

Cardiff University

Internal Audit Annual Assurance Report 2015/16

Pauline Pearce
Acting Head of Internal Audit

1. Internal Audit Annual Opinion

Basis of Report Preparation

This report of annual internal audit assurance has been prepared by the Acting Head of the Joint Internal Audit Unit (JIAU) based on the CIIA standards, and the best practice guidelines presented at the Council for Higher Education Internal Auditors (CHEIA) and discussed with HEFCW.

The report includes the annual overall opinion from the JIAU relating to the following key areas which are fundamental to the annual opinion:-

- Risk Management,
- Corporate Governance,
- Internal Control Environment, and
- Value-for-money.

To provide this opinion, the JIAU will use the assurance obtained from internal audit assignments, discussion with senior management and review of key documents such as the University strategy (*The Way Forward*), supporting thematic strategic documents, reports prepared by the external auditors and special notifications provided to the Audit Committee. It should be noted that assurance can never be absolute but reasonable assurance can be provided that there are no major weaknesses in the processes reviewed.

Internal Audit Assignments

The internal audit programme for 2015/16 was agreed with the Audit Committee and based on an assessment of key areas of risk. The audit programme was designed to provide assurance over the four core areas of the annual opinion, as detailed below, and to provide assurance to the University as part of the risk assurance process.

The delivery of the programme has provided sufficient evidence to support the annual internal audit opinion and there are no significant weaknesses or issues identified from our audit findings, or limitations to the extent of audit work that inhibit the JIAU from making its annual opinion.

Discussion with Senior Management

The JIAU is an independent function within the institution; the Acting Head of the Internal Audit Unit reports regularly to the Director of Strategic Planning and Governance and the Chief Operating Officer. The Acting Head of the Joint Internal Audit Unit liaises regularly with Senior Management to report internal audit findings, discuss the strategic internal audit plan and risk assurance process. Senior Management are invited to discuss issues which have arisen or anticipated changes which may affect the control environment, with the Acting Head of the Joint Internal Audit Unit formally or on an ad hoc basis.

The Annual Assurance Opinion

The JIAU are able to provide **Substantial Assurance** on the adequacy and effectiveness of Cardiff University's overall framework relating to the management of risk, governance processes, internal control systems and value-for-money.

Risk Management

Cardiff University were in the process of further developing its framework of risk management, and had made significant progress in enhancing strategic Risk Registers and resulting Risk Matrices for the thematic areas included in the strategic plan, the three Colleges, and the Professional Services Group. Further enhancements to risk management systems and processes and embedding across the institution were planned during 2016/17. Responsibility for the development of the University risk framework has

been assigned to the Director of Strategic Planning and Governance to provide clear direction and accountability. Two audits specifically relating to Risk Management were conducted during 2015/16. Both audits were provided Limited Assurance due to the immaturity of the Risk Management Framework. Risk Management will be included in the Audit Programme until the Risk Management Framework has reached a satisfactory level of maturity.

Each internal audit assignment undertaken by the JIAU is risk based and provides an overall level of assurance.

Governance

The University's corporate governance arrangements are subject to periodic review by internal audit. Audits in this area continue to provide assurance that Cardiff University has suitable governance processes in place to ensure that it is managed effectively, directed in line with appropriate strategic objectives, and that its business is conducted properly and in compliance with relevant statutes and regulations.

Assurance in this area was obtained in 2015/16 from the review of the quality of data used by Cardiff University to inform regulatory bodies and a review of the CUC Code which provided Substantial Assurance.

Internal Control

The institution's control environment which includes its policies, procedures and operational systems and processes have been designed to:

- Establish and monitor the achievement of the University's objectives;
- Facilitate policy and decision making;
- Ensure the economical, effective and efficient use of resources;
- Ensure compliance with established policies, procedures, laws and regulations;
- Safeguard the University's assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption.

Follow-up internal audit work is completed to provide assurance over the mitigation of risks and resolution of issues, and the findings reported to the Audit Committee.

Whilst the JIAU has identified significant and fundamental issues from individual audit assignments performed in 2015/16, these issues, both in isolation and together, are not of such significance that no assurance could be obtained from internal controls or an individual area under our review during the year.

Value for Money (VfM)

VfM is considered in a wider context across the institution and is embedded into the strategic plan, The Way Forward 2012-17. Within the strategy, Cardiff University has identified strategic objectives and sub-objectives which support the achievement of the key objectives for Research and Innovation, Education, International and Engagement.

VfM is considered throughout internal audit assignments and areas for improvement are reported to management. The JIAU has not identified any significant omissions or issues which may impact Cardiff University's achievement of value-for-money.

2. Summary of Work Performed and Detailed Findings

Internal Audit Approach in 2015/16

The Internal Audit Strategy is drawn out of the assessment of audit need. Auditable areas have been identified by the JIAU. Each auditable area has been assigned a simplistic priority (High, Medium or Low) to reflect:

- the associated level of assurance provided; and

- the impact that non-compliance of internal control may have upon Cardiff University achieving its strategic objectives.

Auditable areas that have not been reviewed by the JIAU at any time in recent years are automatically given greater prominence when being assigned prioritisation. This will ensure far wider audit coverage, and that a more definitive overall level of audit assurance can be provided.

There are a number of key factors for assessing the degree of risk within the auditable areas. These have been used in our calculation for each auditable area and are based on the following factors: materiality, business impact, audit experience, risk and potential for fraud.

Performance Measures

Completed Audit Programme

The internal audit programme for 2015/16 was 98% completed to draft report stage. This included audit that had been carried forward from 20104/15, as set out in Annex A. The 2% deferral relates to a Human Tissue Act (HTA) compliance review which has been scheduled for Autumn 2016. In May 2016 the University was subject to an independent external peer review of the HTA governance arrangements. It was deemed practical for Internal Audit to undertake a review of the progress made against the recommendations made as part of the external review.

Days Delivered Against Budget

Against a budget of 439 days relating to internal audit assignments, 439 (100%) have been delivered.

In addition to the audit assignments, the JIAU has delivered the 90 budgeted days against EU grant audit work such as for FP6, FP7 and INTERREG returns.

Recommendations Agreed with Management

In 2015/16, 95% of the recommendations raised by the JIAU were agreed with management and an action plan was agreed to address the unmitigated risk. Internal audit assignment objectives are aligned to the risk of the institution and as such, management are typically welcoming to addressing areas for improvement. Management is not obliged to accept recommendations made by the JIAU.

In the event of disagreement to a recommendation, the JIAU will discuss the issue and risk arising with management in the first instance. All recommendations relating to an unmitigated risk exposure or which may impinge on the University's ability to meet its objectives are reported to the Audit Committee regardless of whether the issue has been agreed with management.

