



**ACT**  
Government

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Education and Training

# Assurance Plan

**2011 - 2013**

**Audit • Risk Management • Insurance • Compliance**

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## Document Management

### Approvals

This Plan is prepared on behalf of the Education and Training Directorate (The Directorate) by the Chief Internal Auditor and is current from 1 January 2011 to 31 December 2013.

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**Chief Internal Auditor**

Jenny Morison

**Audit Committee Chair**

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### Document Control

The document will be reviewed annually in the last quarter of each calendar year.

This section records the history of changes to the document.

Title	Name	Version & Date
Author Chief Internal Auditor	Megan Young	Version 1 – November 2010
Chief Internal Auditor	Megan Young	Version 2 – December 2010
A/g Snr Manager	Dougal Wilson	Version 3 – May 2011
Chief Internal Auditor	Megan Young	Version 3.1 – May 2011
Chief Internal Auditor	Megan Young	Version 3.2 – July 2011

### Distribution

This plan is for internal use by the executive of the Directorate only, and should not be relied upon by any external party without written approval of the Directorate.

## Introduction

The Education and Training Directorate Strategic Plan 2010-2013: *Everyone matters*, clearly articulates the directions and objectives for the period of the 2011-2013 Assurance Plan. The Strategic Plan outlines key priority areas of: learning and teaching, school environment, student pathways and transitions, and leadership and corporate development.

## Our vision and values

To ensure the Directorate plays a significant role in the future development of Canberra as a knowledge-based community, our vision is to see that all young people in the ACT learn, thrive and are equipped with the skills to lead fulfilling, productive and responsible lives.

Fulfilment of our vision is supported by a common set of values. We value honesty, excellence, fairness and respect.

## Overview of the 2011-2013 Assurance Plan

### Purpose

This Assurance Plan 2011 – 2013 (the Plan) has been developed in place of the traditional annual Risk Management and Audit Plan.

The Plan is comprehensive in design and was developed to enhance the Directorate's internal control environment including: enhancing and aligning controls with resourcing structures, implementing additional controls, increasing compliance reporting, and generally gaining efficiencies in performance and assurance practices.

Assurance activities for the purposes of the Plan include: Risk Management and Insurance, Internal Audit, and compliance reporting. Auditing of Registered Training Organisations, financial management, fraud, integrity, probity and ethics are not covered in this Plan.

The Plan provides confidence to the Senior Executive Team, the Audit Committee, the Auditor General, and the Minister that the Directorate has an adequate internal control environment in place.

### Environment

The Education and Training Directorate works in partnership with parents and the community to ensure students are supported and engaged to achieve their full potential. The Directorate works closely with the community to position the ACT as Australia's lifelong learning capital.

Services of the Directorate include the provision of public school education, preschool and early intervention education programs, registration of non-government schools, registration for home education, and the planning and coordination of vocational education and training.

The Directorate is dynamic and complex in nature, operating over multiple sectors and sites. It has approximately 4,565 employees and funding from government appropriations is around \$460 million each year.

Over the next three years the Directorate will implement major education reforms. These reforms include:

- Implementing the Australian curriculum;
- Closing the gap for Aboriginal and Torres Strait islander students;
- Increasing access to digital technologies and resources;
- Improving secondary education in ACT public schools;
- Strengthening school leadership and system support through the network model and greater school-based autonomy; and
- Implementing local and national strategic initiatives.

The 2011-2012 ACT government budget identified targeted savings for all directorates. The Education and Training Directorate is subject to whole of government savings in 2011-2012 of \$2.7m.

During this time of major education reform and the current budget environment, it is critical that the Directorate's internal control environment assists the Senior Executive to: identify and mitigate risk, ensure compliance with legislation and statutory obligations, maintain accountability, and gain efficiencies in work practices and performance across the Directorate.

## Existing Controls

The Directorate's existing internal controls consist of:

- A risk management framework;
- A Directorate risk management plan;
- Branch risk management plans;
- Project/program/activity risk management plans;
- Director-General's Financial Instructions;
- Audit programs;
- A School Management Manual covering administrative, procurement and financial practices;
- Fraud control plan;
- Policies and a policy framework;
- Risk register;
- Budget monitoring; and
- Business planning and performance measurement.

## Additional Controls

Further to the traditional risk, audit and insurance controls, this Plan incorporates additional and enhanced controls for the Directorate. Additional controls to be implemented through this Plan consist of:

- A new audit methodology for schools;
- Enhanced risk management training;
- Increased insurance awareness;
- Implementation of a new risk management system which captures emerging risks;
- Introduction of compliance reporting for central office branches and schools;

Progress on implementing the additional controls will be reported to the Senior Executive and the Audit Committee quarterly.

