Charnwood

AUDIT COMMITTEE

To: Councillors Angell (Chair), Grimley (Vice-Chair), Hadji-Nikolaou, Huddlestone, Parsons, Parton and Smith (For attention)

All other members of the Council
(For information)

You are requested to attend the meeting of the Audit Committee to be held in Committee Room 2 - Council Offices on Tuesday, 4th September 2018 at 6.00 pm for the following business.

Chief Executive

Southfields
Loughborough

23rd August 2018

AGENDA

1. APOLOGIES

2. MINUTES FROM THE PREVIOUS MEETING   3 - 5

   The Committee is asked to confirm as a correct record the minutes of the meeting of the Committee held on 17th July 2018.

3. DISCLOSURES OF PERCUNIARY AND PERSONAL INTEREST

AUDIT COMMITTEE
17TH JULY 2018

PRESENT: Mr B. Angell (Independent Chair)
Councillors Grimley, Huddlestone,
Parsons, Parton, Smith and Tassell

T. Crawley and V. Patel (External Auditor)

Strategic Director of Corporate Services
Head of Finance and Property Services
Head of Strategic Support
Democratic Services Officer (NA)

APOLOGIES: Councillor Hadji-Nikolaou

Mr Angell stated that the meeting would be recorded and the sound recording subsequently made available via the Council's website. He also advised that, under the Openness of Local Government Bodies Regulations 2014, other people may film, record, tweet or blog from this meeting, and the use of any such images or sound recordings was not under the Council's control.

15.   <u>MINUTES</u>

The minutes of the meeting of the Committee held on 5th June 2018 were confirmed as a correct record and signed.

16.   <u>DISCLOSURES OF PECUNIARY AND PERSONAL INTERESTS</u>

No disclosures were made.

17.   <u>QUESTIONS UNDER OTHER COMMITTEE PROCEDURES 12.8</u>

No questions had been submitted.

18.   <u>EXTERNAL AUDIT – 2017/18 ANNUAL GOVERNANCE REPORT</u>

A report of the External Auditor was submitted summarising the key issues identified during the External Auditor's audit of the Council's financial statements for the year ended 31 March 2018 and the External Auditor's 2017/18 assessment of the Council's arrangements to secure value for money (item 5 on the agenda filed with these minutes).

T. Crawley and V. Patel, representing the External Auditor, attended the meeting to assist the Committee with the consideration of this item.

The Chair of the Committee thanked the External Auditors on behalf of the Committee for their work over the contract period.

RESOLVED that the report be noted.

Reason

The Committee was content with the report and had no specific areas of concern or actions that it wished to include as part of its decision.

19.   STATEMENT OF ACCOUNTS 2017/18

A report of the Head of Finance and Property Services was submitted setting out the Council's Statement of Accounts 2017/18 (item 6 on the agenda filed with these minutes).

The Strategic Director of Corporate Services and the Head of Finance and Property Services attended the meeting to assist the Committee with the consideration of this item.

The Committee was advised that the Chair had asked questions and was satisfied with the response.

The Chair thanked the Head of Finance and Property Services on behalf of the Committee for the hard work of the team in producing the accounts two months earlier to meet the new deadline.

RESOLVED

1.   that the Statement of Accounts for the year ended 31st March 2018, as submitted at Appendix A to the report, be approved and that the Chair (as presiding person) be authorised to sign the accounts on behalf of the Committee;

2.   that the Letter of Representation, as submitted at Appendix B to the report, be approved for signature by the Chair of the Audit Committee and the Chief Financial Officer;

3.   that authority be delegated to the Chair and Vice-chair of the Committee to agree any minor amendments or adjustments to the 2017/18 Statement of Accounts with the Chief Financial Officer following the meeting, should any such changes be necessary and subject to those being circulated to other members of the Committee beforehand.

Reasons

1.&2. To comply with the Accounts and Audit (England) Regulations 2015.

3.   To enable any such minor amendments or adjustments to be made without the requirement for a further decision/meeting of the Committee.

20.   ANNUAL GOVERNANCE STATEMENT 2017/18 AND REVIEW OF CODE
        OF CORPORATE GOVERNANCE

A report of the Head of Strategic Support was submitted setting out the Annual Governance Statement 2017/18 and the results of the annual review of the Council's Code of Corporate Governance (item 7 on the agenda filed with these minutes).

The Head of Strategic Support attended the meeting to assist the Committee with the consideration of this item.

RESOLVED

1.   that the Annual Governance Statement, as included in the Statement of Accounts, be approved;

2.   that the Code of Corporate Governance, as submitted at appendix A to the report, be noted, with no amendments required.