High Risk Issues

Risk of Fraud

Fraud may arise externally, from third parties trying to defraud the institution, or internally, such as through manipulation of reporting of the institution's financial position or management override of controls to perpetrate fraud.

The University has internal controls and governance arrangements to deter fraudulent activity, identify fraud and respond to fraud.

Serious Fraud or Governance Failing

We did not identify issues of serious fraud or governance failing which were significant in nature and which could impact on the University achieving its strategic objectives. We were not made aware of such issues from discussion with management.

The JIAU is provided with guidance in identifying and managing fraud. The procedures have been communicated to the team by the Acting Head of the Joint Internal Audit Unit and are aligned to the institution's financial regulations.

Overall Audit Categories

For the 2015/16 audit programme audit categories were changed to facilitate greater consistency between audits completed in-house and by the external provision.

Prior to 2015/16		2015/16 Onwards	
Level	System Adequacy / Control Application Adequacy	Level	System Adequacy / Control Application Adequacy
Full Assurance	A sound system of internal control likely to achieve the system objectives, and which is operating effectively in practice.	Substantial Assurance	A sound system of internal control likely to achieve the system objectives. Only minor issues of compliance in control operation were noted.
Substantial Assurance	A basically sound system of internal control, but where there are some weaknesses that may put achievement of some system objectives at risk.	Adequate Assurance	A generally sound system of internal control, but where there are some weaknesses that may put achievement of some system objectives at risk. Some significant issues of compliance, efficiency or specific gaps in internal controls operation were noted which need to be addressed to achieve the system objectives.
Limited Assurance	A system of internal control that is satisfactory in part, but which contains a number of weaknesses that are likely to undermine the achievement of system objectives and leave it vulnerable to material error/abuse or threatening risk.	Limited Assurance	A system of internal control that is generally and inherently weak, containing a number of significant design/control weaknesses which put the majority of system objectives at risk. Numerous and/or serious weaknesses in the internal control framework noted.
No Assurance	An unacceptable system of internal control, containing fundamental weaknesses creating serious doubts over the achievement of system objectives and leaving it vulnerable to significant error / abuse.	No longer applied	

High Category Recommendations

Seventy three high category recommendations were raised in internal audit assignments during 2015/16 as set out in Annex B. An action plan has been agreed with management to address these issues and the progress in addressing the control failings were reported to the Audit Committee in a report containing management responses. The comparison of the number of high category recommendations made in 2014/15 and 2015/16 is as follows:

Number of Reports Completed	Number of High Category Recommendations Made	Average Recs Made per Audit Report
2014/15	23	42
2015/16	45	73
		1.83
		1.62

The level of high level recommendations raised demonstrates the robust challenge Internal Audit has provided through audit review. Additionally, the rebalancing of the audit programme has resulted in a higher proportion of strategic audits being undertaken, which have not been subject to audit review previously.

The JIAU does not consider there to be significant omissions or risk exposure in relation to the identified issues due to the response of management in addressing the required mitigating actions. The Audit Committee was presented with a progress report in June 2016 and did not consider there to be significant failings or concerns in relation to management control over the management responses.

Significant or Fundamental Recommendations Not Agreed with Management

The JIAU identified one high risk finding which was not agreed with management. However, it was concluded that adequate mitigating actions had been put in place to minimise any risks arising.

The Internal Audit Team and Resources

Team Composition

The Cardiff and Swansea Audit Committees and Councils approved the recommendation to end the JIAU Agreement and dissolve the Joint Internal Audit Unit at the end of the 2015/16. The management teams have continued to work together on:

- Agreeing the transitional arrangements, ensuring that a quality internal audit service continues to be available to both institutions;
- Finalising a proposed structure

The current arrangements, with the JIAU team providing an internal audit service to Cardiff and Swansea will continue until at least January 2017, with a possibility of the transition being extended to March. The current Acting Head of Internal Audit will remain acting head during this time and will continue to work with members of UEB and PSB. Building on the significant achievement last year, the team is preparing to deliver the internal audit programmes for 16/17 for Swansea and Cardiff.

Both Swansea and Cardiff management teams have been working on developing a proposal to establish a predominantly in-house based internal audit service and have now advertised for Heads of Internal Audit.

The team currently consists of the Acting Head, one Senior Internal Auditor and two Internal Auditors. In addition to the core team, a temporary Auditor was appointed in May 2016 and was engaged in internal audit work for 2015/16.

The Acting Head of Internal Audit is responsible for ensuring that staff are qualified and equipped to complete their assigned tasks. Performance is measured within the team as part of the appraisal process and feedback is provided to team members on the submission of each internal audit assignment.

Team Member	Professional Qualifications
Acting Head	ACCA and AAT
Senior Internal Auditor	CIA
Internal Auditor	AAT, working towards CIA
Internal Auditor	AAT and PRINCE2

Assignments from the 2015/16 plan which were considered to be specialist areas of assurance, that being Risk Management, TRAC, Widening Access, CMA, and Estates Management, were completed by the appointed provider for general audit services, Mazars LLP.

Reviews of the Student Information Management System, Information Security Framework and Penetration Testing Management and Intrusion Detection were completed by the appointed provider for IT audit services, BDO LLP.

Continuing Professional Development

Continuing professional development is fundamental to the team and team members have participated in events to gain further experience in the following areas:-

- HEFCW : Annual Risk Assurance Updates and Student Data and Systems meetings,
- CHEIA : Regional Meetings and Annual Conference,
- EU Grants: FP7 and INTERREG Audit Updates,
- Other Training : Risk Management Workshops and ACCA Professional Level Modules.

Internal Audit Costs

The costs to Cardiff University relating to the provision of services by the Joint Internal Audit Unit for the financial year 2015/16 are, and can be compared to 2014/15, as follows:

Description	2015/16	2014/15
JIAU Staff Costs 1 (Vatable)	131,963	49,362
JIAU Staff Costs 2 (Non-Vatable)	89,328	110,846
Non Staff Costs	69,028	70,543
Total VAT	40,198	23,979
Total Costs	330,517	254,730

The JIAU incurred income from the recharge of costs relating to the audit of EU grants including FP6, FP7, INTERREG and Marie Curie. The sum of income from the audit of grants was as follows:

Description	GL Code	Amount £
Internal Trade CU	10-64100-EE64101000-70604	27,135

The costs relating to the JIAU are recorded on the Cardiff University finance system and an invoice is raised to recharge a proportion of the costs from Swansea University in accordance with the joint agreement.