## Assurance

Each section of this Plan details Directorate specific assurance activities. The Plan incorporates the following sections:

### Section 1 Risk Management and Insurance

To identify risks associated with the Directorate's strategic directions, priorities and operational environment, and to implement effective and timely mitigation strategies, including insurance coverage to minimise the impacts and consequence of risk.

### Section 2 Internal Audit

Internal audit aims to provide effective, objective and independent assurance to the Director General and the Audit Committee that resources are being used efficiently, effectively and ethically; and to promote, model and support the achievement of best practice program and management outcomes across the Directorate.

### Section 3 Compliance Reporting

Compliance reporting objectives are to provide independent assurance to the Senior Executive and the Audit Committee that, schools and central office branches are compliant with relevant legislation, statutory obligations and internal instructions and policy.

#### **Risk Management and Audit Section**

The Chief Internal Auditor manages and directs the work of Risk Management and Audit Section of the Directorate which is responsible for all assurance reporting to the Audit Committee and associated internal and external planning and reporting obligations.

The Risk Management and Audit Section is part of the Information, Communication and Governance Branch.

The Chief Internal Auditor for the purposes of independence and autonomy reports directly to the Senior Executive Team on risk management and internal audit functions.

The work of the section is complemented through access to a panel of external audit service providers.

Key performance indicators for the section are at [Attachment 3](#).

#### **Exceptions from the 2011-2013 Assurance Plan**

Financial management, fraud, integrity, probity and ethics and auditing of training organisations are not covered in this plan. A summary of the areas is provided below:

##### **Financial Management**

Financial reporting and accountabilities are the responsibility of the Chief Financial Officer (CFO). The CFO develops monthly financial reports for the Senior Executive and a quarterly Finance Report for the Audit Committee.

##### **Fraud, Integrity, Probity and Ethics**

Fraud prevention and control is the responsibility of the Senior Executive Responsible for Integrity Risks (SERBIR). The Fraud Control Plan details fraud and integrity risks, mitigation strategies and the Directorate's fraud control framework. The SERBIR reports six monthly to the Director General and the Audit Committee. Probity and ethics are also managed by the SERBIR.

##### **Registered Training Organisations**

A national regulation framework for VET and Higher Education is being introduced by the Commonwealth Government from 2011. The Australian Skills Quality Authority (ASQA) commenced operations in July 2011 and monitors registration and accreditation compliance of VET registered training organisations.

The Education and Training Directorate will continue to audit ACT Government funded training initiatives against Registered Training Organisation contractual requirements through the Tertiary and International Education Division.

#### **Audit Committee**

The Audit Committee meets five times per year and consists of six members, of which two are independent of the Directorate including the Chairperson. Key responsibilities of the Audit Committee include:

- **Financial Management and Reporting**

- Coordinating the Directorate's interaction with the ACT Auditor General and considering the Auditor General's reports.

- **Internal Control**  
Understanding the key areas of risk associated with the Directorate's operations, systems, functions and activities and monitoring the control process.
- **Compliance with Legislation, Regulations and Ethics**  
Monitoring and reviewing the Directorate's compliance with legislative requirements and its approach to business ethics and corporate conduct.
- **Fraud Control**  
Monitoring compliance with ACT Government and best practice standards on fraud control practices and monitoring and reviewing the implementation of the Fraud and Corruption Control Plan.
- **Systems**  
Evaluating the Directorate's financial, technical and management systems to ensure management and legislative requirements are met, and ensuring an overall risk assessment is conducted annually.

The Audit Committee Charter reflects the Australian National Audit Office and the ACT Treasury's Best Practice Guide for Public Sector Audit Committees. The Audit Committee Charter is reviewed each year.

The Audit Committee receive quarterly risk management and internal audit reports, providing an overview of significant risks, mitigation strategies, responsibilities and progress on implementation.

## **Coverage**

For the purposes of this Plan the coverage is not limited and applies to all ACT public schools and all Central Office functions and services.

# Section 1

## Risk Management and Insurance

### Objectives

To identify risks associated with the Directorate's strategic directions, priorities and operational environment, and to implement effective and timely mitigation strategies, including insurance coverage to minimise the impacts and consequence of risk.

### Roles and Responsibilities

Risk management in the Directorate is recognised as the responsibility of every employee. The Risk Management and Audit Section (the Section) manages central assessment and monitoring across the Directorate.

The Section has a number of mechanisms for assisting employees to manage risks including a risk management framework, risk assessment templates, risk management matrix and the provision of risk management guidelines, advice and training.

