**INDEPENDENT POLICING OVERSIGHT AUTHORITY (IPOA)**

**WORK PLAN: DECEMBER 2013 – JANUARY 2014**

**Department/Unit: …Risk and Audit…………………………………**

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|  | **Programme** | **Main**  **Objectives** | **Main**  **Activities** | **Results/Outcomes** | **Implementation Timeline** | **Person Responsible** |
| 1 | Establishing the groundwork for the Risk and Audit Department | Understanding stakeholder expectations | * Hold a discussion with the board and audit committee to understand their expectations of the risk and audit function * Set up meetings with HODs to understand their expectations from Audit and Risk Department | A clear understanding of the various stakeholder expectations of the work and output of Risk and Audit department. | 30th November 2013  30th November 2013, for the current HODs. Meetings will be arranged with new HODs as they report | Head of Risk and Audit  Head of Risk and Audit |
|  |  | Understanding the mandate and functions of IPOA | * A thorough review of the available documentation e.g. the Act, Performance reports and any other relevant documentation * Have an in-depth discussion with the Ag. Director/CEO * Review all existing policies for the various departments * Set up meetings with HODs to familiarise with the individual department’s functions | A clear understanding of the mandate and functions of the Authority | 30th November 2013  30th November 2013  31st December 2013  15th December 2013 | Head of Risk and Audit  Head of Risk and Audit  Head of Risk and Audit  Head of Risk and Audit |
|  |  | Determining the mission of the department | Based on the information obtained above, determine what the department aims to achieve first in the short term then in the long term | A mission statement for the department | 15th December 2013 | Head of Risk and Audit |
| 2 | Setting up the systems and structures for the department | Determining the department’s overall strategy and linking that to the Authority’s strategy | Guided by the Institution’s and department’s mission, come up with a long term strategy and then break it down into short term palatable targets | A comprehensive strategy for Risk and Audit department | 15th January 2014 | Head of Risk and Audit |
|  |  | Developing an Audit Charter | Review the current audit charter and present it to the Audit Committee | A comprehensive Audit charter to guide the audit function | 31st January 2014 | Head of Risk and Audit |
|  |  | Developing a Risk Management Policy | Review the current Risk Management policy and present it to the Audit Committee | A comprehensive Risk management Policy | 31st January 2014 | Head of Risk and Audit |
|  |  | Developing an Institutional Risk Management Framework | Engage all key process owners in the development of the Institutional Risk management Framework | An Institutional Risk Management Framework | 31st March 2014 | Head of Risk and Audit |
|  |  | Determining the optimum staffing levels and skills set required | Based on the requirements of work for the department, identify the required number of staff and the skills mix required | A report on the optimum staff levels for Audit and Risk department indicating the required qualifications and skills set as well as the proposed levels. | 15th December 2013 | Head of Risk and Audit |
|  |  | Develop role profiles for the department | Based on the optimum staffing levels above, define the roles for all the staff in the department | Role profiles for the various functions within the department | 31st December 2013 | Head of Risk and Audit |
|  |  | Establish the Risk Management Committee | Drawn from the Risk Management Policy is the requirement to have a risk management committee which is ideally made up of the CEO and heads of departments and whose mandate is to review the key risks facing the institution from time to time | A functional Risk Management Committee | 31st January 2014 | Head of Risk and Audit |
| 3 | Operationalization of the department | Determining the Risk Universe | Drawn from the expectations of the board and management, look at all possible risk areas that the institution is exposed to | A report detailing the risk universe | 31st January 2014 | Head of Risk and Audit |
|  |  | Determining the Audit Universe | Determine all the sections, units and departments that should be included in the audit of the institution | A report detailing the audit universe | 31st January 2014 | Head of Risk and Audit |
|  |  | Carry out an organisation—wide risk assessment | This will stem from both the risk and audit universes above and will be an input for the risk based audit plan. This will entail preparation of a risk assessment questionnaire which will be issued to all staff and the responses thereof will be collated to come up with a document outlining all possible risk events that the institution is exposed to. | A report detailing all the risks that could possibly face the Authority | 28th February 2014 | Head of Risk and Audit |
|  |  | Develop a risk based audit plan | Based on the results of the risk assessment, an annual audit plan will be prepared with areas identified as “High risk” given the highest priority both in terms of time and resources. The audit plan will also have an allocation for follow up audits. | A comprehensive risk based audit plan, detailing the timings and time lines for each assignment as well as the required resources | 15th March 2014 | Head of Risk and Audit |