Analysis of Responses: ICAT[1] 2016

1 Do internal controls support the department's objectives?

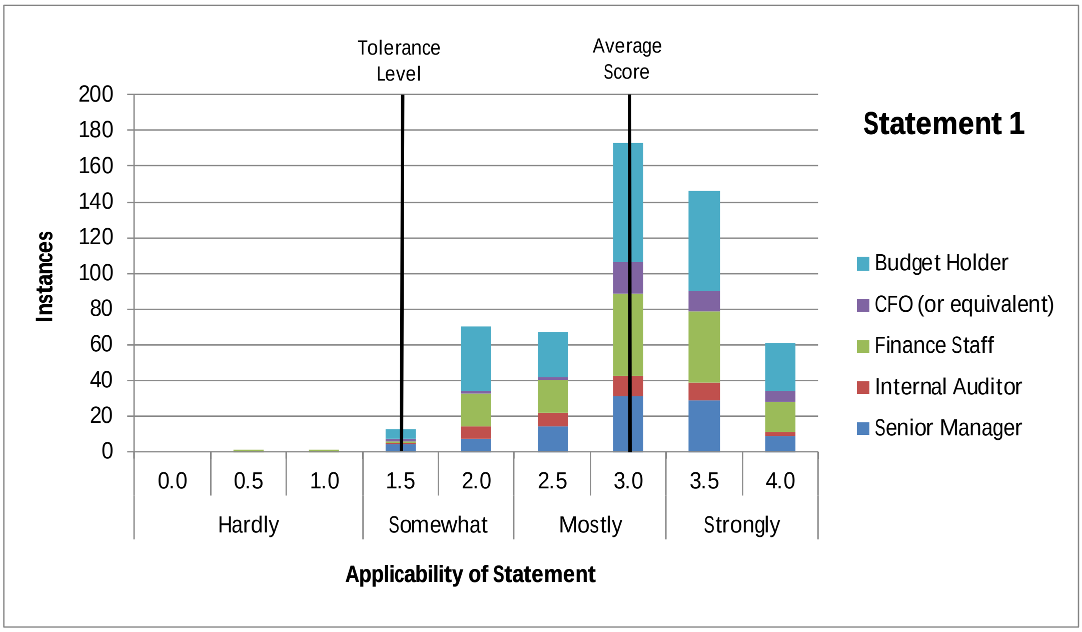
Internal control should be used to support departments in achieving their objectives by managing its risks, while complying with rules, regulations, and organisational policies.

Sustainable success depends on how well a department can integrate risk management and internal control into a wider governance system as an integral part of its overall activities and decision-making processes. A strong, integrated governance system is an integral part of managing a disciplined and controlled department. Effective integration of governance, risk management, and internal control system:

- supports management in moving an organisation forward in a cohesive, integrated, and aligned manner to improve performance, while operating effectively, efficiently, ethically, and legally within established limits for risk-taking, and
- integrates and aligns activities and processes related to objective setting, planning, policies and procedures, culture, competence, implementation, performance measurement, monitoring, continuous improvement, and reporting.

Conversely, an excessive and exclusive focus on financial internal controls can distract management from ensuring that its operations or strategy are functioning as intended.

The survey reports that internal controls "mostly" support departmental objectives, with an average score of 3.0, well above the Treasury minimum tolerance level.



As reflected in the score, a number of respondents were able to comment positively on their risk management frameworks, and the linkages to the department's strategy.

> *Very strong enterprise risk management framework. Risk Management is led through the executive and very good governance exists at a number of levels*

While a number commented positively on recent improvements or the trajectory or improvement.

[1] Internal Control Assessment Tool

Governance controls and disciplines within the Ministry have matured over the past year and ensure the focus of resource allocation is towards strategic priorities (Justice)

Respondents pointed to strategic development processes and 4-year planning to show how resources are allocated strategically to deliver the organisation's aims, objectives and priorities, although there were some criticisms, particularly about resource allocation:

The allocation of resources as reflected in the business plan does not provide detail for out-years with enough detail to show how some strategy is going to be driven, in part because some of the strategy is reliant on resources being provided from outside of the organisation

Getting better but still a long way to go. Planning is focussed on aims, priorities etc, but it's very difficult to get a good view of resource allocation

The internal business planning process does consider resources against priorities (ministerial, sector, etc), however the ability to keep that discussion live throughout the year and reprioritise as new demands arise is something the department is still working on.

Not visible or done well at a total organisation level. We lack a detailed workforce plan that would provide a platform for this.

Respondents generally considered there were up-to-date risk registers with associated management strategies and policies, and while some were able to point to risk appetite information…

Risks, appetite, mitigation and an assessment of maturity are reviewed quarterly by executive leadership team.

The Risk Management Policy has now been in place for 10 months and this contains principles and tolerance levels for risk leaders.

The risk appetite table is available for all staff to access. We have up to date risk and issues registers and review these regularly

… a greater number felt this as an area for development or not articulated.

… has a very wide span of responsibility, is the object of differing but high expectations from stakeholders, and is working across multiple fronts. The speed and span of some activities generates, at times, areas of risk. Senior management is often aware of these risks, but, including due to resourcing limitations, is not particularly proactive in managing these risks. There has also been a significant increase in the level of operational policy and service delivery being undertaken by the Ministry. The Executive Team is now responding to this with a proposal for strengthening capability and capacity through additional specialist staff. This should reduce some of the risks. But a greater level of active management and the introduction of better information systems to track and monitor risk areas are still required.

Yes, but more work needs to go into bringing these to life for people throughout our organization.

The Ministry has not articulated and communicated its risk appetite

Unsure whether we have done much work around risk appetite

There is a strategy but our strategic direction is putting this to the test and we will need to update how we use this strategy and policy to increase where we take risk and help us understand the trade off on taking that risk.

Finally, there were some doubts expressed about the use made of risk information

Registers abound but using them to manage the business is inconsistent

There is no responsibility and review for how well these plans have worked in the past. There is reasonable planning for risks, but little contingency planning (especially around IT risks).