Reasons

1.   To enable the Annual Governance Statement to be finalised and signed by the Leader of the Council and the Chief Executive in accordance with the required timescales.

2.   To ensure that the Code of Corporate Governance is kept up to date and complies with best practice.

Notes:

1.   No reference may be made to these minutes at the Council meeting on 3rd September 2018 unless notice to that effect is given to the Democratic Services Manager by five members of the Council no later than five working days following the publication of the minutes.

2.   These minutes are subject to confirmation as a correct record at the next meeting of the Audit Committee to be held on 27th November 2018.

AUDIT COMMITTEE – 4TH SEPTEMBER 2018

Report of the Head of Customer Experience

Part A

ITEM 05   UPDATE ON THE GENERAL DATA PROTECTION
REGULATION (GDPR)

Purpose of Report

The purpose of this report is to provide the Committee with an update on the progress the Council have made following the introduction of the new General Data Protection Regulation (GDPR).

Recommendation

That the Committee note the report.

Reason

To provide the Committee with the Council's current position in complying with the General Data Protection Requirements.

Policy Justification and Previous Decisions

The General Data Protection Regulation came into effect on the 25th May 2018. This constituted the biggest change in data protection rules in two decades. The Data Protection Act 2018 also came into force in the United Kingdom on the 25th May 2018

Report Implications

The following implications have been identified for this report.

Financial Implications

None.

Risk Management

There are no specific risks associated with this decision.

Background Papers:
Officers to contact: Karey Barnshaw (01509 634923)
                                    karey.barnshaw@charnwood.gov.uk

                                    Megan Bilton (01509 634711)
                                    megan.bilton@charnwood.gov.uk

Part B

Background

1. The General Data Protection Regulation (GDPR) came into force on 25th May 2018 and is intended to strengthen and unify data protection for all individuals within the European Union (EU).

   The GDPR applies to the processing of personal data carried out by organisations operating within the EU. It also applies to organisations outside the EU that offer goods or services to individuals in the EU.

2. In addition to the GDPR, the updated Data Protection Act 2018 also came into force in the UK on 25th May. The Act applies the GDPR standard, sets out the UK specific elements (such as exemptions to the GDPR) and also covers the EU Crime Directive.

3. The GDPR brought with it more rights for Data Subjects[1], additional duties for Data Controllers[2] and increased powers for the Independent Supervisory Authority[3], including the ability to fine organisations up to £17m.

4. In June 2017 the Council appointed a Data Protection and Information Security Officer to begin preparations for compliance with the GDPR and to be the mandatory Data Protection Officer required under the new legislation.

5. In August 2017 the Council began working through a project plan listing key activities to ensure readiness for the commencement of the GDPR.

   The project plan (see Appendix A) covers 9 areas, in line with guidance from the Information Commissioner's Office:
   - Awareness
   - Information held
   - Privacy information
   - Individual's rights
   - Consent
   - Children
   - Data breaches
   - Data Protection by Design and Default and Impact assessments
   - Contracts

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[1] Data Subject – identifiable natural person data relates to
[2] Data Controller – organisation which determines the purpose and means of processing
[3] Independent Supervisory Authority – in England and Wales this is the Information Commissioners Office

Current Position

6. Regular GDPR updates have been provided to the Council's Senior and Corporate Management Teams in respect of progress with the project plan and to inform them of actions required to be taken by services. As at July 2018, two areas remain outstanding for completion.

    The first is the Record of Processing Activity which is a requirement of the GDPR. Although the Council has a corporate document covering all service areas work remains ongoing with services to ensure that all entries are accurate and applicable to the work carried out at Charnwood.

    The second is ensuring that all relevant contracts we hold are updated to include the clauses required to provide GDPR compliance. Work was undertaken to notify contractors of this requirement and to gain their assurance that they will be able to meet their GDPR obligations. The work to update contracts now sits with Legal Services.

7. There are other activities which the Council needs to undertake, to ensure compliance, however these are wider corporate actions rather than specific to GDPR.

    GDPR requires that information is not held for longer than is necessary. Discussions with services have revealed that some of our legacy IT systems do not easily allow the removal of data, and therefore data is being held indefinitely. In order to comply with this requirement, services need to review their document management processes, assess how long data is required and ensure that they proactively delete information past this deadline.

    Another action which is underway is to centrally record and review Information Sharing Agreements which the Council are party to. This will allow a corporate overview of which organisations the Council may share data with, ensure that Data Subjects are aware of this and allow the Council to comply with the requirements of each agreement.