2015/2016 Audit Programme

Audit No.	Cardiff University Audit Area & Topic	Planned Days	Actual Days	Status	Audit Assurance Category	Recommendations Made				
						Total	High	Medium	Low	Value for Money
Research										
1516/C1&2	Research Income & Volume : Framework & Controls	20	15	Complete	Substantial	1	0	1	0	0
1415/C33	Research Integrity : Concordat & Application	10	10	Complete	Limited	5	2	2	1	0
1516/C3	Centre for Research Trials : Computer Validation	10	16	Complete	Limited	8	4	4	0	0
1516/C4	Research Institutes &Centres (URIs) : Framework	25	12	Complete	Adequate	4	1	3	0	0
1516/C28	EU Grants Internal Controls	10	10	Complete	Adequate	5	0	4	1	0
1516/C26	Research Project Framework	15	15	Complete	Adequate	6	0	6	0	0
Education										
1516/C5	Student Experience/Voice Project	10	10	Complete	Substantial	2	0	2	0	0
1516/C6	PG Recruitment Framework & Controls	10	10	Complete	Substantial	1	0	0	0	1
1516/C7	Widening Participation	10	10	Complete	Substantial	6	0	3	3	0
Engagement										
1516/C12	Engagement Project [3/5]	5	6	Complete	Substantial	1	0	1	0	0
1516/C24	Innovation System : framework & controls	15	10	Complete	Substantial	1	0	1	0	0
International										
1415/C11	Overseas Partnerships and Recruitment	5	10	Complete	Adequate	14	0	9	5	0
Human Resources										
1516/C19	UKVI : Staff Framework & Controls	10	12	Complete	Substantial	3	0	0	3	0
1415/C32	Colleges & PSG : HR alignments	10	12	Complete	Substantial	3	0	0	3	0
1415/C16	Staff Mandatory Training	5	8	Complete	Limited	8	2	6	0	0
Finance										
1415/C28	TRAC Review	10	10	Complete	Limited	18	3	8	7	0
1516/C20	Cash Income Checks	5	7	Complete	Adequate	5	0	3	2	0
1516/C21	Treasury Management	10	10	Complete	Adequate	7	0	5	2	0
1516/C27	Vending Machines	10	10	Complete	Adequate	8	0	7	1	0
College Internal Control Audits										
1415/C35A	College of Arts, Humanities and Social Sciences: College Research Centre [WIZERD]	7	7	Complete	Adequate	6	2	3	1	0
1415/C35B	College of Arts, Humanities and Social Sciences: College Research Centre [DECHIPHer]	7	7	Complete	Substantial	2	1	1	0	0

Audit No.	Cardiff University Audit Area & Topic	Planned Days	Actual Days	Status	Audit Assurance Category	Recommendations Made				
						Total	High	Medium	Low	Value for Money
College Internal Control Audits										
1415/C37A	College of PS&E & Schools : Service Accounts	5	7	Complete	Limited	8	4	1	3	0
1415/C37B	College of PS&E & Schools : LCRI (Document Retention)	5	6	Complete	Limited	12	6	3	3	0
1516/C13C	College of BMLS : Dermatology	6	7	Complete	Limited	8	5	2	0	1
1516/C13D	College of BMLS : Diabetes	6	7	Complete	Limited	8	4	4	0	0
1516/C13B	College of PSE : Maximising Research Expenditure	5	11	Complete	Limited	4	4	0	0	0
1516/C13A	College of PSE : UKVI Tier 4 Compliance	8	10	Complete	Limited	10	4	5	1	0
1516/C30	College of AHSS : Security Arrangements	10	10	Complete	Limited	9	3	4	2	0
1516/C15	Student Number Planning Process	10	10	Complete	Adequate	6	1	3	2	0
Estates										
1516/C23	Estates Management : Maintenance	7	7	Complete	Limited	13	6	5	2	0
1516/C31	Selection of Contractors	10	10	Complete	Limited	5	5	0	0	0
Information & Communication Technology										
1516/C22A	Information Security Framework Programme	10	10	Complete	Adequate	11	0	5	6	0
1516/C22C	Student Information Management System	10	10	Complete	Adequate	6	0	4	1	1
1516/C22B	Penetration Testing Management and Intrusion Detection	10	10	Complete	Advisory	5	0	4	1	0
Regulatory & Compliance										
1516/C18	HE Data & Systems & Processes	20	20	Complete	Adequate	12	0	10	2	0
1516/C17	UKVI : Student Framework & Controls	10	10	Complete	Substantial	4	0	4	0	0
1516/C8	Home Office : Compliance	10	9	Complete	Adequate	5	0	4	1	0
1516/C16	PREVENT Agenda : Framework & Controls	5	7	Complete	Adequate	3	0	3	0	0
1516/C29	Consumer Marketing Authority Framework	7	7	Complete	Substantial	5	0	1	3	1
1516/C29	HTA : Compliance	10	Deferred until Autumn 2016 [Agreed with Audit Committee]							
Corporate Governance & Risk Management										
1415/C17	Info Security Framework : CUBRIC ISO 27001	10	12	Complete	Advisory	7	4	3	0	0
1415/C2	Fraud Risk : Mitigation through Operational Controls	5	5	Complete	Substantial	2	0	0	2	0
1516/C14	CUC Code & Governance Structure	5	8	Complete	Adequate	8	0	4	4	0
1415/C5	Corporate Risk Management	5	7	Complete	Limited	9	3	6	0	0
1415/C6	Operational Risk Management	8	8	Complete	Limited	6	5	1	0	0
1415/C1	University Business Change Management (Specific Project)	15	15	Complete	Limited	8	4	4	0	0

High Category Recommendations and Management Responses

Review	Recommendation	Agreed	Management Response
Research Integrity	The governance arrangements for Research Integrity should be improved to ensure regular review and oversight.	Yes	Research Integrity and Ethics Committee is being established and will ensure regular overview.
	The recommendations raised from the ARUKBBC should be delegated to a responsible officer for prompt implementation.	Yes	An ARUKBBC action plan has been developed which addresses each of the recommendations. It articulates an action and responsible officer. Quarterly updates on progress were made to the Governance Committee. A number of actions remain outstanding which are due to be completed in 16/17.
Centre for Research Trials : Computer Validation	The CTR should accelerate the ongoing revision of the three sets of SOPs with a view to incorporating best practice within the organisation. This should include: <ul style="list-style-type: none"> addressing the issues identified in the SOPs (appendix 1) review the current practices outlined in the SOP which are not adhered to operationally with a view to assessing their need.	Yes	The CTR is in the process of harmonising SOPs across the 3 units which make up the CTR. This is a priority project for the CTR for the summer of 2016. Wherever possible the recommendations from this audit will shape the new SOPs.
	The Business Requirement Document detailing the trial requirements and the Sign Off Document should be fully completed and signed prior to development. Documents should be dated upon signature and should not be backdated. The BRD and Sign Off documents should then be filed in the TMF in accordance with the SOP.	Yes	As part of the CTR SOP harmonisation project (mentioned above in point 1) a new BRD SOP and template is being developed. This is a priority CTR deliverable for the summer of 2016. In addition to this, the new CTR IS SOP on 'Design & Build' of a new system identifies the requirement for all necessary inputs such as the BRD to be present and signed-off as part of the design stage before the build stage can proceed. A QA check will be included in the "Release to Live" SOP, to ensure that all IS & DD documentation is signed prior to release of the database to the live environment.