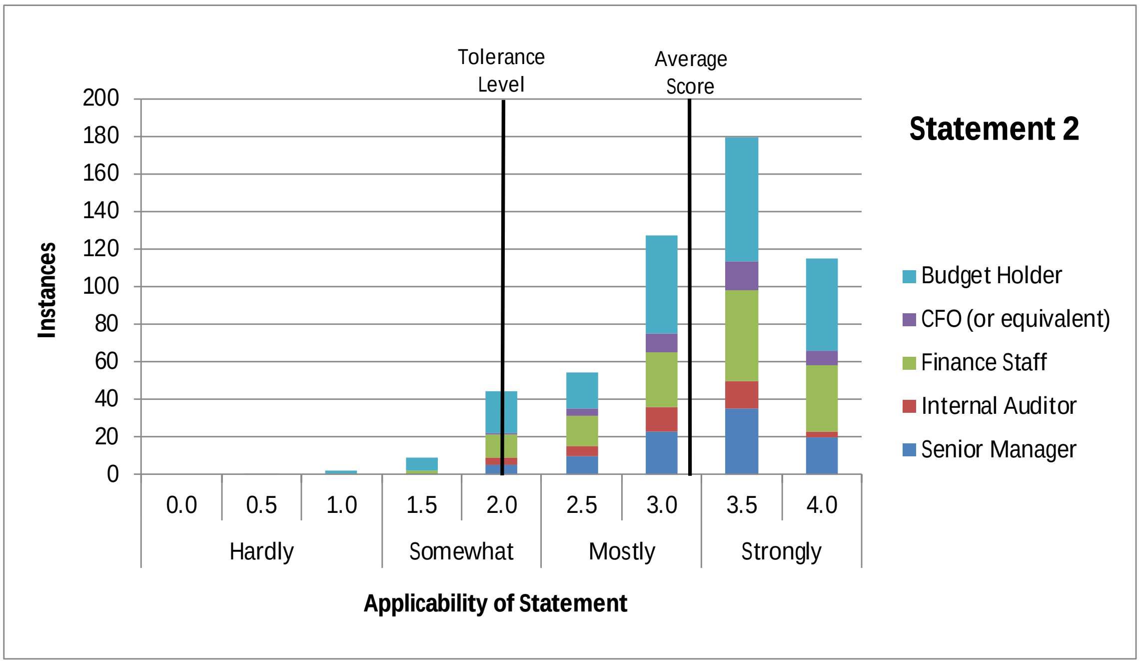
2 Do internal controls reflect roles and responsibilities?

Departments should determine the various roles and responsibilities with respect to internal control, including the management at all levels, employees, and internal and external assurance providers, as well as coordinating participants. Responsibilities for internal control are usually distributed among numerous groups:

- Senior Management assuming overall responsibility for the department's internal control strategy, policies, and system, and act accordingly. This group should define the risk management strategy, approve the criteria for internal control, and ensure that management has effectively undertaken its internal control responsibilities (ie, the oversight function).
- Finance staff, design, implement, maintain, monitor, evaluate, and report on the organisation's internal control system in accordance with risk strategy and policies on internal control as approved by the governing body.
- Budget holders are usually held accountable for proper understanding and execution of risk management and internal control within their span of authority.
- Internal auditors play an important role in monitoring and evaluating the effectiveness of the internal control system and conveying—independent of management—reassurance to the governing body. However, they should not assume responsibility for managing specific risks or for the effectiveness of controls.

In some departments, separate risk management functions exist. This function should enable broad risk management and internal control awareness across the organisation, rather than be an enforcer of compliance. Risk management staff can strengthen the risk management and control competence of governing bodies, management, and employees, but should not take over risk management and internal control responsibilities from line managers.

The survey reports that internal controls internal controls “mostly” reflect roles and responsibilities, with an average score of 3.2, above the Treasury minimum tolerance level. See chart below.



Departments could identify structured arrangements in place to obtain the assurance needed to enable the Chief Executive to assert confidence in the Financial Statements in relation to the internal controls of the organisation

> *CFO Dashboard and letters of representation provide the assurance.*
>
> *All budget holders are required to sign letters of representation*
>
> *Internal control framework in place, periodic reporting and assurance activities, cascading accountability*

Positive and improving comments were made about the role of finance staff.

> *We have strong relationships with Finance and in some specialist areas a Heads of Agreement with Finance which documents expectations and responsibilities*
>
> *There is much liaison between the finance team and budget holders*
>
> *Since the finance restructure this is now clearly articulated however some roles are still being bedded down*
>
> *Well defined business partner engagement model exists with clearly defined roles and accountabilities*
>
> *Embedded management accounting team roles are clearly defined and utilised to identify other finance resources required*

Some departments however identified a disconnect between responsibilities and resourcing …

> *Yes there are responsible individuals identified; there are not properly resourced action plans for all areas.*
>
> *While the risk registers exist, and accountabilities are clear, I'm not so sure about the "properly resourced" part of the equation*
>
> *There are clear responsibilities for managing risks and planned mitigation actions. However, not all planned actions that are identified may be fully resourced. There may be a prioritisation process to ensure that resources are channelled to key/priority risk areas*
>
> *The action plans are not always properly resourced partly due to resource constraints and multiple priorities*
>
> *Not all what I would consider important risks have properly resourced plans*
>
> *Often person accountable has limited influence to make change*
>
> *One Management group I am on has this in effect and it is done well. This could be improved across all management groups*

And some departments expressed noted risks associated with restructures.