8. The Audit and Risk Team completed an internal audit of Data Protection and Information Security in July 2018 which provided an assurance rating of Substantial. The detail of this report is provided to the Committee within Item 06 of this Agenda.

9. It is acknowledged that processes and procedures may need to change as rulings and case law start to come out in relation to the GDPR, or as new best practise guidance is shared.

    The Council has already shown flexibility in this regard, for example; in its approach following customer feedback regarding the automated privacy message attached to phones.

10. The Council has acknowledged that the 25th May 2018 was not an end date to ensure compliance; rather that it is an ongoing requirement.

    The Data Protection Officer will ensure that documents and processes are reviewed regularly, manage the staff training which is to be completed annually and be the first point of contact both internally and externally for all matters relating to Data Protection.

Appendices:

Appendix A - GDPR Project Plan

GDPR Plan – Position as at August 2018

Title:		GDPR			Date:	August 2017 Last update August 2018
Objective:		Implement changes in preparation of the GDPR				
		TASK	**LEAD**	**START DATE**	**END DATE**	**UPDATE**

1. Awareness

			LEAD	START DATE	END DATE	UPDATE
1.1		Introduce DPO to Officers – One Charnwood article				
	1.1.1	Raise key issues with SMT and keep them updated	SJ	6 Sept 17	Ongoing	COMPLETED
	1.1.2	Raise key issues with CMT and keep them updated		7 Sept 17	Ongoing	COMPLETED
	1.1.3	Speak to different services where impacts are highest	MB	1/10/17	1/2/18	COMPLETED
	1.1.4	Keep officers up to date with changes being introduced	SJ	1/10/17	1/4/18	COMPLETED
	1.1.5	Keep Mbrs up to date with changes being introduced	SJ / AW	7 Sept 17	Ongoing	COMPLETED
	1.1.6	Intranet site	MB	1/6/17	1/10/17	COMPLETED
	1.1.7	Internet site	MB	1/6/17	1/8/17	COMPLETED
1.2		Mandatory e-learning				
	1.2.1	Identify which staff will need to undertake the training	MB	1/9/17	1/10/17	COMPLETED
	1.2.2	Inform officers that e-learning is live, and set out timescales for completing	SJ	1/10/17	Ongoing	COMPLETED
	1.2.3	Set up reporting, so we can log completion, and chase those who have not completed within timescale	Lyn Smith	1/10/17	Ongoing	COMPLETED
1.3		F2F training				
	1.3.1	Identify services, where specific training is required	MB	1/12/17	1/2/18	COMPLETED.
	1.3.2	Identify whether training can be delivered in house, or requires external trainer		1/1/18	1/2/18	COMPLETED
	1.3.3	Provide training for members		1/1/18	1/4/18	COMPLETED

	TASK		LEAD	START DATE	END DATE	UPDATE
1.4	Governance					
	1.4.1	Check policy and procedure approval process	MB	1/8/17	1/10/17	COMPLETED

2. Information we hold

	TASK		LEAD	START DATE	END DATE	UPDATE
2.1	Document what personal data (types) we hold. This needs to include where it came from and who it goes to					
	2.1.1	Create Information Asset Register based on PSN Risk Assessments initially	MB	1/8/17	11/10/17	COMPLETED
	2.1.2	Meet with System administrators to complete the IAR	MB	1/2/18	~~1/2/18~~ 9/3/18	COMPLETED
2.2	Establish the condition for processing the data	Services				
	2.2.1	Gather this data through completion of IAR	MB	11/10/17	~~1/2/18~~ ~~9/3/18~~ 29/3/18	COMPLETED
2.3	Establish if any profiling / automated decision making is being done					
	2.3.1	Gather this data through completion of IAR	MB	11/10/17	~~1/2/18~~ 9/3/18	COMPLETED
2.4	Record of processing activity					
	2.4.1	Update Record of Processing Activity template to reflect IAR	MB	23/4/18	4/5/18	COMPLETED
	2.4.2	Circulate ROPA to services for agreement	MB	8/5/18	25/5/18	Still awaiting some service input
	2.4.3	Collate Service ROPA updates into master document	MB	1/6/18	28/09/18	

3. Privacy information

	TASK		LEAD	START DATE	END DATE	UPDATE
3.1	Review all current privacy notices and update as required					
	3.1.1	Identify all current privacy notices	MB	1/9/17	~~1/11/17~~ 9/3/18	COMPLETED
	3.1.2	Meet with services to discuss where specific privacy notices are required	MB	12/3/18	~~1/2/18~~ 29/3/18	COMPLETED