Insurance assistance is in the form of advice provided by a help desk to schools and central office staff. Templates, guidelines and information are available on the Directorate's intranet, Index

The Section is responsible for all strategic and tactical risk assessments and management plans, risk management advice, insurance advice and renewals, risk register, ACTIA reporting, student accidents and injury reporting, high risk excursion planning, Audit Committee reporting and all associated internal and external planning and reporting obligations.

### Methodology and Existing Controls

The Directorate has a comprehensive risk management framework in place, based on the International Risk Management Standard and the ACT Whole of Government Enterprise Risk Management Framework and Policy. In accordance with the framework and better practice, the Section undertakes regular risk assessments for all major projects, new initiatives or reviews where substantial changes occur within the Directorate or within government.

The Directorate's Risk Management Plan ([Attachment 1](#)) is developed annually from Branch and Section business plans and risk management plans, interviews with Senior Executive and through the Audit Committee.

The Directorate's risk management matrix was used to categorise and rate identified risks into initial risk rating and residual risk rating for each risk. The Plan highlights those risks that have a significant consequence rating, or where the existing controls may not be fully effective in mitigating the risk/s.

The risk assessment assists the Senior Executive to ensure an appropriate control framework is maintained. Risk assessment and management are particularly important when approaching new education reforms and prioritising resource allocation.

In establishing the Directorate's Risk Management Plan, it is important to:

- Adopt a consistent framework for data gathering;
- Engage with a wide range of Executives, managers and staff through interview and consultation; and
- Review Directorate business plans to extract key risks.

The annual Risk Management Plan informs the annual Audit Plan.

Insurance data is gathered primarily by survey and assessment and historical reporting. This data is gathered from a range of areas within the Directorate and includes insurance information on goods, services and infrastructure. The information is provided to ACTIA on an annual basis for the purposes of meeting reporting requirements and is used to calculate premium costs for the Directorate.

## **Additional Controls**

The Section will enhance risk management within schools and central office branches by conducting targeted training. Central office training will have an emphasis on ensuring Branches are conducting risk assessments for: new services/programs/projects, Commonwealth and Territory initiatives, Ministerial commitments, national partnerships, funding and service level agreements, deeds and contracts.

Insurance awareness will also increase during the life of this Plan. Training and a central register of suppliers and contractors will be broadened to ensure that all stakeholders and in particular schools are aware of requirements to have contractors insurance information prior to activities occurring or work beginning on site.

The Directorate operates a risk management database used to capture identified risks, mitigation strategies and implementation. The Directorate has a reporting obligation to ACTIA and the Auditor General to maintain a risk register for the Directorate. The risk register is proposed to be replaced with a more comprehensive risk management system. The system is currently operating in other ACT Government Agencies and has both a risk management and complaints management module and the capacity to be accessible to capture emerging risks and to add risks and mitigation strategies as needed by line areas. The system will be implemented over 2012 and 2013.

Progress on implementing the listed additional controls will be reported to the Senior Executive and the Audit Committee quarterly.

## **Planning**

*Annual risk management planning consists of:*

### **Assessment/Review of:**

- School Strategic Plans
- Branch Business Plans
- Branch Risk Management Plans
- Program/Service Risk Assessments
- Internal assessment of compliance with WhoG Policy
- Accountability Reports
- Stakeholder interviews

### **Outputs**

- Development of the annual Directorate Risk Assessment and Management Plan
- Plan approval by the Senior Executive and the Audit Committee
- Updated Risk Register
- Quarterly Risk Management Reports by the Senior Executive and the Audit Committee

*Insurance planning consists of:*

### **Assessment/Review of:**

- Risk management plans
- Claims and legal liabilities
- Excursions and outdoor physical activities
- Major projects and program planning

### **Outputs**

- Acceptable risk position for the Territory
- Continuous insurance coverage

## Reporting

Internal controls are designed to encapsulate each area and the level of risk within the Directorate, including the Directorate's statutory, integrity, strategic and operational risks. The Directorate's Executive and the Audit Committee receive regular risk management reports, providing an overview of significant risks, mitigation strategies, responsibilities and with an oversight on implementation.

The Audit Committee ensures appropriate allocation of resources and timeframes to ensure appropriate mitigation strategies are implemented.

Monitoring and reporting on risk management occurs through:

- Quarterly reporting to the Senior Executive;
- Quarterly reporting to the Audit Committee; and
- Implementation reports from internal and external audits.

Monitoring and reporting on insurance occurs through:

- Annual reporting to the Senior Executive;
- Annual reporting to the Audit Committee;
- Regular reporting to ACTIA; and
- Annual reporting on renewals for all Directorate insurances except for COMCARE.