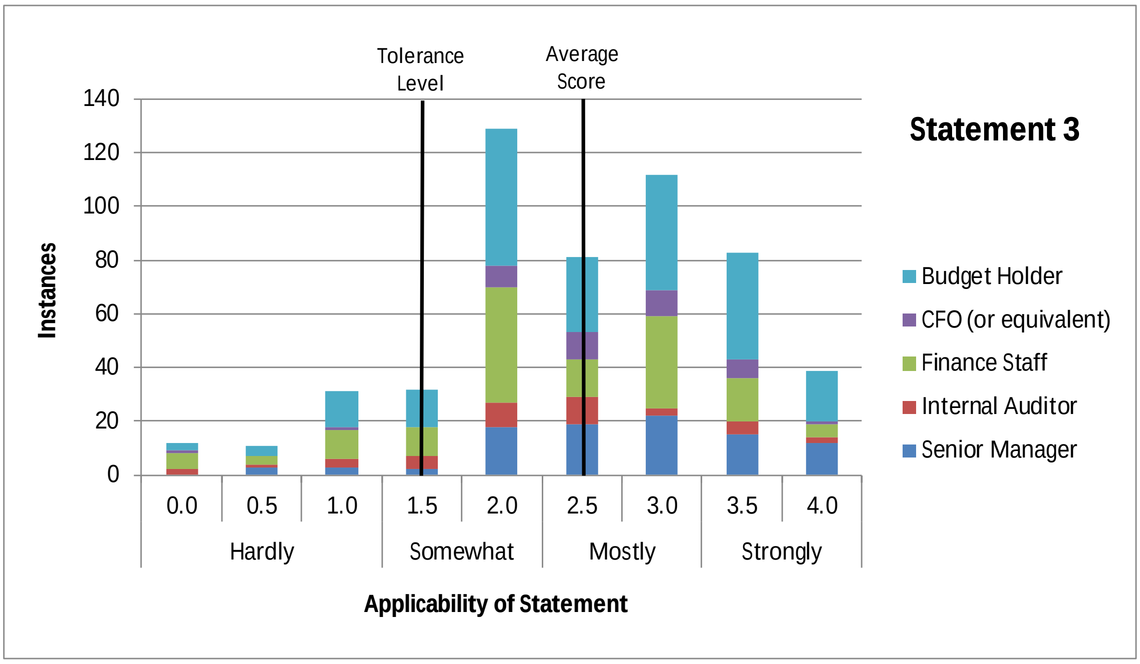
> *Succession planning and preparation is a point of risk in current arrangements*
>
> *There have been a number of finance team moves this year, and this change has impacted on clarity of who is responsible for what.*

3 The achievement of internal control objectives is linked to individuals' performance objectives

Departments should link achievement of the organisation's internal control objectives to individual performance objectives. Each person within the organisation should be held accountable for the achievement of assigned internal control objectives.

It is important that the department ensures that those who are responsible for each risk are maintaining those risks within established limits for risk taking, as they may be inclined to choose their own risk limits over those of the department. Because achieving the department's objectives and maintaining effective controls are linked, this should be recognised in the department's process of performance assessment.

The survey reports that achievement of internal control objectives is "mostly" linked to individuals' performance objectives, with an average score of 2.5, above the Treasury minimum tolerance level. See chart below.



In contrast to previous years' responses where it was felt that financial management was lacking in the performance management process, respondents this year reported a more modulated approach.

Performance appraisals are written to support individuals and inclusion of these competencies is also a matter for individual consideration. Where they are required or beneficial, they are included.

Depends on the role of the individual

The format for the Performance Development Plan refers to using the role description for setting performance expectations, but financial management competencies need not be selected for assessment.

Individual Work & Development Plans set a template for individual staff objectives. Finance is not specifically identified, but where relevant should be included by staff and their managers. The performance management system is currently under review

Weighting of this competency varies greatly - some managers have large project budgets, some are effectively overseeing people costs

Only if they are entered into the Personnel Development Report or Talent Management as a measured objective

As in previous surveys however, there was a significant amount of dissatisfaction expressed about the lack of consequences from poor financial management

Current culture allows Managers to maintain poor financial management behaviours because there are few or no consequences. This is a cultural issue that needs demonstrated leadership and consistency in practice and messaging to change

The appraisal includes financial management competencies. But as one who exercises sound financial management, I see no accountability, sanction or incentive applied to those who do not do well in this area

Appraisals include accountability about decisions made. Not sure if consequences are meaningful in all cases

As someone in Finance my financial management should help determine my pay grade. It is completely unrelated. Pay is set by external political and budget requirements

There have been instances where project managers have taken decisions without considering the implications of their decisions with no obvious consequences

There do not appear to be any consequences for sub optimal financial outcomes

An area of weakness which is often 'delegated' to operational support roles. There are no consequences.

There are no consequences. The Ministry looks forward not backward, even when they should. Lip service is paid to value for money, but with no consequences

Others however were more sanguine or that much effort in this area was not well spent

It is part of the role description but not generally dwelt on in evaluation/appraisal. Possibly because it is under control.

Statements are in performance agreement, is not an active part of assessment.

Value for money is still a developing practice, never mind the fact that the concept has been around for some time. Transforming it from theoretical to practical is a challenge facing most departments

The consequences are not framed as bluntly as this statement, but they are real, nonetheless

There is still room for improvement in this area, however more and more cost centre managers are being held to account for the quality of their budgeting, forecast and actual expenditure decision making

I find the Finance One tool a clumsy tool for managing the finances for which I am responsible. This can mean I devote hours per month to trying to straighten out what is happening in a relatively small budget, over which I have relatively little discretion (most of my budget is personnel and related costs, over which I have no control) … Yet because of the relatively small amounts, one miscoded account can have seemingly dramatic effects in terms of percentage under- or overspend. All of which is to say, if there were to be meaningful (performance) consequences for me of percentage movements over/under my budget, I would spend even more time wrestling with Finance One and there are more valuable things that I could be doing

