

STANDARDS AND GOVERNANCE COMMITTEE – 05 April 2013
APPENDIX 2

INTERNAL AUDIT RECOMMENDATIONS – GLOSSARY OF TERMS

Page Number	Audit Title	Term	Definition
Page 2	Revenue Contracts	Standing Orders for contracts	Contract Standing Orders set out the administrative procedure that must be followed in seeking tenders and letting contracts for the supply of services and works.
Page 4	Taxation – benefits in kind	P11D	A tax form filed by United Kingdom employers for each employee earning over £8500 per year, and sent to the tax office with which their PAYE scheme is registered. It is used to report benefits provided and expense payments made to employees by employers that are not put through the payroll. Employees are also given a copy, should they need it for a self-assessment tax return.
Page 6	Taxation – benefits in kind	SAP	The IT system that the Service uses for administering key functions such as the main accounting system, payroll, and training systems.
Page 13	Budgetary control	Scheme of delegation	The Scheme deals with the levels of responsibility and accountability of the officers named in specified areas of control.

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Page 13	Budgetary control	Financial Regulations	<p>Financial regulations are the framework within which the financial affairs of the Authority operate, and apply to all the Authority's activities. The regulations identify responsibilities in full, but from a commonsense point of view can be summarised as follows:</p> <ul style="list-style-type: none"> • Major financial decisions, including setting the annual budget, must be taken by members as advised by the Treasurer. • The Authority encourages the Chief Officer and his staff to take as much day-to-day responsibility for financial management of the service as possible within the agreed budget. • The Treasurer (for financial matters) and the Clerk (for legal matters) have statutory responsibilities and should be consulted on significant issues or where members or officers have any doubt about the correctness of a possible action. • Spending must be regularly monitored to ensure that it stays within approved budgets. • Members, as advised by the Treasurer, Clerk and Chief Officer, are responsible for identifying significant risks to the Authority and for putting in place a strategy to deal with them. • Payments, including to employees, can only be made through arrangements approved by the Treasurer and within detailed procedures laid down. • All partnership arrangements must take account of appropriate financial and legal matters.
Page 14	Programme and Project Management	Prince 2	A type of Project Management methodology.
Page 12	Programme and Project Management	Impact Assessment	An assessment of impact and risk for the following areas; People (Equality Impact), Health and Safety, Resources and Environment.

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Page 14	Programme and Project Management	Stakeholder Analysis	An analysis of anybody and everybody with a stake in the project - clients, sponsors, other project team members, the general public etc can be considered stakeholders.
Page 14	Programme and Project Management	Risk Register	An uncertain event that, should it occur, will have an effect on the achievement of objectives. A risk is measured by a combination of the probability or likelihood of something happening vs the impact it may have on time, cost and quality. The Risk Register logs any identified risks.
Page 14	Programme and Project Management	Project Mandate	The Project Mandate is prepared by Senior Management. It contains information created externally to the project, which forms the Terms of Reference and is used to start up a project. It should contain at least some basic elements of the Business Case and clearly informs the project manager of the objectives.
Page 14	Programme and Project Management	Project Initiation Document (PID)	The Project Initiation Document (PID) should adequately define the project and provide a basis for its management and assessment of its overall success. It must demonstrate that the project has a fundamentally sound basis before gaining project board commitment.
Page 14	Programme and Project Management	Business Case	The justification for an organisational activity (project) which typically contains costs, benefits, risks and timescales, and against which continuing viability is tested. It will highlight the various different options considered and explain why the chosen option is the preferred method of delivering the required outputs and products.
Page 14	Programme and Project Management	Programme	A temporary flexible organisation structure created to coordinate, direct and oversee the implementation of a set of related projects and activities in order to deliver outcomes and benefits related to the organisation's strategic objectives. A programme is likely to have a life that spans several years.

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Page 14	Programme and Project Management	Project	A temporary organisation that is created for the purpose of delivering one or more business products according to an agreed Business Case.
Page 20	Programme and Project Management	Senior Responsible Owner (SROs)	The Senior Responsible Owner (SRO) is the individual accountable for ensuring that a project or programme of change meets its objectives and delivers the projected benefits. They should be the owner of the overall business change that is being supported by the project. The SRO should ensure that the change maintains its business focus, has clear authority and that the context, including risks, is actively managed. This individual must be senior and must take personal responsibility for successful delivery of the project. They should be recognised as the owner throughout the organisation.
Page 19	Programme and Project Management	Quality Assurance (QA)	Making sure standards and procedures are effective and that they are complied with.
Page 22	Programme and Project Management	Lessons Learned	Captured regularly by the project manager from all stakeholders in a lessons learned log. Short details of 'what worked', 'what didn't work', 'what would you do differently next time', 'recommendations for the future'. Lessons learned should be captured centrally and managers of new projects be made aware so that future activities can learn from the past.