Review	Recommendation	Agreed	Management Response
	<p>Script testing is a key control in ensuring the validations function correctly before the systems goes live. It is strongly recommended that the procedures encompass the issues identified and that training is provided to staff undertaking the script testing.</p> <ul style="list-style-type: none"> • Completion of test script testing should include labelling of documentation, user values entered correctly and in full, • Parameter testing should be clearly defined and intelligent testing undertaken eg consider a date in the future, testing data beyond that defined on the testing script • Fails/Passes should be clearly recorded • Electronic testing should mirror the paper version of the testing scripts • Macro Subject Data reports should be run at the end of each testing session and attached to the testing scripts to ensure an adequate audit trail. <p>A QA should be undertaken upon completion of the script testing to ensure all tests were carried out satisfactorily and errors addressed.</p>	Yes	<p>There is a lack of clarity within the SOPs which has led to poor Quality Assurance.</p> <p>A 'sign off' listing is completed by SEWTU which will be introduced for all projects.</p> <p>Issues arising from testing will be documented together with an agreed plan being devised of tests to ensure that the protocol is followed. It should be noted that most of the errors occur due to time constraints therefore consideration may need to be given to the time allocated for testing to ensure that errors are rectified at an early stage.</p> <p>The new CTR UAT SOP requires approval of the testing plan and UAT testing script prior to use. It also provides guidance on the types of testing that are required.</p> <p>The new CTR UAT test script requires that passes and fails are recorded.</p> <p>All relevant staff will be trained in the requirements of this SOP.</p> <p>A QA check of the UAT will be mandated as part of the "Release to Live" SOP</p> <p>The issues identified in the FURVA script testing will be documented in a CAPA.</p>
	<p>THE MHRA Good Clinical Practice Guide requires that 'data management processes are required to ensure that the data included in the clinical trial report is accurate'.</p> <p>Whilst extensive script testing is undertaken it is essential that further testing is undertaken to ensure that data can be extracted before the system goes live.</p> <p>Having concluded the investigation it is strongly recommended that action taken to demonstrate that the data that was re-input is accurate and to progress the updates as identified during the investigation.</p> <p>It is recommended that a CAPA is undertaken promptly to investigate significant issues arising.</p> <p>The SOP should be updated to reflect data extraction before the system goes live.</p>	Yes	<p>Extracting data to be added as part of the sign off process. There is potentially a problem with extracting data from MACRO which will require statisticians input.</p> <p>Extracting data is to be included in the relevant CTR IS & DD SOP as a standard process.</p> <p>A CAPA will be compiled to document the issue identified in FURVA</p>

Review	Recommendation	Agreed	Management Response
Research Institutes (URIs) : Framework	There should be transparency around proposed business case budgets.	Yes	Agreed
Staff Mandatory Training	The University should develop a framework in respect of staff training, including mandatory training as a key training aspect. The framework should include the necessity to review and evaluate mandatory training requirements on a regular basis to ensure that legislative duties are fulfilled, e.g Bribery Act 2010. Consultation should be undertaken with key stakeholders including UEB, H&S Committee and E&D Committee.	Yes	A framework confirming the full scope of mandatory training would be useful to inform future developments and assist managers in ensuring training is undertaken. To date, the University has limited mandatory training to statutory compliance which includes: Equality and Diversity online and Health Safety Inductions, Chair Panel Training.
	Clear guidance should be available via the intranet in respect of mandatory training requirements and the associated roles and responsibilities of all University staff and line managers. Additionally, training matrix templates should be made available as a best practice guide.	Yes	The HR webpages in this area are being reviewed and strengthened to include staff roles and guidance on Staff Development. The role of training within line manager roles to date has been implicit rather than explicit through induction, probation and PDR requirements. This is being strengthened through work being undertaken on the role of the line manager and the academic line manager.
TRAC Review	The TRAC Manager needs to ensure the minimum response rate is achieved in all instances. The University should consider if this has a material impact on the return.	Yes	This has been reviewed for the 14/15 TAS surveys to ensure at least minimum compliance
	The University should either engage a statistician to assess and approve the current one week approach or the TAS collection period should be extended to four months.	No	The survey is carried out over 3 separate weeks throughout a financial year. Confirmation had been received for the previous TAS in 11/12 and as the same methodology was adopted for the 14/15 TAS further confirmation was not required. In addition, the TAS outcomes for 2014/15 have been reviewed for reasonableness by the Heads of Schools/School Managers. Going forward, it is expected that the adoption by the University of the Simitive workload planning software will allow extraction of time allocation data on an annual basis for TRAC purposes.

Review	Recommendation	Agreed	Management Response
	<p>The University should consider exploring TAS system's where there is a validation control of 100%.</p> <p>All TRAC survey's which do not total either 1 or 100 should not be accepted as a valid response.</p> <p>As part of the duplicate testing already undertaken, consideration should be given to the 'survey number' as well as the academics name.</p>	Yes	Additional checks will be done on the 14/15 TAS data to ensure that the totals add to 100% and that any duplicate surveys are removed.
<p>College of Arts, Humanities and Social Sciences Research Centre : WIZERD</p>	<p>The financial performance of WIZERD should be a standing item on the agenda for each meeting of the Executive Group.</p>	Yes	<p>A standard item on WIZERD's financial profile has been added to the agenda for monthly Executive Team meetings from July 2015.</p>
	<p>WIZERD should prepare:</p> <ul style="list-style-type: none"> • An Annual Plan that outlines its aims and key performance indicators (KPIs) for the year; • An Annual Report that outlines the activities, achievements and outcomes of the Centre linked to agreed KPIs for the previous year; • A Risk Register outlining key risks faced by the Centre. <p>The format, contents and timing of the Annual Plan, Annual Report and Risk Register should be agreed in consultation with the School and College so that common systems and processes can be adopted for all research centres.</p>	Yes	<p>WIZERD has produced an update report to cover the period to June 2015.</p> <p>WIZERD will seek guidance from partner HEI's, partner schools within Cardiff and the College of Arts, Humanities and Social Sciences as to the content they would like to see included in the plan and report.</p> <p>The plan and report will be produced for WIZERD as a whole (rather than just WIZERD@Cardiff) and will be approved by the WIZERD Steering group before being sent to Heads of all partner schools, Heads of faculty/college and PVC's research.</p> <p>WIZERD will produce a risk register for the Institute as a whole. This will be regularly reviewed by the WIZERD Steering group.</p>