		TASK	LEAD	START DATE	END DATE	UPDATE
	3.1.3	Update / create privacy notices with input from services	Services	3/4/18	~~3/4/18~~ 1/5/18	COMPLETED
3.2		Embed privacy notice signposting into everyday interactions				
	3.2.1	Publish Privacy notice	Comms	1/5/18	11/5/18	COMPLETED
	3.2.2	Update corporate templates to include privacy notice link	Comms	1/5/18	11/5/18	COMPLETED
	3.2.3	Get contact centre recorded message updated to include link to privacy notice	ALC / KB	1/5/18	11/5/18	COMPLETED
	3.2.4	Get PN link included in email 'watermark' on all external emails	ICS	1/5/18	11/5/18	COMPLETED
	3.2.5	Circulate wording for officers answering phones to ensure PN is signposted	MB	1/5/18	11/5/18	COMPLETED
	3.2.6	Update customer service advisors with information they need to be explaining to customers in regards to privacy notices	MB / ALC/ KB	1/5/18	11/5/18	COMPLETED

4. Individual's rights

			LEAD	START DATE	END DATE	UPDATE
4.1		Create procedures around individual's rights				
	4.1.1	Right to be informed	MB	1/1/18	~~1/4/18~~ 23/02/18	COMPLETED
	4.1.2	Right of access	MB	12/3/18	~~1/1/18~~ 19/4/18	COMPLETED
	4.1.3	Right to rectification	MB	12/3/18	19/4/18	COMPLETED
	4.1.4	Right to erasure	MB	12/3/18	19/4/18	
	4.1.5	Right to restrict processing	MB	12/3/18	19/4/18	
	4.1.6	Right to data Portability	MB	12/3/18	19/4/18	
	4.1.7	Right to Object	MB	12/3/18	19/4/18	
	4.1.8	Automated decision-making	MB	12/3/18	19/4/18	

		TASK	LEAD	START DATE	END DATE	UPDATE
5. Consent						
5.1		Review how we seek and manage consent for processing				
	5.1.1	Through completion of IAR, create a list of the services we provide relying on consent	MB	1/10/17	~~1/2/18~~ ~~9/3/18~~ 29/3/18	COMPLETED
	5.1.2	Work with services to ensure consent is informed and specific	MB	12/3/18	29/3/18	COMPLETED
5.2		Ensure consent is being recorded				
	5.2.1	Work with services to ensure consent recording process is in place	MB	12/3/18	30/4/18	COMPLETED
6. Children						
6.1		Do we provide Children with services directly based on their consent?				
	6.1.1	Establish (through IAR) whether we require children to provide consent for services – holiday activities?	MB	1/10/17	~~31/1/18~~ 9/3/18	COMPLETED
7. Data Breaches						
7.1		Data Breach Procedure				
	7.1.1	Review breach procedures and publish	MB	1/8/17	1/12/17	COMPLETED
	7.1.2	Communicate to all staff their responsibilities and highlight possible consequences of not doing this	MB	1/1/18	1/4/18	COMPLETED
7.2		Data Breach reporting to ICO				
	7.2.1	Establish when we will need to report breaches to the ICO	MB	1/8/17	29/3/18	COMPLETED
	7.2.2	Keep logs of all breaches and reasons for when these are not reported to the ICO	MB	1/1/18	1/4/18	COMPLETED

TASK	LEAD	START DATE	END DATE	UPDATE
8. Data Protection by Design & Privacy Impact Assessments				
8.1 Review what processes may need PIA	Services			
8.1.1 Through completion of IAR identify higher risk or high volume processing processes	MB	1/10/17	~~1/2/18~~ 29/3/18	COMPLETED
8.1.2 Complete PIA for the processes identified in 8.1.1	Services	12/3/18	30/4/18	COMPLETED
8.1.3 Establish if any PIA needs sign off from ICO – i.e. remains high risk despite mitigation	MB	12/3/18	30/4/18	COMPLETED
8.2 Projects and Procurement				
8.2.1 Establish procedure to ensure projects and new procurement exercises involve consideration of Data Protection in the initial stages	MB	1/11/17	12/3/18	COMPLETED
8.2.2 Establish procedure to ensure projects and new procurement exercises either complete a PIA or records why one is not required.	MB	1/11/18	12/3/18	COMPLETED
8.2.3 Define when PIA's need to be referred to ICO	MB	1/11/17	29/318	COMPLETED
8.3 Establish Roles under GDPR				
8.3.1 Ensure duties for the Data Protection Officer as set out in the GDPR are set out in Job Description	SJ	1/9/18	31/12/17	COMPLETED
8.4 Records				
8.4.1 Establish what records are required	MB	1/9/17	31/12/17	COMPLETED
8.4.2 Ensure records are created and procedures are in place for routinely recording the information required	MB	1/1/18	1/3/18	COMPLETED