The Directorate manages financial risks through:

- risk assessments for each major finance function;
- monthly reporting to the Senior Executive;
- monthly reporting to Directors; and
- quarterly reporting to the Audit Committee.

## Performance Indicators

Risk management performance indicators are located at [Attachment 3](#).

## Section 2

# Internal Audit

### Objectives

Internal audit objectives are to:

- Provide effective, objective and independent assurance to the Director General and the Audit Committee that resources are being used efficiently, effectively and ethically; and
- Promote, model and support the achievement of best practice program and management outcomes across the Directorate.

### Roles and Responsibilities

The Risk Management and Audit Section is responsible for: internal audit activities within central office, public school auditing, grant acquittals, coordinating external audits, Audit Committee reporting and secretariat, facilitating Auditor General's audit activities within the Directorate and all associated internal and external planning and reporting obligations.

### Methodology and Existing Controls

The Audit Plan is developed primarily from the results of the Directorate risk assessment process. However, the program also incorporates exposures identified through, or informed by:

- outcomes of the School Audit program;
- emerging risks;
- SERBIR report; and
- a review of previous audits undertaken by the Directorate, Shared Services and the ACT Auditor General's Office.

The 2011 Audit Plan ([Attachment 2](#)) has been developed in alignment with the Audit Committee charter and the Directorate's internal audit protocol and takes into account the performance audit program proposed by the Auditor General's Office. Progress against the Audit Plan is reported within each quarter to the Senior Executive and the Audit Committee.

The 2012-2013 Forward Audit Planning ([Attachment 2](#)) provides the Audit Committee with possible audit topics to select from and is reviewed with the annual risk assessment to ensure alignment with the annual risk management plan.

The Senior Executive and the Audit Committee approves the annual Audit Plan in the last quarter of each calendar year.

### Senior Executive and/or Audit Committee initiated reviews/audits

The Senior Executive and/or the Audit Committee may request a review or audit that is additional to the activities scheduled in the Audit Plan. The Deputy Director-General will approve the initiated review/audit and advise the Chief Internal Auditor. The Chief Internal Auditor and the Deputy Director-General will amend the Audit Plan to factor the additional initiated review/audit. The revised Audit Plan will be tabled at the next Audit Committee meeting.

## Types of Audits

The program is described in themes, based on the likelihood of risks with a significant rating and/or consequences where the existing controls may not be fully effective in mitigating the risk:

**Internal** – Audits conducted to measure the performance of functions, services, programs, projects, contracts and resource areas across Central Office and Schools and Audits conducted to measure compliance with legislative, Directorate and public sector compliance obligations and accountabilities.

**School** – Audits conducted only within schools, typically covering a wide range of compliance activities in relation to administrative and financial practices.

**System Audits** – Audits conducted on the performance and accountability of systems and software.

**Special Investigations and Projects** – Activities undertaken to improve existing frameworks to provide the Directorate with better outcomes aiding the delivery of its priorities and commitments.

## Size of Audits

Audits are categorised according to the time taken including: scoping, fieldwork, drafting and finalising reports.

Large Audits	20 Weeks
Medium Audits	10-12 Weeks
Small Audits	6-8 Weeks
School Audits	3-5 Days

## Audit Coverage

The Section aims to ensure appropriate coverage of the Directorate's operations and activities. This is undertaken within the context of resourcing and in accordance with the risk management priorities and audit priorities of the Senior Executive and the Audit Committee.

## Additional Controls

A new audit methodology for schools will be developed in 2011 and implemented in 2012. The methodology will support and align with the School Improvement Framework and other assessment methodologies implemented in 2010 and 2011 by the School Improvement Division. The methodology will change traditional compliance auditing in schools and will not duplicate the work of the School Improvement Division.

Progress on implementing the additional control will be reported to the Senior Executive and the Audit Committee quarterly.

## Planning

### Internal Audit

#### Assessment/Review of:

- The annual Directorate Risk Assessment and Management Plan
- The annual Auditor General's Audit Schedule
- Shared Services Audit Schedule
- Accountability Reports
- Stakeholder interviews

## Outputs

- The annual Audit Plan
- Annual audit performance indicators
- Plan approval by Senior Executive and the Audit Committee
- Quarterly Audit Progress Report by Senior Executive and the Audit Committee

## **School Audits**

### Assessment/Review of:

- School Strategic Plans
- Accountability Reports
- Stakeholder interviews

## Outputs

- Development of the annual School Audit Schedule
- Development of annual audit performance indicators
- Plan approval by Senior Executive and the Audit Committee
- Quarterly School Audit Progress Report by Senior Executive and the Audit Committee

## **Reporting**

Monitoring and reporting audit activity and outcomes is through:

- Quarterly reporting to the Senior Executive;
- Quarterly reporting to the Audit Committee;
- Implementation reports from internal and external audits; and
- Auditor General's annual Financial Statements audits.