Review	Recommendation	Agreed	Management Response
<p>College of Arts, Humanities and Social Sciences Research Centre: DECHIPHer</p>	<p>DECIPHer should prepare:</p> <ul style="list-style-type: none"> • An Annual Plan that outlines its aims and key performance indicators (KPIs) for the year; • An Annual Report that outlines the activities, achievements and outcomes of the Centre linked to agreed KPIs for the previous year; • A Risk Register outlining key risks faced by the Centre. <p>The format, contents and timing of the Annual Plan, Annual Report and Risk Register should be agreed in consultation with the School and College so that common systems and processes can be adopted for all research centres.</p>	<p>Yes</p>	<p>DECIPHer currently reports annual KPIs to its Scientific Advisor Board. These, along with a risk register will now be reported to the annual DECIPHer cross college board.</p> <p>Issue to be referred to School Research Committee</p>
<p>College of Physical Sciences and Engineering: Service Accounts</p>	<p>Prior to the implementation of college procedures, the Finance Department and Research and Innovation Services should clarify their responsibilities and the correct treatment for 'Non-Research Services'. This may involve a review of 'Services Rendered' as included in section 4 in order to assess if they have been correctly classified to date.</p> <p>The identified exceptions within the School of Chemistry should be reclassified as Service Accounts.</p> <p>In addition, once a clear definition for Service Accounts has been defined the college should obtain confirmation from the schools that all applicable services have been classified as Service Accounts.</p>	<p>Yes</p> <p>Yes</p>	<p>Director of Finance / Director of Research need to set clear definitions of what is classified as a Service. In respect of what is run via a "Project" and what is run via a School Analysis Code. Also clear definition required for what would be - use of a school "facility (AG codes) " or "service"(M* codes)</p> <p>A procedure document on 'Non-Research' policy to be drafted.</p> <p>Review, classify and set up "service" accounts as required.</p>

Review	Recommendation	Agreed	Management Response
	<p>Once the Colleges responsibility for 'Non-research Services' is fully defined in conjunction with RIS, college level procedures for the treatment of 'Non-research' services should be established.</p> <p>As a minimum, the procedure should;</p> <ul style="list-style-type: none"> • Define the categories of non-research external services and who holds responsibility for each category. • Clearly state what legal document is required to be in place for each type of non-research service provided. i.e. Is a contract required to be in place for third parties who utilise University equipment. • Define what type of service a service account should be used for and provide an indication as to what it should not be used for i.e. doctoral prizes, equipment expenditure and research projects. • Define what costing methodology should be applied to each type of service. This will need to consider how rates for equipment are determined, monitored and approved. • Define what expenditure is acceptable to be processed through a service account. i.e. is it acceptable for an academic to process travel expenses through a service account. • Require clear documentation of the source of income to be documented. i.e. where an invoice is raised for the use of a facility it should be possible to see what facility has been used, how long it has been used and the rate which has been charged. • State the monitoring requirements for Service Accounts. 	<p>Yes</p>	<p>These can be documented and signed off and implemented across the Whole University</p> <p>A procedure document on 'Non-Research' policy to be drafted</p>

Review	Recommendation	Agreed	Management Response
	<p>The sales invoice request forms should contain sufficient information to recalculate the income amount charged. i.e. it should detail the hours/days and the rate applied.</p> <p>The sales invoice request form should be reviewed by the school finance team to ensure the rate applied complies with the agreed rates.</p>		<p>The University needs to determine the correct pricing strategy for all services.</p> <p>These can then be documented and signed off and implemented across the Whole University</p>
<p>College of Physical Sciences and Engineering: LCRI Programme [Document Retention]</p>	<p>Research and Innovation Services (RIS) should implement a document management policy in line with the Welsh European Funding Office (WEFO) requirements.</p>	Yes	<p>RIS has already developed a document schedule in line with WEFO requirements and is working on producing a WEFO project managers guide.</p>
	<p>Project management should ensure that University document management policies are consistently applied.</p>	Yes	<p>The School would welcome clear and timely guidance from RIS to enable future project managers to apply policies consistently.</p> <p>RIS will work to establish project management guidance, covering procurement, HR, eligibility and document retention. This will be provided to a project manager at initial meetings and be available on RIS intranet pages.</p>
	<p>RIS should review subcontracting arrangements to ensure that document management policies are appropriately communicated to and accepted by all relevant parties.</p>	Yes	<p>RIS contracts team have worked with other Welsh HEI to establish a standard partnership agreements for ERDF funded projects, this will be implemented on all projects.</p>
	<p>Project management should appropriately evidence that all relevant parties are compliant with University document management policies including the completion of the document retention schedule.</p>	Yes	<p>The School would welcome clear and timely guidance from RIS to enable future project managers to apply policies consistently.</p>
	<p>RIS should include the requirement to complete the project document retention schedule as part of initial project stages to ensure completion in a timely manner.</p>	Yes	<p>Document retention guidance will be provided to all projects at initial meetings.</p>
	<p>RIS and HR should work collaboratively to ensure that all relevant appointment documentation is retained for the specified WEFO retention period.</p>	Yes	<p>RIS is currently working with HR to ensure recruitment and employment contracts are in line with WEFO requirements.</p>

Review	Recommendation	Agreed	Management Response
College of Biomedical Lifesciences: Dermatology PGT Courses	The review of pay arrangements should be resolved promptly to ensure that specialist tutors and lecturers are retained and continue to provide and deliver specialist knowledge and skills on the Dermatology PGT programme.	Yes	We have previously recognised that this is an issue and have been working to resolve this for some time. Following the transfer of the PG programmes to C4ME we expect this to be easier to resolve than has historically been the case. C4ME has completed an analysis of existing use of casual staff and rates of pay across all PGT programmes within the School. We are working collaboratively with HR to a deadline of 1 st September 2016. Where appropriate existing casual staff will be moved onto variable hours contracts.
	A Strategic Plan for Dermatology should be documented to communicate programme objectives and any actions needed to achieve those objectives and all other critical elements to enable delivery of the Dermatology PGT programme. The Strategic Plan should be reviewed and agreed by all relevant parties on an annual basis to ensure continued applicability.	Yes	Prior to the 1 st January 2016 all PGT programmes were managed in Research Divisions within the School. Since C4ME took responsibility we have been focused on implementing and recruiting to the planned staffing structures. The next priority is to develop strategic planning within and across individual programmes. Support from central C4ME shared service teams will be provided.
	Responsibility for reviewing financial transactions should be clearly established to ensure expenditure is analysed appropriately and is in line with the business needs of the programme.	Yes	Due to paucity of shared services staff since the implementation of new structures, managing the financial arrangements has been challenging. We are recruiting 5 new members of staff to the Planning and Resources team that will take over this work.
	A review should be undertaken by management to ensure the programme is sustainable by making it attractive to the best students and comparative to direct competition.	Yes	The College is developing a strategy for setting fees and will consider this as part of that programme of work.
	An assessment review should be undertaken in a timely manner by management to ensure that the newly introduced shared service team structure is effective and adequately facilitates the business needs of the programme.	Yes	It is envisaged that the new shared service teams to which we are currently recruiting will provide support to all programmes in C4ME in due course. However, this is currently at developmental stage and will take time to become embedded. The shared service team provision will be reviewed in January 2017.