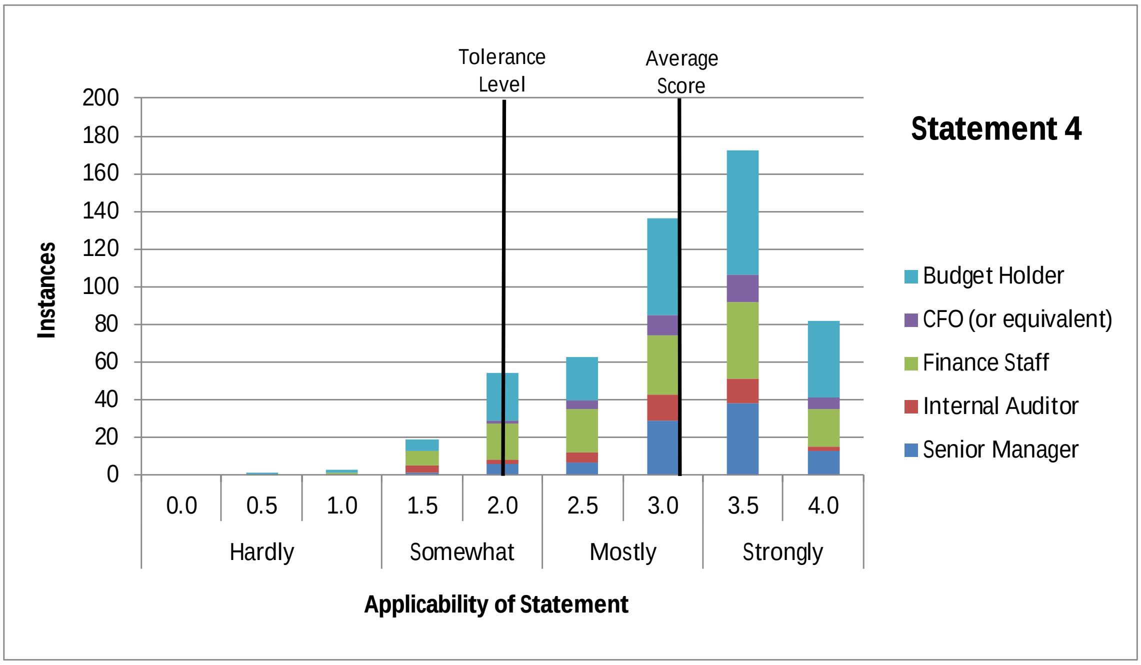
4 There is sufficient competency in fulfilling internal control responsibilities

Department staff should be sufficiently competent to fulfil the internal control responsibilities associated with their roles.

Competence in this respect means:

- having sufficient understanding of how changes in the department's objectives, external and internal environment, strategy, activities, processes, and systems affect its exposure to risk
- knowing how risks can be treated with appropriate controls, in line with the department's risk management strategy and policies on internal control
- knowing the principles of the segregation of duties to ensure that incompatible duties are properly segregated, so that no individual has total control over a transaction
- being able to implement and apply controls, monitor their effectiveness, and deal with any insufficiently covered risks, as well as with possible control weaknesses or failures
- having sufficient capabilities available to evaluate and improve individual controls, and
- being able to execute or review the evaluation and improvement of the organisation's internal control system.

The survey reports that there is "mostly" sufficient competency in fulfilling internal control responsibilities support departmental objectives, with an average score of 3.1, above the Treasury minimum tolerance level. See chart below.



While some respondents could identify financial management competency frameworks

> *This is a financial capability competency framework that is actively used across Finance*
>
> *Financial accountabilities are documented in individual position descriptions*

Others noted that this was not in place.

> *No but this is an area that has been identified and activity is underway to progressively formalise.*
>
> *I am not aware of a financial competency framework*
>
> *Expected but may not be explicit.*

Job descriptions and training were identified as tools to ensure adequate financial capability

> *JDs are specific that "managers are required to plan develop and manage the functions within operational budgets", but financial competencies are implied in our competency framework rather than explicit.*
>
> *New budget managers are required to have some training before accepting delegations for their budget. Unless driven by the individual or work area, refresher training is not mandatory or planned. Staff to whom responsibility may be sub-delegated (eg, EAs or Admin staff) do not require the same pre-requisite training. The training is also inconsistent - some is simply on how to use the finance system, not necessarily around financial literacy or competencies*
>
> *Job Expectations are clear in the area of financial/budget accountability*
>
> *Manager capability programme is developing an approach that will address this*
>
> *Financial management competencies included as part of Senior Finance Officer position description*

Positive comments about senior finance positions competence and experience were made. More so than in previous years.

> *I have always felt that the senior finance officials with whom I've had contact have been competent and experienced.*
>
> *Competent and experienced finance staff exist*
>
> *Current incumbent has considerable experience, I have always found FIN managers to be excellent.*
>
> *Strong subject matter experts, willing to guide, support and assist at all times with all questions, concerns and matters financial.*
>
> *Some very skilled and experienced finance staff, and a commitment to build ongoing capability to meet changing business needs is evident*
>
> *Increasingly so. Finance team has changed significantly in recent years to include not only competent and experienced staff but also staff with the required people skills.*
>
> *We have some excellent staff in our finance team*

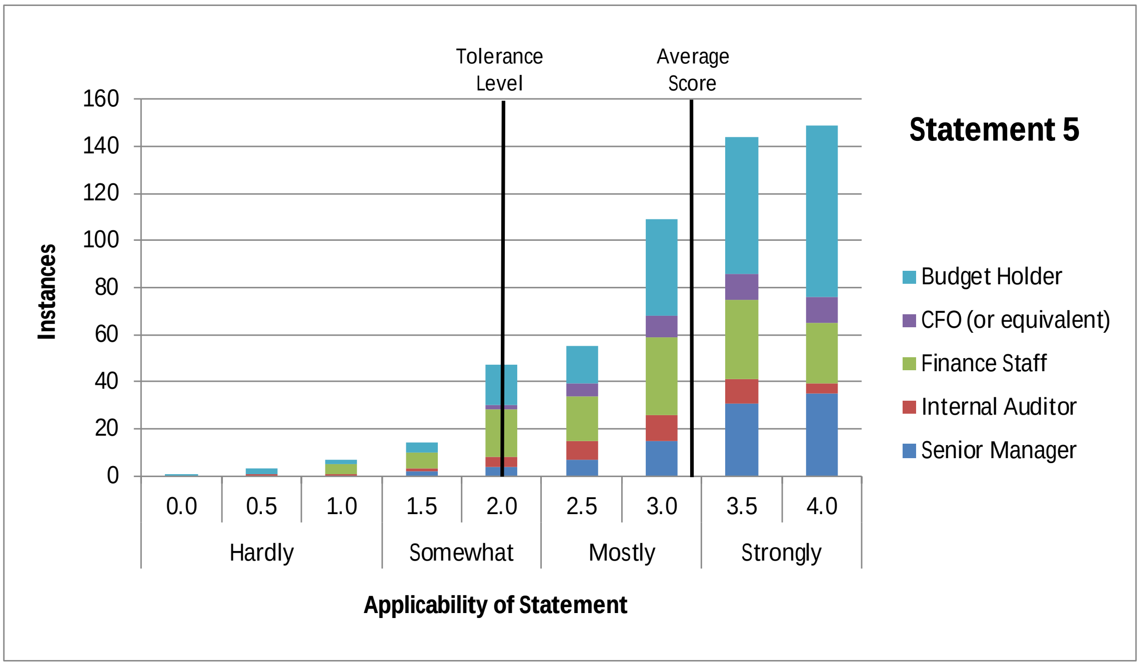
5 The "tone at the top" motivates staff to adhere to internal control policies

The chief executive, the senior management group and management generally should foster an organisational culture that motivates members of the department to act in line with risk management strategy and policies on internal control set to achieve the department's objectives. The tone and action at the top are critical in this respect.