## **Performance Indicators**

Internal audit and school audit performance indicators are located at [Attachment 3](#).

# Section 3

## Compliance Reporting

### Objectives

The objective of compliance reporting is to provide independent assurance to the Senior Executive and the Audit Committee that schools and central office branches are compliant with relevant legislation, statutory obligations and internal instructions and policy.

### Roles and Responsibilities

The Risk Management and Audit Section is responsible for the development of a compliance reporting framework.

Compliance reporting will provide validation and transparency to the Senior Executive that the Directorate is compliant with relevant legislation and will provide the necessary information to mitigate emerging risk in a more timely and comprehensive manner. Compliance reporting will also provide timely advice in anticipation of external assessments by the Commonwealth and the Auditor General's Office.

The Directorate has a number of mechanisms for assisting employees to manage accountability and to ensure compliance. In addition, the Risk Management and Audit Section provides advice and guidance on all aspects of accountability and compliance.

### Methodology and Controls

Centralised compliance reporting is an additional control for the Directorate.

To capture and monitor data on accountability practices, the Directorate in 2011 and 2012 is implementing compliance reporting for schools and central office branches based on template reporting which can be differentiated according to location and context.

Compliance reports will be required to be submitted by each school or branch and will be analysed by the Risk Management and Audit Section. The analysis will culminate into firstly support and guidance to schools and branches on issues and risks of concern and secondly a report to the Senior Executive and the Audit Committee.

Compliance reports will provide validation of compliance with legislative obligations and will highlight any significant emerging risks. They will also be utilised to select schools to be audited the following year and will inform the corporate risks and issues to be reviewed for risk management and audit planning in the preceding year.

### Planning

#### **Strategic Performance Monitoring**

##### Assessment/Review of:

- Compliance reports – Schools and Branches
- Business plan performance reports
- School strategic plans
- Internal Audit Plan areas and selection of schools

##### Outputs

- Compliance reports to the Senior Executive and Audit Chair
- Continuous improvement of compliance reporting templates
- Template approvals by the Senior Executive and Audit Committee

## **Reporting**

Monitoring and reporting outcomes through:

- Six monthly reporting to the Senior Executive;
- Six monthly reporting to the Audit Committee; and
- Annual compliance reporting to external stakeholders.

## **Performance Indicators**

Compliance reporting performance indicators are located at [Attachment 3](#).

## 2011 Directorate Risk Management Plan

### Director - Information, Communication and Governance

No	Risk	Initial Risk Rating	Strategies to Address Risk	Target Risk Rating	Timeframe
1	Lack of strategic ICT direction for the Directorate (inclusive of central office and schools)	6	Development of an ICT strategy.	4	December 2011
2	Inadequate ICT Governance and transparency of Service Level Agreement.	7	ICT projects group established to streamline governance between InTACT and DET and monitor all projects and report regularly to the ICT Committee.  Conduct of a ICT Governance Audit	5	December 2011  September 2011
3	Inadequate development of business requirements and lack of user acceptance testing	7	Improve processes and guidelines for line areas to develop business requirements.  Ensure user acceptance testing is costed and scheduled within any ICT proposal submitted to the ICT Steering Committee.	5	December 2011
4	MAZE unsupported by manufacturer	8	Development of an ICT strategy.	6	December 2011
5	Inability to capture existing systems in order to align new business requirements/initiatives.	6	Conduct a comprehensive mapping exercise of existing systems and establish a systems register.  Provide awareness of existing systems to all members of the ICT Steering Committee.	4	May 2012

## Director - Information, Communication and Governance

No	Risk	Initial Risk Rating	Strategies to Address Risk	Target Risk Rating	Timeframe
6	Inability to quickly source information and reference materials through appropriate channels.	6	Development of a communication strategy. Regular review of material to ensure currency and compliance to changes in legislation or policy.	4	December 2011
7	Increased liability through inadequate monitoring of compliance to regulatory requirements by central office and schools	7	Implementation of the Compliance Reporting framework for schools and Central Office Branches.	6	January 2012
8	Inadequate records management practices in central office and schools	6	Review the Directorate's Records Management Program. Increase records management training.	4	30 June 2012
9	Lack of clarity of process and responsibility regarding management of concerns and complaints	6	Develop a Concerns and Complaints Management Manual. Update Complaints Handling Policy. Extensive consultation through development to improve clarity and understanding.	4	December 2011