Review	Recommendation	Agreed	Management Response
College of Biomedical Lifesciences: Diabetes	The review of pay arrangements should be resolved promptly to ensure the specialist tutors and lecturers are retained and continue to provide and deliver specialist knowledge and skills on the Diabetes PGT Programme.	Yes	We have previously recognised that this is an issue and have been working to resolve this for some time. Following the transfer of the PG programmes to C4ME we expect this to be easier to resolve than has historically been the case. C4ME has completed an analysis of existing use of casual staff and rates of pay across all PGT programmes within the School. We are working collaboratively with HR to a deadline of 1 st September 2016. Where appropriate existing casual staff will be moved onto variable hours contracts.
	A Strategic Plan for Diabetes should be documented to communicate programme objectives and any actions needed to achieve those objectives and all other critical elements to enable delivery of the Diabetes PGT programme. The Strategic Plan should be reviewed on an annual basis to ensure continued applicability.	Yes	Prior to the 1 st January 2016 all PGT programmes were managed in Research Divisions within the School. Since C4ME took responsibility we have been focused on implementing and recruiting to the planned staffing structures. The next priority is to develop strategic planning within and across individual programmes. Support from central C4ME shared service teams will be provided.
	Responsibility should be clearly established and appropriate access given for reviewing financial transactions to ensure expenditure is analysed appropriately and is in line with the business needs of the programme.	Yes	Due to paucity of shared services staff since the implementation of new structures, managing the financial arrangements has been challenging. We are recruiting 5 new members of staff to the Planning and Resources team that will take over this work.
	An assessment review should be undertaken in a timely manner by management to ensure that the newly introduced shared service team structure is effective and adequately facilitates the business needs of the programme.	Yes	It is envisaged that the new shared service teams to which we are currently recruiting will provide support to all programmes in C4ME in due course. However, this is currently at developmental stage and will take time to become embedded. The shared service team provision will be reviewed in January 2017.
College of Physical Sciences and Engineering: Maximising	It is recommended that the Financial Procedures, Applying and Accepting Research Grants are updated to take account of changes since its publication in 2012. In order to delay general outdating of procedures it is further recommended that contact details are not included in Financial Procedures.	Yes	This will be fed back to the Director of Finance and Director of Research and Innovation Services, so their section heads can update and publish amended procedures.

Review	Recommendation	Agreed	Management Response
Research Expenditure	<p>In order to maximise research income it is recommended that a suite of reports is developed by RIS to facilitate a central review by College Finance.</p> <p>A central review should then be undertaken by College Finance, with regular reporting by the Schools.</p> <p>In order to maximise research income it is recommended that a central review is undertaken by College Finance, with regular reporting by the Schools.</p> <p>Schools should be encouraged to utilise the RIS reports for monitoring purpose with regular School meetings established with College Finance. It is further recommended that regular contact is established with RIS to promote areas of good practice and facilitate effective monitoring.</p>	Yes	<p>College Head of Finance will work with the Head of Research Office, to review the current reports available to management and will look to develop a standard suite of reports, for Research Awards, Applications and Income, that can be reviewed at the various levels (Uni/College/School/research Group etc..) and that meets the demands of senior management to assist with the monitoring of research income.</p>
	<p>To ensure effective monitoring of the research income it is recommended that a coding structure is introduced to record 'Vacated' projects.</p>	Yes	<p>The Research Post Awards team, will need to see if there is a classification available to record staff who have left the University as "vacated" (or other variant).</p>
	<p>Facility recharges should be processed on a timely basis. Facility charges should be supported with accurate supporting documentation.</p> <p>It is recommended that project staff recruitment is initiated in a timely manner and approved at the most appropriate level to ensure that staff costs can be maximised and unnecessary delays minimised. This could be achieved by introducing early preparation work prior to approval, i.e. when it is anticipated that funding will be approved to ensure staff are recruited as early as possible when a project commences.</p> <p>Discrepancies identified should be investigated on a timely basis to ensure that data is correctly reported on the financial position of the research grants expenditure. Follow up audit to conclude on the School of Earth Sciences.</p> <p>It is recommended that the School Finance department takes an active role in the oversight of grant expenditure and grant claims.</p>	Yes	<p>This will need to be reviewed regularly by School Research Administrators and the RIS Research Grants Office Post Awards team.</p> <p>Following a recent review of the University's Research Grants Office Post Awards function, a number of recommendations were made, including regular meetings between the School Research Administrators and the Research Grants Office Post Awards team, this should help all involved in monitoring expenditure ensure costs are charged to grants in a timely manner.</p> <p>This is being introduced in Nov 16.</p>

Review	Recommendation	Agreed	Management Response
College of Physical Sciences and Engineering: UKVI Tier 4 Compliance	A framework around international students working within the Colleges/Schools and Jobshop should be established to mitigate the risk of any potential breach in visa restrictions and should be consistently applied throughout the University.	Yes	A clear work instruction has been be put together to identify the process that should be operated for authorising and controlling where students work and hours worked. This will ensure control. Roles and responsibilities are highlighted in both the work instruction and manager guidelines and training material and are communicated to the schools to ensure adherence to the process agreed.
	Reporting processes and structures should be clearly established and communicated throughout the University.	Yes	A joint document held by both the Jobshop and CU outlining the reporting process for potential breaches will be developed. There is also clear training material for managers available via the intranet on responsibilities.
	An exercise should be conducted to determine, where possible, the level of breaches on Tier 4 employment restrictions and the financial cost to the University.	Yes	A clear distinction between those engaged in PGR development and students working has been defined with all students working for CU required to be processed through the Jobshop. This will ensure the highest level of control and one single source of information. The only exception is PGR engagement where sharing of information will be undertaken to ensure compliance.
	Any known breaches identified as a result of Recommendation 9 should be reported to UKVI as per the Tier 2 and Tier 4 sponsor duties.	Yes	The licence holder for both University employees and students undertake to report any breaches in line with the guidance provided by UK VI and to ensure a method of informing licence holders is in place.
College of Arts, Humanities and Social Sciences: Security Arrangements	As soon as practical a Building User Group should be established for the Glamorgan Building ensuring representation from all users of the building including a representative from Security and Portering Services.	Yes	AHSS : A BUG will be established as soon as practical. Once the BUG has been established Security will attend as they do all BUG meetings.
	The current process for managing University estate keys should be reviewed to ensure that cost efficiencies are maximised and University security strengthened.	Yes	All new buildings within the University estate will be set up for card reader access only. It is intended that existing buildings will be updated systematically. Work is being undertaken with PMITS to ensure that all electronic access is controlled via one server ensuring override control is managed.