The "tone at the top," the culture, and the ethical framework of the department are essential to an effective internal control system. The chief executive and the senior management group alike need to lead by example with respect to good governance, risk management, and internal control. For example, if senior management appears unconcerned with risk management and internal control, then employees down the line will be more inclined to feel that appropriate management of risk through effective controls is not a priority.

While a code of conduct can support and enable the desired types of employee behaviour, the principles in such codes need to be continuously reinforced principles in word and deed, with training programs, model behaviour, and by taking actions in response to violations.

The survey reports that the "tone at the top" "mostly" motivates staff to adhere to internal control policies support departmental objectives, with an average score of 3.2, above the Treasury minimum tolerance level. See chart below.



Some senior management teams came in for high praise for their leadership in setting the tone from the top

Maintain a high standard is a constant message from the top

Senior Management lead by example and display exceedingly high level of integrity

Deviations from clearly defined acceptable conduct is, in my experience, addressed quickly and effectively.

The DG sets high expectations and standards for his leadership team

Good role modelling and high importance given to strong financial management

There is clear evidence that Financial Management Maturity of the organisation has improved over the last 2 years

However, the responses from some departments, indicate that work is still required for some

There are some who take this very seriously and others whose focus is more on getting the job done, so have to be encouraged to follow the contracting and procurement rules

Some individuals at the senior management level do not adhere to policies and procedures

The hierarchical approach has existed for a long time - this has cultivated a "VIP approach" where short cuts are expected by some senior staff. This has been reducing but still exists

The perception is that money matters, but more so when there isn't enough and we are over budget. Our CFO has lead very different conversations and asked some tough questions to start changing this thinking. Progress is being made but we are not there yet.

There are inconsistent practices and standards role modelled or endorsed from the senior mgmt. team

Senior management are sending the message that finance matters

In our organisation, finance always matters. The aim is strike the fine balance between innovation and fiscal responsibility

Sometimes. There is still a way to go to have decisions made based on the whole picture - that includes finance - not making decisions and worrying about the finance part later. Our CFO has done a lot of work on this as continues to do so.

This has received more attention in recent years. I think this is illustrated by the time that is being spent on initiatives like the cost recovery review

We've had to take some very hard budget decisions so this is front of mind

Some respondents felt that senior managers should be able to demonstrate a deeper understanding of financial management rules

I'm always struck by the need for even Tier 2 managers to sometimes need to be reminded about the basics (eg, thresholds for different types of sourcing strategies when procuring contract services)

This varies across the organisation and will often vary dependant on previous experience

Senior managers and line managers do try to apply the rules and mostly they succeed in this. There are possibly some minor areas where interpretation is not consistent eg, rules around sensitive expenditure

Some struggle with the appropriation concepts

6 Internal controls respond to risks

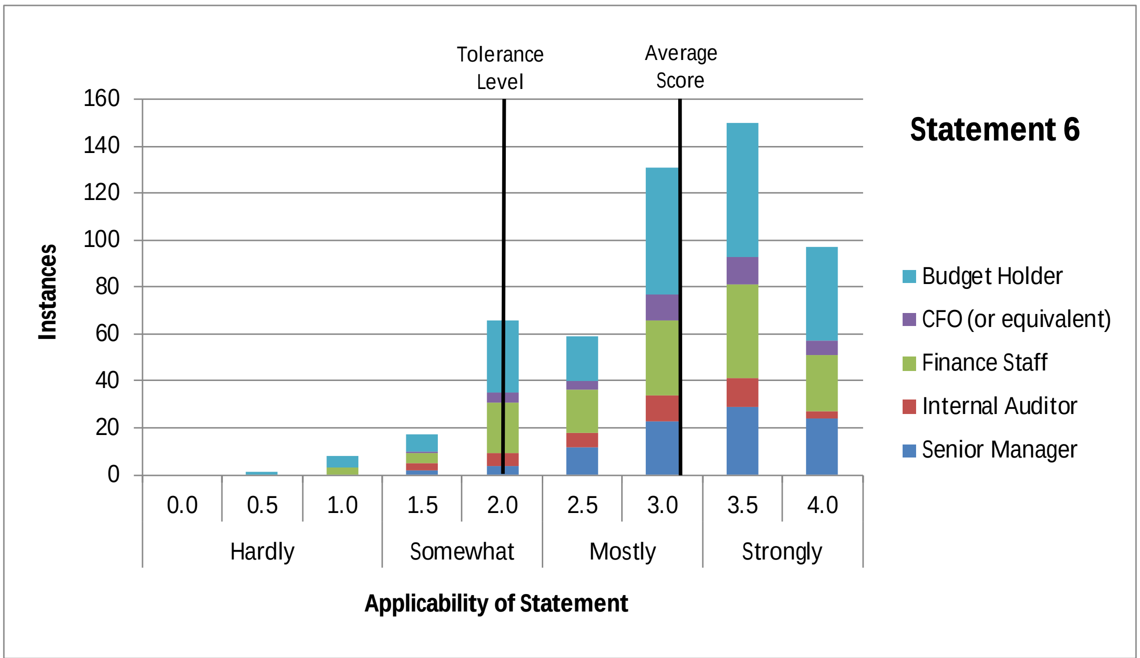
Controls should always be designed, implemented, and applied as a response to specific risks and their causes and consequences.

