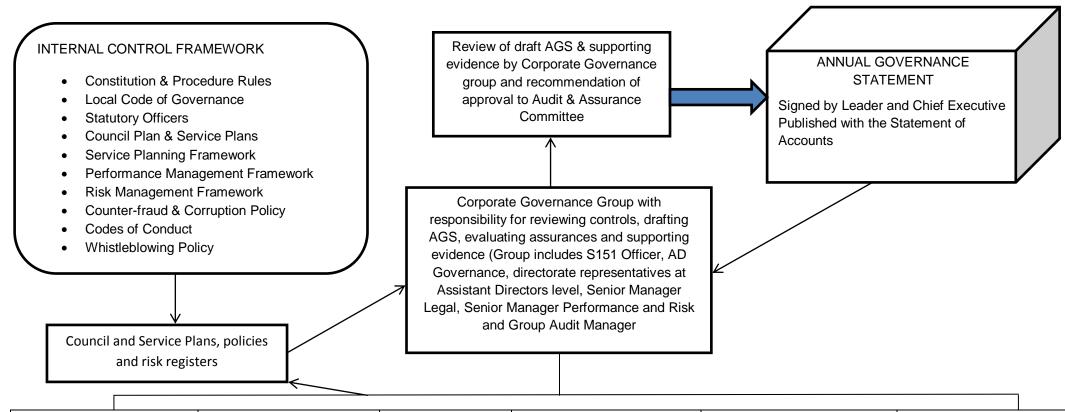
## **Cumbria County Council Governance Framework**



### Performance Management

- Service Planning
- Project Management
- Performance management & reporting framework
- Scrutiny & scrutiny reviews
- Learning & Development

#### Internal Audit

- Annual report of Head of IA containing overall opinion
- Operates in conformance with Public Sector IA Standards
- Risk based audit plan approved by Audit & Assurance Committee

# External Audit & Inspection

- Annual plan
- Annual audit letter
- Audit opinion
- Vfm opinion
- Service specific inspections

### Assurance by Managers

- Periodic reports
- Attendance at Audit & Assurance Committee
- Annual directorate assurance statements
- Governance issues in service plans
- Corporate assessment of governance arrangements

### Risk Management Framework

- Risk embedded in policies and plans
- Embedded in project management
- Effectiveness evaluated
- Approval and monitoring of corporate risks
- Risks identified in service plans

### Other sources of assurance

- Fraud reports & investigations
- Reports by inspectors
- Post implementation reviews
- Lessons learned reports
- Ombudsman reports
- Ofsted