Review	Recommendation	Agreed	Management Response
	Staff should be reminded of the requirement to check in when lone working and any anomalies should be reported at governance meetings.	Yes	<p>There is currently a CU building use and lone working committee chaired by Dev Biddlecombe and Sue Midha tasked with looking at lone working. There are many similar technological fixes to this problem that come at a cost. The current size and diverse nature of CU Campus does not avail itself to in depth monitoring by physical security so consequently the responsibility rests with the 'lone worker' who very often is unaware or fail to adhere to process.</p> <p>The working committee will endeavour to take this issue forward and reach appropriate solutions in due course.</p>
Student Number Planning Process	The University should incorporate risks associated with the Student Number Planning Process into relevant risk registers with practical mitigation detailed.	Yes	We will include this risk in the risk register for Strategic Planning and Governance
Estates Management : Maintenance	<p>As soon as practical, the University should obtain assurance that the Statutory Health and Safety requirements are being adhered to for the buildings containing students and staff at the Heath Campus. It is not sufficient to receive verbal confirmation, the relevant registers and supporting documentation is required.</p> <p>The University should establish a control mechanism to ensure that, going forward, statutory Health and Safety requirements are being met.</p> <p>The University should clarify the services being provided within the existing signed SLA and ascertain whether they are appropriate and represent value for money. In addition, an annual review of the SLA should be completed.</p>	Yes	<p>Deputy Director Of Estates has written to UHB Trust Estates Director formally requesting access to all relevant records</p> <p>Process to be agreed between UHB Trust and Cardiff University</p> <p>CU Estates, CU Finance, UHB Trust and College of BLS to formally review arrangements</p>
	<p>As soon as practical, the University needs to obtain assurance that the Statutory Health and Safety requirements are being adhered to for all recently leased buildings.</p> <p>The Estates Division should ensure that all statutory health and safety requirements are met prior to a leased building coming online.</p>	Yes	<p>Confirmed as completed</p> <p>Process for ensuring all due diligence checks, including those relating to statutory health and safety requirements is under review.</p>

Review	Recommendation	Agreed	Management Response
	The University needs to ensure that a Maintenance Programme is approved in order to address the identified issues within the condition surveys. Going forward, the University should use condition surveys to inform future maintenance programs.	Yes	A detailed annual maintenance programme, utilising condition surveys and maintenance trend data, together with an indicative 5 year requirement will be produced for approval.
	The Estates Division should establish a programme for planned statutory maintenance, planned preventative maintenance and other planned maintenance. Performance against the Programme should then be reported and reviewed on a monthly basis.	Yes	The programmes of works currently held on individual spreadsheets will be consolidated to provide a centralised programme of works. Reports will be reviewed on a monthly basis.
	All Gas Boilers without exception should be inspected within a twelve month cycle. In the extraordinary instance where a gas boiler cannot be inspected within twelve months, the boiler should be isolated and a record of this retained. A common practice is to timetable contractor inspections for the 11 th month in order to mitigate the risk of a boiler not being inspected within the mandatory 12 month period.	Yes	The programme of gas boiler inspections is under review with control measures being put in place with amber and red flag for those assets within one month and two weeks of certification being due. Boilers will be isolated and records retained where inspections are not completed within the required timescale. Agreed
	The Estates Division should ascertain whether a gas certificate exists showing that the appliance has passed or if the appliance has been decommissioned therefore not requiring a certificate.	Yes	It is confirmed that the appliance had been inspected, tested and passed within the required timescales. The gas certificate which had been retained by the contractor in error, is now in place.
Selection of Contractors	Where external funding is used to procure goods and / or services, University procedures should reflect external funding requirements to ensure compliance. These should also be shared with all relevant parties i.e. Research Innovation Services and Procurement Services.	Yes	Part of fund manager process. Check through gateway process.
	All staff involved in any selection process should complete a declaration of interest form at the start of each selection process, so that Management can be fully informed of any potential conflict of interest.	Yes	Form to be developed and included in procedural manual.

Review	Recommendation	Agreed	Management Response
	Clear justification should be provided and approval obtained for not utilising the framework agreement or the University's tendering procedures prior to commencement of any capital works.	Yes	Monthly meeting with Procurement for forward planning. Process in oracle is in place.
	All relevant paper work should be signed, approved and submitted to Procurement Services prior to contractors / consultants working on-site.		
	A risk assessment / risk log should be established, regularly reviewed and actioned upon during all stages of the capital works projects being undertaken.	Yes	Project Board Meeting to be established. Risk Assessment to be included in agenda item.
Information Security Framework : CUBRIC ISO 27001	A project plan for the implementation of ISO 27001 should be drafted by the IT Systems Manager and approved by the Project Lead.	Yes	A project board has been convened and had its first meeting to define Terms of Reference. It has requested the project implantation plan from the IT Systems Manager and he is currently preparing this for the next meeting.
	CUBRIC Management Team should review the resources that are required to ensure that they are sufficient to complete the project and decide at that point whether to proceed with certification.	Yes	Ongoing as part of the remit of the newly constituted Project Board
	The CUBRIC IT Systems Manager should ensure that IT responsibilities are formally defined and appropriate security reviews undertaken.	Yes	This will be included in the project plan currently being prepared.
	A formal risk register should be established and maintained for IT matters and a Project Risk register for the ISO 27001 project.	Yes	This was agreed in the Project Board Terms of Reference
Corporate Risk Management	<p>The University should establish a clearly articulated policy for risk management. This should include;</p> <ul style="list-style-type: none"> • The identity of the individual responsible for managing a risk; • An outline of the commitment required from governors, academics and officers; and • Detail the monitoring and reporting framework. <p>The policy should be reviewed on a regular basis.</p> <p>Furthermore, the University should review and approve the draft risk management procedures, so that a standard process can be embedded within the Schools, Colleges and Professional Service Departments.</p>	Yes	<p>A policy for risk management will be developed over the summer, with a review of the policy in summer 17.</p> <p>Draft risk management procedures exist and formal review and approval will be sought through UEB at the start of next academic year.</p>