Controls are a means to an end—the effective management of risks, enabling the department to achieve its objectives. Before designing, implementing, applying, or assessing a control, the first question should be what risk or combination of risks the control is supposed to modify.

Departments should mandate that all strategic and operational decision making is supported by risk management and the subsequent implementation of appropriate controls. All important deviations from the intended outcome need to be assessed.

Departments should be aware that various risks can create an aggregated effect of uncertainty on the achievement of their objectives. Therefore, risks should be assessed and controls designed taking common causes and synergies into account, including escalation and domino consequences.

The survey reports that internal controls "mostly" respond to risks, with an average score of 3.1, above the Treasury minimum tolerance level. See chart below.



Most respondents described a regular review and update process for internal control procedures and update them where necessary?

> *Done annually and followed up regularly throughout the year*
>
> *We undertook a survey of controls and compliance in 2015 and will repeat it this year*
>
> *This happens in Finance on annual basis*
>
> *Done annually and followed up regularly throughout the year*
>
> *Completed a review of internal control environment in 2015, updates / refinements being worked through*

All procedures are reviewed on a cyclical basis

All policies are subject to regular reviews - either annual or bi-annual

And there was a fair amount of comfort that procedures, if not sophisticated, were fit for purpose in preventing, detecting and investigating misconduct, fraud and corruption?

Conventional measures in place (segregation of duties, a range of performance and exception reporting)

We certainly have the capacity to address this externally, but other than a well rounded knowledgeable HR department to support any such investigation, I assume that we would outreach to another area of government to support and ensure a full and transparent investigation occurred (

General procedures to prevent fraud, misconduct and/or corruption are specified, there are no formal procedures to investigate these.

Arrangements are in place to escalate risks to the senior management team if the scale would have a significant impact

There is an escalation process in place which generally works well.

Although these arrangements are appropriately management judgement rather than prescriptive rule based

There is a process for risks to be collated and escalated through the levels if necessary. In addition our branch senior leadership team discusses risks on a monthly basis

Not necessarily a formal/structured process. But an ability to escalate and an assurance that the risk will be taken seriously and considered accordingly

Significant risks acted on very proactively and escalated where appropriate

In that we are expected to escalate issues to our managers, who would escalate them further if required

Open channel is available to senior management and escalation / communication of a concern is encouraged

However, some respondents argued that there were too many controls not well targeted.

We seem to have a lot of internal controls, which I think are probably the result of accumulated responses to various risks

In many directorates, Directors are required to approve domestic travel of all of their staff instead of allowing and empowering level 5 or level 4 managers (managers know what their staff are doing on a daily basis, not directors. This is inefficient and disempowering

Internal Controls are more likely to have items added rather than removed, even when an IC is now obsolete.

Technology evolves whereas internal control plays catch up. Some evolution means that an old risk may resurface or a new risk may be generated without either being identified at the time

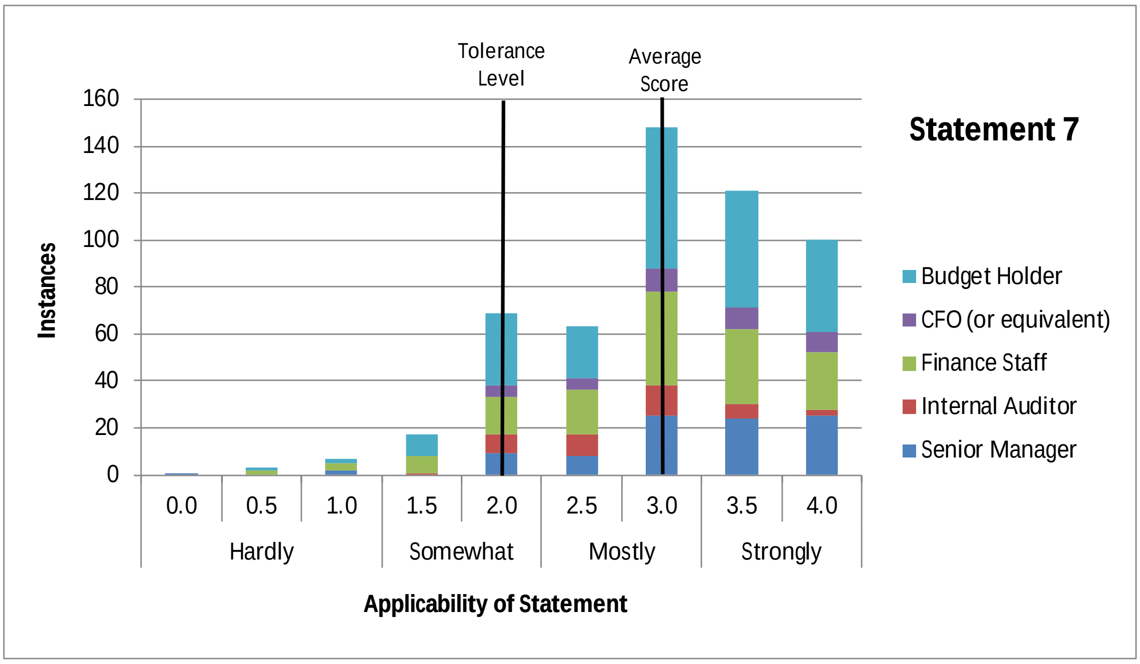
The addition of responsibilities has added an extra dimension of risk that we have not yet addressed.

7 Regular communication regarding the internal control system takes place

Internal controls can only work effectively when they, together with the risks they are supposed to modify, are clearly understood by those involved. Therefore, controls should be documented and communicated.

This is only the beginning; risk management and internal control should also be embedded into the way people work. Therefore, management should ensure, through active communication and discussion, that what is written in a policy document is understood widely across the organisation and applied in practice by employees.

The survey reports that regular communication regarding the internal control system "mostly" takes place, with an average score of 3,0, above the Treasury minimum tolerance level. See chart below.



A fair amount of confidence was expressed in current communication procedures.

Good communication in place regarding internal controls

Very good processes and procedures in place

We have regular communications about financial matters. I don't think we have regular communication regarding the controls per se - although I'm not sure it would be warranted. There is a lot of information on the intranet.

Very regular communication does occur, but this is around state of accounts, checks, balances and issues, not necessarily around processes and control systems.