## Director - Planning and Performance

No	Risk	Initial Risk Rating	Strategies to Address Risk	Target Risk Rating	Timeframe
10	Inadequate strategic policy development and management	6	Review the Policy Framework.	5	December 2011
11	Lack of project and program planning frameworks and tools	6	Develop and implement a project/program management framework including tools and templates.  Training to improve knowledge and capability of staff responsible for project and program management.	4	December 2011  January – June 2012
12	Enrolment pressures for school planning	7	School Planning Strategy to provide options to School Planning Committee.	6	September 2011
13	Lack of a coordinated approach to National Partnership performance reporting	7	Develop a NP Performance Reporting strategy.  Identification of cross dependencies within the Directorate.	6	December 2011

## Director - Finance and Corporate Support

No	Risk	Initial Risk Rating	Strategies to Address Risk	Target Risk Rating	Timeframe
14	Lack of comprehensive financial practices and knowledge in schools and central office	6	<p>Provision of financial training to relevant school administrative staff.</p> <p>Monitoring of school finances by financial services section to identify areas of poor financial management practices.</p> <p>Monitoring of grant and program finances by financial services section to identify areas of poor financial management practices in central office.</p>	4	30 June 2012
15	Inadequate financial grants administration	7	Training to improve knowledge and capability of staff responsible for grant administration	5	30 June 2012
16	Lack of comprehensive emergency planning and testing in schools	8	<p>Establish consistency in planning and processes and equipment across ACT public schools.</p> <p>Develop testing process compatible with policy and systems utilised throughout ACT public schools.</p> <p>Regular reporting of testing outcomes to the Security and Emergency Management Committee.</p>	6	30 June 2012
17	Inability to fully implement new financial autonomy requirements to all public schools.	7	<p>Partner schools in 2011 to provide support and advice in the development and implementation of new procedures and practices.</p> <p>Establishment of dedicated team to implement.</p> <p>Linkages to National Partnerships to provide resources to upgrade system requirements</p>	5	2011-2013

## Director – Human Resources

No	Risk	Initial Risk Rating	Strategies to Address Risk	Target Risk Rating	Timeframe
18	Increased staff injuries and workers compensation claims	7	<p>Program to improve awareness of OH&amp;S across Directorate.</p> <p>Implementation of new Whole of Government injury management and injury prevention structure</p> <p>Training on WhoG RED Framework.</p>	5	December 2011
19	Lack of professional development opportunities for central office staff.	6	Establish a Professional Development Strategy for central office staff.	4	January 2011
20	Industrial disputes	7	<p>Collaborative and consultative negotiation processes with staff, unions and stakeholders</p> <p>Communication strategy for dissemination of information to staff</p> <p>Compliance with Enterprise Bargaining Agreements</p> <p>Establish and maintain on-going access to legal advice</p>	6	July to December 2011
21	Inability to fully implement autonomy model for human resource requirements to all public schools.	7	<p>Partner schools in 2011 to provide support and advice in the development and implementation of new procedures and practices.</p> <p>Establishment of dedicated team to implement.</p>	5	2011-2013
22	Failure to fully implement the HR business improvement project	6	<p>Comprehensive project planning and timelines established.</p> <p>Monthly monitoring of implementation by the HR Business Improvement Steering Committee.</p>	4	December 2011

## Director – Capital Works

No	Risk	Initial Risk Rating	Strategies to Address Risk	Target Risk Rating	Timeframe
23	Financial, quality assurance and defect issues arising from the completion of new school projects at Gungahlin, Namadgi and Harrison.	6	Defects and quality assurance issues resolved through contractual clauses and negotiation/mediation.  Support from ACT Procurement Solutions and ACT Government Solicitor as part of the WhoG Procurement System.	5	December 2011
24	The impact of damage rectification works following storms or other unforeseen incidents on programmed school maintenance activities	6	Flexibility in programmed maintenance schedule to allow for unforeseen incidences.  Annual budgeting and insurance arrangements.  Development of Emergency Management Repair Policy.	5	August to December 2011
25	Maintenance cost of property not economically viable (closing or shrinking schools)	7	Prioritise maintenance to ensure compliance with OH&S requirements.  Develop options paper for the Senior Executive.	5	September 2011  December 2011

