister around issues of public interest and serve to raise public awareness of the important work of the ALB

Future Developments

50. The Department is continuing to take steps to strengthen the oversight role of ALB Boards within ALBs and to strengthen the Department's oversight of each of its ALBs. It is envisaged that over the next year guidance will be developed around escalation of ALB issues and application of special measures.

51. In addition the Minister has also indicated that he wishes to introduce the following arrangements:

- planned meetings by the Minister with around 4 ALB Chairs each year to discuss the performance of their ALB;
- the Minister meeting with small groups of service users; and
- the Minister engaging in a number of planned visits to see services being delivered and to hear the views of staff on the ground.

Documents to be provided (Hard Copy)

1. First HPSS Management Plan issued June 1990
2. METL 2/93 Accountability Framework for Trusts
3. HPSS (NI) Order 1994
4. HSS (F) 17/94 A guide to improving internal control in the NHS
5. HSS 8/94 Codes of Conduct and Accountability
6. HSS(F) 24/95 Corporate Governance – Internal Audit Standards Booklet
7. HSS (F) 22/96 Performance Assessment & Monitoring System
8. HSS (F) 19/96 Management Letters and Internal Control Reports 1994/95
9. HSS (F) 23/96 Management Letters and Internal Control Reports
10. HSSE(OCE) 2/96 Code of Practise on Openness in the HPSS – Guidance on Implementation
11. HSS(F) 18/97 Management Letters and Internal Control Reports 1995/96
12. HSS(F) 19/97 Management Letters and Internal Control Reports 1995/96
13. HSS(F) 20/97 Management letters and Internal Control Reports 1995/96
14. HSS(F) 37/97 Withdrawal of Accounting Officer Status – Draft Treasury Guidance “Handbook on Regularity and Propriety”
15. HSS(F) 37/97 Handbook on Regularity and Propriety
16. HSS(F) 40/97 Handbook on Regularity and Propriety
17. HSS(F) 13/98 Corporate Governance – Internal Control Statements
18. HSS(F) 15/98 Corporate Governance: Statement on the System of Internal Financial Control
19. HSS (THR) 1/98 Corporate Governance
20. HSS(F) 26/98 Management Letters and Internal Control Reports 1996/97
21. HSS(F) 29/98 Management Letters and Internal Control Reports 1996/97
22. HSS(F) 30/98 Management Letters and Internal Control Reports 1996/97
23. HSS(F) 13/98 Supplement 1 Control Assurance Statements – Internal Financial Control – 1998/99
24. HSS(F) 13/98 Supplement 2 Control assurance Statements : External Audit Review

25. HSS(F) 13/98 Supplement 2 Addendum Control Assurance Statements :
External Audit Review
26. HSS(F) 13/98 Supplement 3 Controls Assurance Statement
27. HSS(F) 19/99 Management Letters and Internal Control Reports 1997/98
28. HSS (F) 15/98 Corporate Governance: Statement on the System of Internal
Financial Control – Supplement 1
29. HSS(F) 20/99 Management Letters and Internal Control Reports 1997/98
30. HSS(F) 22/99 Management Letters and Internal Control Reports 1997/98
31. HSS(F) 45/99 Management Letters and Internal Control Reports 1998/99
32. HSS(F) 46/99 Management Letters and Internal Control Reports 1998/99
33. HSS(F) 3/2000 Management Letters and Internal Control Reports 1998/99
34. HSS(F) 35/00 Management Letters and Internal Control Reports 1999/2000
35. HSS(F) 36/00 Management Letters and Internal Control Reports 1999/2000
36. HSS(F) 37/00 Management Letters and Internal Control Reports 1999/2000
37. HSS (PPM) 2/01 Priorities for Action 2001/2002
38. DAO (DFP) 5/01 Corporate Governance: Statement on Internal Control
39. HSS (FAU) 1/02 Management Letters and Internal Control Reports 2001/02
40. HSS (PPM) 2/02 Priorities for Action 2002/2003
41. HSS (PPM) 3/02 Corporate Governance – Statement on Internal Control
42. HSS (F) 05/2002 Health and Wellbeing Investment Plans and Trust Delivery
Plans
43. HSS (PPM) 6/02AZ/NZS 4360:1999 Risk Management
44. HSS (PPM) 7/02 Priorities for Action- Monitoring and Accountability
45. HSS (PPM) 8/02 Risk Management HPSS
46. HSS (PPM) 11/02 Priorities for Action- Monitoring and Accountability
47. HSS (FAU) 23/02 Management Letters and Internal Control Reports 2001/02
48. HSS (PPM) 13/02 Governance HPSS Risk Management
49. HSS (PPM) 2/03 Priorities for Action 2003/2004
50. HSS (PPM) 5/03 Governance in the HPSS – Risk Management and Controls
Assurance
51. DAO (DFP) 25/03 Statement of Internal Control
52. HSS (PPM) 9/03 Priorities for Action - Monitoring and Accountability
53. HSS (PPM) 10/03 Priorities for Action - Monitoring and Accountability-
December Quarter.

54. HSS (F) 02/2004 Statement of Internal Control
55. HSS (PPM) 01/04 PfA Monitoring and Accountability – End of year reports
56. HSS (PPM) 02/04 PfA 2004/2005
57. HSS (PPM) 04/04 Governance in the HPSS: Reporting on Compliance with Controls Assurance Standards for 2003/04
58. HSS (PPM) 05/04 Governance in the HPSS : Reporting on Compliance with Controls Assurance Standards for 2003/04
59. HSS (PPM) 08/04 Controls Assurance Standards – Update
60. HSS (PPM) 01/05 Governance in the HPSS : Reporting on Compliance with Controls Assurance Standards for 2003/04
61. HSS (PPM) 04/05 AS/NZS 4360:2004 Risk Management
62. Assurance Framework Issued
63. HSS (PPM) 4/2006 – Governance in the HPSS: Reporting on compliance with CAS 2005/06
64. HSS (PPM) 6/2006 – Priorities for Action 2006/08
65. HSS (F) 16/07 Reporting on Corporate Governance in Central Government Departments
66. Priorities for Action 2007/2008
67. Priorities for Action 2008/2009
68. Sponsor Branch checklist – issued
69. AMMC1770 Assurance to the Departmental AO from ALBs
70. Priorities for Action 2009/2010
71. Assurance Framework - revised
72. MMCB84 Mid-year Assurance Statement
73. NAO Audit Committee Self-Assessment Checklist- issued to ALBs
74. Priorities for Action 2010/2011
75. Managements Statements/Financial memorandums drafts issued to ALBs
76. Framework Document – Finalised
77. AMCC3133 Escalation of Risk within and between Health and Social Care organisations issued to ALBs
78. Introduction of a uniform approach to the format and structure of the AO (Permanent Secretary) sponsored twice yearly Accountability Meetings
79. Updated Codes of Conduct & Accountability issued to ALBs
80. AMCC 3991 New Business Planning arrangements introduced

81. ALB Board Governance Self-Assessment Tool issued to ALBs

82. DAO (DFP) 10/12 Governance Statement replaced Statement on Internal Control