Communication on expenditure controls, fraud, corruption etc. is increasing and training is now available on the Ministry's intranet. A raft of corporate Polices have been revamped and re communicated over the past 12 months.

Regular targeted updates are sent to the relevant staff as well updates to the intranet information

Thorough training is provided by finance at induction

Everyone with budgetary responsibility is regularly communicated with regard to their area of responsibility and the state of their budget. Managers of managers are provided visibility of all budget activities of those within their teams as well as their own budget accountability

Invoices and purchase orders are often challenged to ensure that they are adding value to what we are trying to achieve. Individual accountability is high.

The processes we follow combined with the expectations made clear to us make this easy to do.

Regular feedback and conversations occur with finance around progression, risks, and approaches and spend.

Compliance maturity increasing with current initiatives.

Finance staff extremely vigilant around appropriate financial conduct.

Each manager has the opportunity to monitor (controls) through current procedures. There are audit processes that ensure we are compliant with these.

There was a recent survey undertaken which showed a high level of understanding

Policies are easily accessible on the intranet.

Where reservations were expressed, they were around levels of casualness or passivity

I think there can be a bit of casualness at time, but generally quite a bit of work has gone into educating our staff

Not certain of the process but know where to go for guidance

There is not regular business-wide communication on internal controls

Some improvement may be desirable from non-finance staff in understanding their role and impact.

Sometimes this seems a little passive, and there could certainly be more done to monitor and reinforce such compliance.

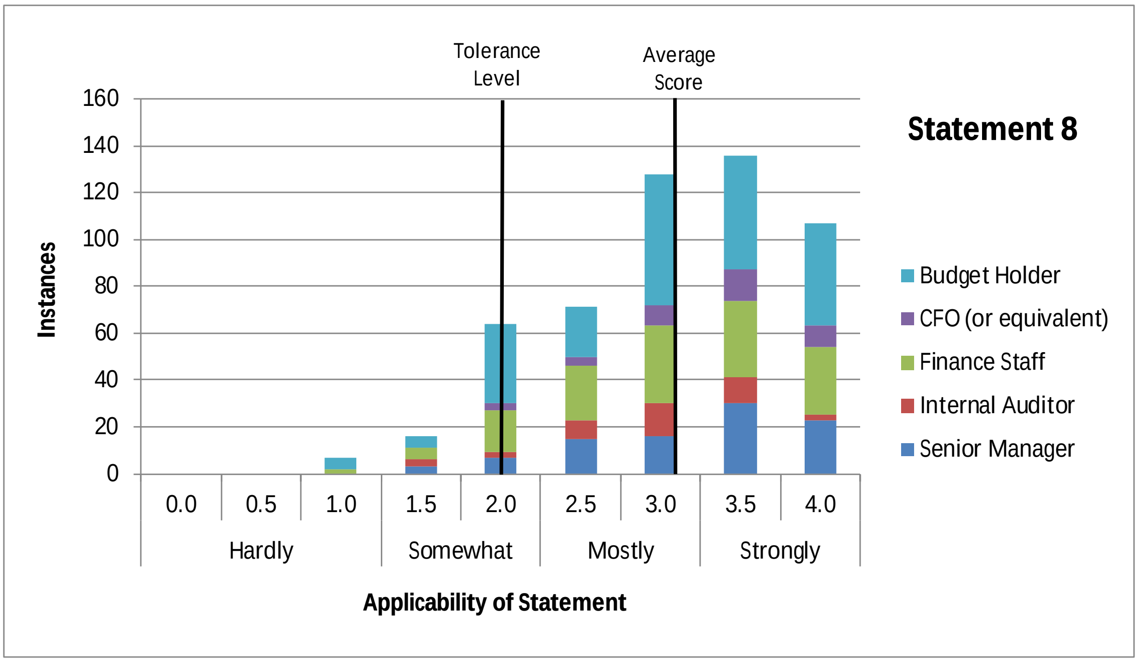
8 The department regularly monitors and evaluates controls

Individual internal controls that have previously been proven to be effective can weaken over time, fail, or become redundant. Required controls could also be non-existent. Even after remediation of deficient controls, the residual risk can still be outside the organisation’s limits for risk taking, which might necessitate the implementation of additional or different controls. For example, hacking of corporate and government computer systems has become much more sophisticated, and, therefore, what was good internal control practice only a year or two ago may be inadequate today.

Therefore the design and implementation of controls should be subjected to regular assessment. The regularity of such evaluations depends on factors such as: volatility of the environment, the importance of the control, the nature of the control (eg, routine or non-routine controls), the stability of the control, the history of failures of the control, the existence of compensating controls, and cost-benefit considerations.

Monitoring should include the investigation of events and other incidents to determine how controls have performed and how they could be improved.

The survey reports that internal controls are regularly monitored and evaluated controls “mostly”, with an average score of 3.1, well above the Treasury minimum tolerance level. See chart below.



Respondents identified practices to ensure compliance with relevant laws (eg, Public Finance Act) and regulations (eg, Treasury Instructions), commonly through the use of the ComplyWith legislative compliance survey

Tight control of finances and reporting against appropriations monthly

The ComplyWith Compliance survey has been run for the last 3 years and will be again this year

Very evidenced in the work that I do regarding Select Committee annual reporting.

Legislative compliance survey is conducted every 6 months. Apart from questionnaire involving applicable legislation, we also added questions on key MfE policies.

Legal compliance survey is carried out twice a year

Regular legislative compliance survey undertaken

Through quarterly legislative compliance statements

Defence Risk and Assurance conduct regular audits to ensure compliance with relevant laws. Internal policy staff review policy to ensure its consistency with laws, acts and Government instructions.

A Legislative Compliance statement is completed annually

Through a regular compliance survey

There was less confidence that departments monitor and act to ensure compliance with its documented internal control procedures, although some referred to audit activity.

Haven't seen evidence of this

Needs strengthening

Not consistently

There is no formal process for doing this (ie, no internal audit committee)

By exception or as a result of an incident rather than proactively

Audits undertaken. Finance monitor and bring to our attention if any non-compliance

Audit activities occur regularly (internal and external)

Yes, with regular audits

Some challenges were noted in increasing or maintaining the effectiveness of the departments risk management arrangements, including assurance from internal audit?