## Director – Learning and Teaching

No	Risk	Initial Risk Rating	Strategies to Address Risk	Target Risk Rating	Timeframe
26	Inadequate framework to sustain and increase educational results in literacy and numeracy	5	<p>Monitor results and assess existing framework for capability to sustain or increase results.</p> <p>Revise framework, if required.</p> <p>Principal's professional learning targeted to literacy and numeracy targets.</p>	4	December 2011
27	Inability to successfully implement the National Curriculum	5	<p>Implementation of new curriculum in consultation with principals and stakeholders.</p> <p>Provision of training and professional development workshops.</p>	4	December 2011
28	Lack of stakeholder engagement in National Partnerships	5	<p>Active participation in national working parties established to implement the NPs.</p> <p>Compliance with National Partnership Agreements.</p> <p>Acquittal of National Partnership Agreements.</p> <p>Monitoring and reporting on Directorate performance against key performance indicators to Senior Executive.</p> <p>Awareness program/workshop to highlight benefits to stakeholders through active involvement.</p>	4	December 2011

## Director – Aboriginal & Torres Strait Islander Education and Student Support

No	Risk	Initial Risk Rating	Strategies to Address Risk	Target Risk Rating	Timeframe
29	Perception of unsafe schools and escalating need for student behavioural management services	6	<p>Establishment of the Safe Schools Taskforce to monitor public perceptions and provide cross agency advice on processes to address safety in ACT public schools</p> <p>Implementation of:</p> <ul style="list-style-type: none"> <li>• The <i>Providing Safe Schools P-12</i> policy framework</li> <li>• <i>Countering Bullying, Harassment and Violence in ACT Public Schools Policy</i></li> <li>• <i>Countering Sexual Harassment in ACT Public Schools Policy</i></li> <li>• <i>Countering Racism in ACT Public Schools Policy</i></li> <li>• <i>Suspension, Exclusion and Transfers in ACT Public Schools Policy.</i></li> <li>• Student Support Network Team and Disability Support Officers</li> <li>• Bullying prevention guidelines</li> </ul> <p>Implementation of the Excellence and Enterprise Framework.</p>	4	December 2011
30	Inability to implement agreed external and internal recommendations for reform in special needs programs.	6	<p>Implementation of audit recommendations incorporated into branch business plan.</p> <p>Quarterly progress reporting against implementation plan.</p>	4	December 2011

## School Network Leaders

No	Risk	Initial Risk Rating	Strategies to Address Risk	Target Risk Rating	Timeframe
31	Inability to successfully implement the School Improvement Framework	6	<p>Establishment of new School Network model</p> <p>Monitoring of implementation by School Network Leaders</p> <p>Establishment of School Network Reference Group to advise on processes to implement School Improvement Framework</p> <p>External validation</p> <p>School Improvement Support team provides policy advice and professional learning</p>	4	December 2011

## A/g Director TIE

No	Risk	Initial Risk Rating	Strategies to Address Risk	Target Risk Rating	Timeframe
32	Failure to implement all external and internal recommendations for reform following from review of business practices	6	Development and implementation of policy and standard procedures to improve business practices  Implementation of audit recommendations incorporated into branch business plan  Implementation of regular planning and reporting processes	5	December 2011
33	Achievement of National Partnership targets	5	Development of achievable business outcomes in consultation and collaboration with MMR and Finance Branch.  Monitoring and reporting on Directorate performance against key performance indicators to Senior Executive  Representation at, and formal reporting process for national and ACT working parties and committees	4	December 2011
34	Poor transition to the new National VET Regulator and lack of auditing processes.	6	Planning for transition of roles and functions.  Planning for continuation of residual legislated roles.	4	December 2011
35	AVMS or other ICT tools fail to support TaTe business up to the point of replacement	6	Monitor efficiency and accuracy of AVMS through regular checks  AVMS replacement project	5	December 2011
36	Unenforceable or impractical contractual clauses, conditions or timeframes	6	Provide staff training on drafting and interpretation of contracts  Establish and maintain on-going access to legal advice	4	December 2011

## SERBIR – Fraud and Integrity Risk

No	Risk	Initial Risk Rating	Strategies to Address Risk	Target Risk Rating	Timeframe
37	Misuse of credit cards for personal gain (loyalty rewards, etc).	6	Establish and enforce procurement processes that negate the requirement to use personal credit cards  Provision of staff training and advice on appropriate procurement practices in conjunction with the Finance Branch.	5	December 2011
38	Procurement of goods, services and equipment for personal benefits.	7	Monitor excessive expenditure in conjunction with the Finance Branch and other Directors.  SERBIR investigations where required.	5	30 June 2012
39	Lack of due diligence	6	Develop a Due Diligence Guideline.	4	30 June 2012

