

8. Information Management Plan

Introduction

An information management plan ensures the integrity of the information and systems being used by your local authority to gather, store and generate data for the LTCCP. It brings together and stores the information necessary to plan your plan.

The potential for inefficient management of information is greatest if:

- each department is recreating data best supplied centrally
- time and energy is spent trying to locate data (especially around audit time)
- changes in key parameters (such as forecasting assumptions) necessitate extensive re-inputting from one system to another
- unauthorised changes can be made by one person without recording of the change
- information has to be imported manually from one system to another, or
- a significant amount of effort is required to format data to create the draft LTCCP.

Why is an information management plan so important?

An information management plan ensures that

- data is gathered in a controlled and methodical way and is protected
- your systems are functional and remain so
- systems maximise the use of standard templates and central repositories for information
- work associated with key parameter changes is minimised
- information can be reused in different parts of the plan, or other documents
- multiple people can work on the LTCCP
- the potential for inefficient management of the information is minimised (re-creation of data, reinputting manually and so on)
- enables simpler coordination and production of a draft document
- decisions taken by elected members in developing the LTCCP and the reasons for them are documented and readily accessible, and
- all information is available for both financial and non-financial aspects of the LTCCP.

How does information management relate to the legislation?

There is no legislative requirement to have an information management plan. However auditors will be interested in the systems and controls you have on the key information and in your documentation of sources. This helps them to develop their audit plan and express an opinion on the quality of information and assumptions underpinning the plan.

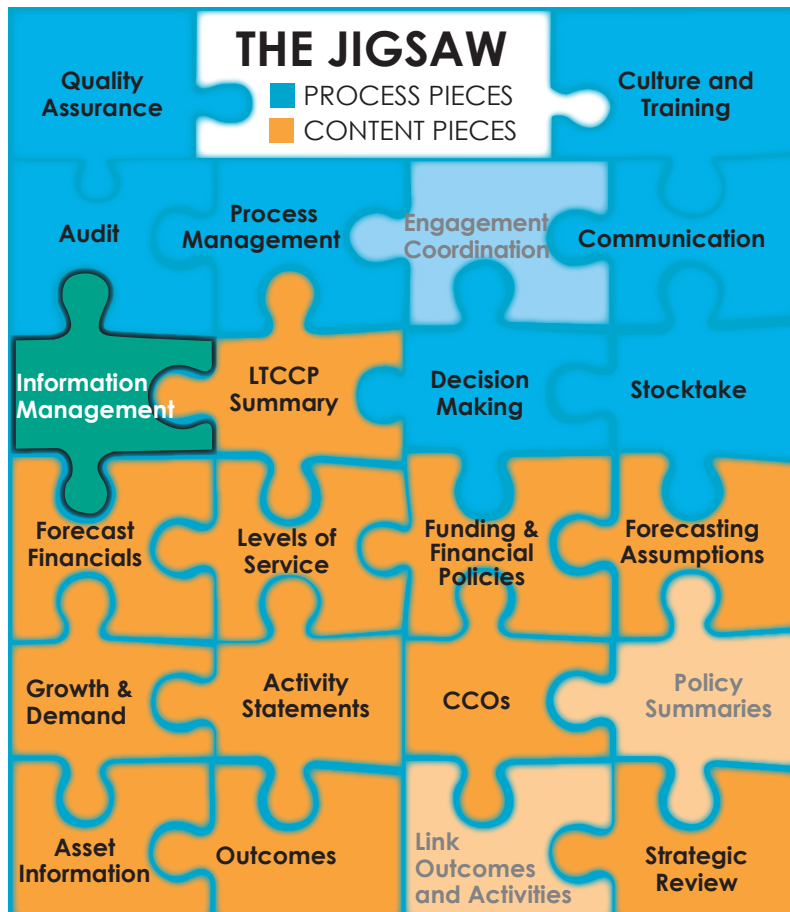
Who should be involved in preparing the information management plan?

The efficient management of information is the responsibility of everyone involved in the preparation of the LTCCP, not just finance or information services:

- activity managers – asset management plans and other activity specific information
- finance – the financial statements and underpinning information corporate assumptions, and
- information system – backup, notification requirements and so on.

The plan should then be discussed with the auditors who may have additional suggestions for internal control. Audit confidence in the robustness of LTCCP systems will be enhanced if there are formal plans and procedures for data compilation and storage.

What other processes are linked to the information management plan?



When should the information management plan be prepared?

Systems and procedures for information management should be designed at the beginning of the LTCCP process.

What were the weaknesses apparent with information management in the 2006 LTCCPs?

A lack of integrity checks and consistency flows in some financial models (especially those that were spreadsheet based).

Late introduction of some financial modelling systems meant their usefulness (or otherwise) could not be identified until comparatively late in the LTCCP process.

Insufficient past service information and information on future expectations such as community surveys and modelling.

Good practice tips/what good practice information is available?

The Office of the Auditor-General has developed guidance on key controls on the LTCCP development process.

What should be included in an information management plan?

CONTENT	DESCRIPTION
Standard template guidance	<ul style="list-style-type: none"> • assumptions to be applied • treatment of corporate overheads • explanation (glossary) of terms • guidance for users
Use of a central repository and/or other systems	<ul style="list-style-type: none"> • standard information available to all parts of your local authority such as demographic information (e.g. meshblock figures) useful asset lives unit cost rates documentation to support data? • what information needs to be restricted (and why) coupled with security procedures etc? • naming conventions • version control
Assignment of responsibilities	<p>Who is:</p> <ul style="list-style-type: none"> • the keeper of each data set • authorised to amend data • authorised to access data.
Internal controls over input	<ul style="list-style-type: none"> • back ups • use of control totals, audit function and reconciliations • recording source of data
Control over changes to input	<ul style="list-style-type: none"> • control over who is authorised to amend data • reviews/approvals of changes • changes to centrally calculated information (e.g. corporate overheads, depreciation, interest) • review and approval of amendments
Protection of data	<ul style="list-style-type: none"> • cells protected, locked • passwords • access to data with different hierarchy of rights
Evidence of consultation and decision-making	<ul style="list-style-type: none"> • process to identify points from consultation requiring decisions • processes to record decisions (and reasons) • links to relevant activity statements – issues and budgets • feedback mechanisms
Audit trails	<ul style="list-style-type: none"> • use of 'lockdown' documents • access to corporate information