We have had ongoing challenges with compliance with contracting rules

Organisation acts when policies or instructions are not applied, and this is detected. Monitoring appears sporadic.

Strategic risk profile not yet established.

Procurement practices are inconsistent across the organisation and the SMART procurement project has stalled.

Most respondents were unaware of breaches that had occurred, but the few that were felt they were investigated and appropriate corrective action taken

Have not seen any control breaches which might require investigation or corrective action

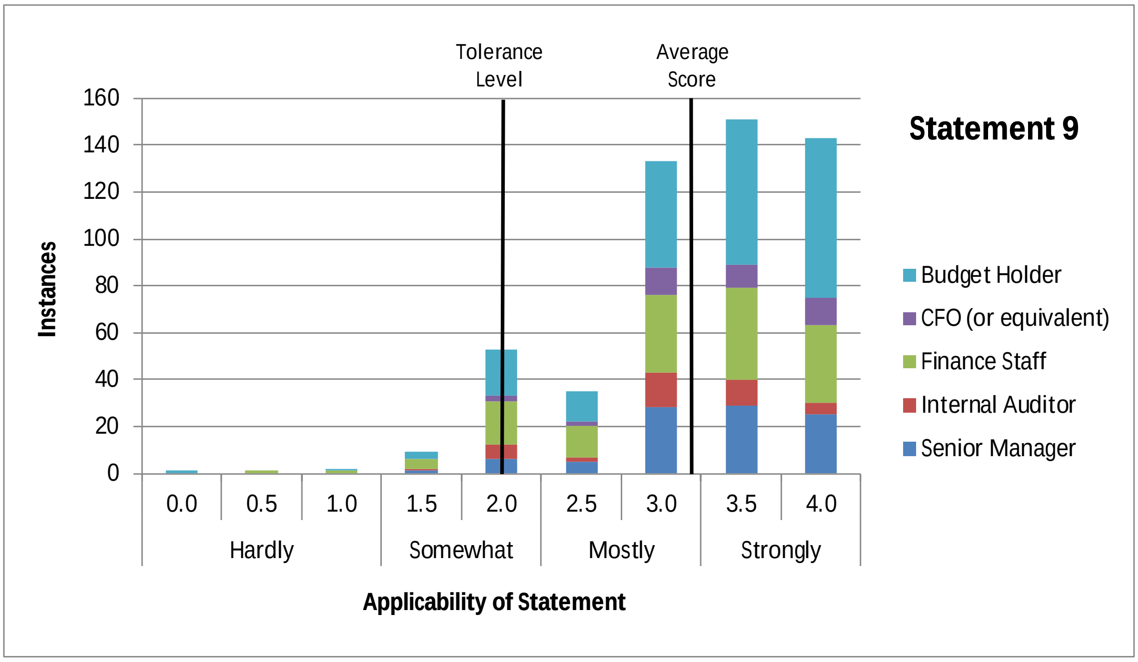
I don't think that there have been any internal control breaches but I think that they would be reported and investigated if necessary

There have been several examples of this occurring in the last year, and I have full confidence re: this

9 The department is accountable and transparent

Good practice dictates that departments should transparently report on the structure and performance of their governance, risk management, and internal control system in their various reports to internal and external stakeholders, such as through their periodic accountability reports. In NZ these requirements are placed in statute, and there are separate scrutiny processes to ensure these statutory requirements are complied with.

The survey reports that departments are “mostly” accountable and transparent with an average score of 3.2, well above the Treasury minimum tolerance level. See chart below.



The prompts for considering this statement included questions on the effectiveness of audit committees, and on openness to and resolution of public complaints, and whether the organisation consistently meet its obligations under the Official Information Act 1982.

Smaller departments uniformly reported that they do not have an audit committee, while larger departments uniformly reported that they did. A number were going through a refresh. Audit and risk committees appear to have a relatively low profile in departments, with few proffering an opinion on their effectiveness.

The committee is in the process of being refreshed

We are currently re-establishing an Audit Committee. We've trialled a Board model since the previous audit committee but we're reverting to the original audit governance model with a committee.

This is currently being re-established within the wider governance structures of the Ministry

New audit committee being stood up

New Finance and Audit external committee is in early stages

Risk and Assurance committee which forms one of its 'pillars of governance'. This committee has the lowest level of visibility amongst the governance boards so I cannot comment on how effective it is in practice.

I know that it has an Audit and Risk Committee (which I assume is effective!)

One exists but no idea how effective it is.

Yes - an active and effective external advisory committee

Departments, particularly public facing ones, generally felt they had good processes publicising how the public can register concerns or complaints

Recent events have further substantiated this willingness to provide a transparent approach to activities, even at the suggestion of either impropriety or hiding the truth.

I am not aware of a publicised complaint register, but we do have a generic mailbox and issue specific mailboxes for people to make queries and raise concerns. As a public sector organisation, people can also raise issues to the Minister about the issues we are responsible for.

Police is subjected to incredibly high levels of public scrutiny in all facets of our business. It is in our interests to ensure that we are transparent in all matters where appropriate. There are many mechanisms for the public to raise issues and these are managed well

We are not subject to the Official Information Act but our website provides a query channel and we do respond to queries in the spirit of transparency in expenditure of public funds.

We have strong external communication processes and are working constantly to improve our channels approach.

Internet site has a Disputes and Complaints link

Recently given more visibility on the website

And departments in general felt they consistently met their obligations under the Official Information Act 1982

Having just done an OIA request I know how much time they take but the requests are complied with

In the past year 384 out of 387 meet the required time frame

DPMC takes its OIA obligations very seriously. It has a rigorous process in place to ensure that OIA requests are processed efficiently and in the required timeframe.

OIA's are consistently and proactively managed

Comparatively speaking we receive few upheld complaints to the Ombudsman in relation to the volume of requests we respond to under the OIA. We are currently developing a proactive release policy to further enhance the transparency of our work.

Timeliness has been a recent concern

The OIA does not apply but we act in accordance with the principle of transparency and openness on which the OIA is also based