## 2011 Audit Plan and Forward Schedule

2011 Meeting Dates	4 April 2011	26 May 2011	21 July 2011	28 September 2011	29 November 2011
<b>Risk Management</b>					
Quarterly Risk Management Report (Snr Exec & AC)	✓		✓	✓	✓
Stakeholder training update				✓	
Annual Directorate Risk Assessment and Management Plan					✓
<b>Insurance</b>					
Schedule and progress on stakeholder training and contractor register			✓		
Annual Insurance Report (Snr Exec & AC)				✓	
<b>Internal Audits</b>					
HR Improvement	✓				
2011 Census		✓			
English as a Second Language			✓		
ICT Governance				✓	
Incident Management				✓	
Grants and Funding Agreements					✓
International Students					✓
Annual Directorate Internal Audit Plan and Forward Schedule					✓

2011 Meeting Dates	4 April 2011	26 May 2011	21 July 2011	28 September 2011	29 November 2011
<b>ACT Audit Office</b>					
Early Childhood Education Scope			✓		
MAZE (external)				✓	
<b>System Audits</b>					
Finance Reporting					✓
<b>School Audits</b>					
New school audit methodology				✓	
Audit Reports	✓	✓	✓	✓	✓
<b>Integrity</b>					
Annual review of Fraud and Corruption Prevention Plan					✓
SERBIR Report	✓			✓	
<b>Financial Reporting</b>					
CFO Report	✓	✓		✓	✓
Financial Statements			✓		
<b>Special Investigations and Projects</b>					
Compliance Report Template				✓	
Business Continuity Plan				✓	

2011 Meeting Dates	4 April 2011	26 May 2011	21 July 2011	28 September 2011	29 November 2011
<b>Audit Committee</b>					
Annual review of Audit Committee Charter					✓
Member Satisfaction Survey					✓

*Legend: ✓ denotes the report/paper to be tabled at the relevant Audit Committee meeting.*

## 2012-2013 Forward Audit Planning

The following audit topics are suggested for 2012 and 2013. The number of audits selected from this list will range from 7 to 9 each year dependant on the size of the audits.

In addition to the internal audits it is envisaged that between 12-15 schools will be audited each calendar year on the basis of the new audit methodology.

The annual risk assessment will dictate which of these audits will take priority and therefore Audit Planning may change depending on the circumstances.

Internal Audits	2012	2013
School Improvement Model	✓	
Disability Education	✓	
School Management Consultants & School Counselling Services		✓
Professional Learning & Development	✓	
Aboriginal and Torres Strait Islander Education		✓
Implementation of the SBM	✓	
Early Childhood Education	✓	
ICT Strategic Framework		✓
Director General Financial Instructions and Framework	✓	
Internet and Intranet Content	✓	
Approvals & Delegations		✓
Contracts and Service Level Agreements		✓
Record Keeping	✓	
Emergency Management in Schools	✓	
Statutory Obligations		✓

Internal Audits	2012	2013
Voluntary Contributions	✓	
Credit Cards		✓
Purchasing and Procurement Practices		✓
Overseas School Excursions		✓
PE and Outdoor Excursions	✓	
National Curriculum Implementation		✓
Budgeting processes	✓	
Census	✓	✓
Performance & Accountability Reporting		✓

## Assurance Performance Management

<b>Risk Management</b>			
<b>Area</b>	<b>No.</b>	<b>Key Performance Indicators</b>	<b>Reporting</b>
Performance	1	Risk Management Plan implemented on schedule.	Quarterly to Snr Exec and AC
Satisfaction	2	Completed AC & Snr Exec satisfaction surveys with an average result above 2.	November/December annually
<b>Insurance</b>			
Performance	3	Insurance Renewals and associated documentation submitted on schedule to ACTIA	Annually Snr Exec
	4	Insurance Report on schedule.	Annually to Snr Exec and AC
Satisfaction	5	Completed AC & Snr Exec satisfaction surveys with an average result above 2.	November/December annually
<b>Internal Audit</b>			
Performance	6	Audit Plan implemented on schedule and budget.	Quarterly to Snr Exec and AC
Satisfaction	7	Completed AC & Snr Exec satisfaction surveys with an average result above 2.	November/December annually
<b>School Audits</b>			
Performance	8	Audits completed against Schedule.	Quarterly to Snr Exec and AC
Satisfaction	9	Completed AC & Snr Exec satisfaction surveys with an average result above 2.	November/December annually
<b>Compliance Reporting</b>			
Performance	12	Six monthly reports tabled on schedule.	Quarterly to Snr Exec and AC
Satisfaction	13	Completed AC & Snr Exec satisfaction surveys with an average result above 2.	November/December annually