Review	Recommendation	Agreed	Management Response
	<p>The University should ensure that risk registers are compiled at a department level with any significant risks flowing into an overarching Professional Services Risk Register.</p>	Yes	<p>Departments do compile operational risk registers. The last discussion of an overarching Professional Services risk register took place in February where cross PS risks were considered. We will ensure that we put in place a more regular review of departmental risks and ensure they feed into the UEB risk register discussion.</p>
	<p>The process for escalation of risks from College Risk Registers to the UEB Risk Register needs to be formalised and an audit trail maintained.</p> <p>Consideration should be given to;</p> <ul style="list-style-type: none"> • Maintaining an audit trail of risks considered for inclusion within the UEB Risk Register from College Risk Registers. • Identification of risks which should be considered for escalation to the UEB Risk Register, i.e. those with a red gross risk score. • Where there are an accumulation of amber risks on College risk registers that may require escalation to the UEB Risk Register. <p>Ensuring risks identified at the UEB level are communicated at a college level.</p>	Yes	<p>The Director of Strategic Planning and Governance will work with the Head of the Vice-Chancellor's Office over the summer to develop the process.</p>
Operational Risk Management	<p>A Risk Policy and Procedure should be developed to ensure that risk management is embedded within the University to facilitate an effective and efficient operation which enables the University to respond to a variety of risks.</p> <p>The risk policy should:</p> <ul style="list-style-type: none"> • Identify the individuals responsible for the ownership and the management of risk; <p>Detail the risk management framework including the process to identify, assess monitor and report on risks significant risk to the University.</p>	Yes	<p>A policy for risk management will be developed of the summer, with a review of the policy in summer 17. Draft risk management procedures exist and formal review and approval will be sought through UEB at the start of next academic year</p>
	<p>Risk registers should be compiled at operational level addressing risk which could impact on the strategic performance.</p> <p>As the University operates a tiered risk management process the risks should flow into the overarching risk registers.</p>	Yes	<p>We will ensure that we put in place a regular review of School risks and ensure they feed into the College and UEB risk register discussion. This is already in place in BLS and we will build on this in the other Colleges.</p>

Review	Recommendation	Agreed	Management Response
	<p>Risk management training should be provided to all staff and should be included in the induction training in order that risk management is embedded within the University.</p>	Yes	<p>We will develop risk management training in order to embed both the process and a risk awareness culture. We will roll the training out with a focus on key roles like School Managers, College staff and colleagues in Professional Services Departments.</p>
	<p>Clear risk management responsibilities should be assigned with a clear distinction between ownership and management of risks. It is recommended that risk management responsibility is incorporated in individual's objectives to ensure accountability.</p>	Yes	<p>School Managers all have a consistent job descriptions which includes a responsibility around risk management. The risk management policy will set out the roles of other management roles in the University.</p> <p>College Registrars will review the PDRs for School Managers in light of this internal audit and identify themes for training.</p> <p>Ahead of the next PDR conversations we will issue communication which will ask for the full spectrum of responsibilities (including risk) to be reviewed for staff in key management roles.</p>
	<p>Risk registers should be fully completed to ensure an adequate audit trail and to ensure an effective risk management is embedded within the University. The risk register completion should include:</p> <ul style="list-style-type: none"> • A risk reference specific to the risk • The mitigating factors, residual likelihood, impact and residual value • a 'traffic light' system for scoring risk • Risk owners and risk managers <p>It is recommended that a standardised approach is adopted in determining the level of risks that are to be included on the risk register.</p>	Yes	<p>A consistent risk template is already being used by a number of Schools and PS departments and includes a number of the elements suggested already. The template for risk registers will be reviewed as part of the review of risk management policy and procedures and will be implemented formally following its approval by UEB.</p>

Review	Recommendation	Agreed	Management Response
<p>University Business Change Management</p>	<p>Future projects and programmes should include a clear benefit statement for each intended output. This should be used both as justification for proceeding with the project and for assessing the extent that the project has been successfully delivered. The benefit statement should be clearly defined, specific and include a means of measuring successful achievement both throughout the project and at project closure.</p>	<p>Yes</p>	<p>The need for improved benefits management has been recognised and as part of the next stage of maturity all programmes and projects have been undergoing a review of their benefits, developing their own benefit maps and profiles. This activity is being facilitated by the UPMO Benefits & Cost Mgr. working with each of the programme/project managers. The Web transformation programme was an early adopter of this and the approach has been developed so the follow on Web Enhancements project will develop benefit maps to understand the specific benefits and how they are being achieved. As well as helping to indicate risks associated with complementary or dependent work being completed elsewhere. The web transformation benefits are mainly qualitative (not quantitative) and as such are more difficult to measure.</p>
	<p>Where resources are not recruited or retained in line with the requirements outlined in the business case a formal change control process should be followed. This should include the identification of the potential impact of the resourcing change, in terms of time, cost and quality. The change should be formally approved by the steering group and at a threshold level set by the University, be reported for further scrutiny and approval by the relevant portfolio group and where high impact, University Executive Board (UEB).</p>	<p>Yes</p>	<p>All resources associated with the programme are subject to Steering Group approval in relation to the budget agreed.</p> <p>The scope was constantly being reviewed and work packages monitored in an attempt to keep this under control ensuring resources were in line with the budget.</p> <p>The original business case was based on resources from the Schools supplementing the programme resources to manage content transition from the old platform to the new one. This proved difficult for the programme to achieve and it was agreed via the ESPG to use programme resources to establish and maintain momentum for the programme.</p>

	<p>Future programmes should include a full assessment of the post programme financial and resourcing implications. It cannot be assumed that resourcing will remain consistent with pre programme levels. To do so increases the risk of reverting to a previous situation that prompted the programme to commence.</p>	<p>Yes</p>	<p>The UPMO has developed a BAU spreadsheet that assesses the impact of programmes on future BAU resources as part of the completion of all University wide projects and this is being developed further as more programmes are established and the term into the future is expanded.</p> <p>With specific reference to the Web programme, although early estimates were proved false the need for more resource had been identified and discussed in detail at Snr mngt, level. As a result current resources associated with the programme were extended and a subsequent additional phase of investment agreed to provide further web enhancements.</p>
	<p>The findings contained within this audit should be used by the Programme Management Office and the Web Transformation Programme Manager to:</p> <ul style="list-style-type: none"> • Inform and assist in the development of a robust Programme Management Framework <p>Ensure issues identified are included within the lessons learned document to assist with future projects and programmes.</p>	<p>Yes</p>	<p>Relevant action will be taken and embedded within the new Project Framework as this particular programme is now closed. Assurance process for Programmes & Projects has been agreed so that these recommendations are acted on and UPMO is audited on a regular basis as well a planned approach for specific programmes and to ensure recommendations are tracked.</p>