TASK			LEAD	START DATE	END DATE	UPDATE
9. Contracts						
	Contracts					
9.1	9.1.1	Identify Contracts which involve contractors processing personal data	MB / DH	1/12/17	23/2/18	COMPLETED
	9.1.2	Notify contractors of changes	MB / DH	5/3/18	16/3/18	COMPLETED
	9.1.3	Update contract clauses	AW	19/3/18	18/5/18	Legal taking forward

AUDIT COMMITTEE – 4TH SEPTEMBER 2018

Report of the Head of Strategic Support

Part A

ITEM 06   <u>INTERNAL AUDIT PROGRESS REPORT</u>

<u>Purpose of Report</u>

The report summarises the status of the 2017-18 and 2018-19 Audit Plans and also outlines the key findings from final audit reports and follow-up work completed since the previous progress report considered by the Audit Committee at the meeting held 5th June 2018.

<u>Recommendation</u>

The Committee notes the report.

<u>Reason</u>

To ensure the Committee is kept informed of progress against the approved Internal Audit Plan.

<u>Policy Justification and Previous Decisions</u>

The Accounts and Audit Regulations 2015 state (Regulation 5 (1)) that the relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

<u>Implementation Timetable including Future Decisions</u>

Reports will continue to be submitted to the Committee on a quarterly basis.

<u>Report Implications</u>

The following implications have been identified for this report.

Financial Implications

None

Risk Management

There are no specific risks associated with this decision.

Background Papers: None.

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Shirley Lomas. 01509 634806
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Part B

1. Progress against the 2017/18 and 2018/19 Audit Plans.

1.1 Progress against the 2017/18 Audit Plan

General Audits – Five audits remain to be completed from the 2017/18 Audit Plan. These being three targeted testing financial systems audits i.e. Payroll, Creditors and Capital Accounting and two service audits i.e. Markets & Fairs and Asset Management.

IT Audits – The draft report produced by Central Midlands Audit Partnership following completion of the ICT Key Controls audit work was issued in July. The Change Management audit remains in progress.

1.2. Progress against the 2018/19 Audit Plan

Appendix A summarises progress against the 2018/19 Audit Plan.

There has been some slippage with the 2018/19 due to additional resources being required to complete 2017/18 audits than was anticipated at the time the 2018/19 plan was drafted and approved. In addition there has been a case of sickness absence within the Audit team since early July which has impacted on completion of carried over 2017/18 audits and progression with 2018/19 planned audits. The situation is being kept under review and options considered, and the next progress report will inform the Committee how the slippage is being addressed.

3. Final Audit Reports Issued

The following final audit reports have been issued since the last update report to the Committee. Further detail in respect of these audits is attached in Appendix B, including a background section, the executive summary, and the agreed action plan listing recommendations made and the management responses.

Audit	Field Work Completed	Draft Report Issued	Final Report Issued	Current Level of Assurance	Previous Audit Level of Assurance	Corporate Significance
Debtors 2017/18	May 2018	June 2018	June 2018	**Substantial**	Substantial	High
Gas Servicing Contract 2017/18	May -June 2018	June 2018	June 2018	**Substantial**	Substantial	High
Safeguarding 2017/18	March - May 2018	June 2018	July 2018	**Moderate**	Substantial	High
Income Collection 2017/18	April - May 2018	June 2018	July 2018	**Substantial**	Substantial	High
Data Protection and	Feb - April 2018	June 2018	July 2018	**Substantial**	Substantial	High

Audit	Field Work Completed	Draft Report Issued	Final Report Issued	Current Level of Assurance	Previous Audit Level of Assurance	Corporate Significance
Information Security 2017/1/						
Consultants and Temporary Staff 2017/18	Sept - March 2018	June 2018	July 2018	**Moderate**	Moderate	Medium
Staff Allowances and Expenses 2018/19	June -July 2018	July 2018	August 2018	**Moderate**	Moderate	Low

4. ICT Audit

There have been no final audit reports issued since the last update report to the Committee.

5. Follow Up of Recommendations

The table below summarizes the follow-up status of recommendations which were due to be implemented during the period April - June 2018. Four medium and one low priority recommendations have not been implemented by the agreed action dates. Further details are available at Appendix C. The six recommendations deemed to require no further action relate to the recommendations made following the Payment Card Industry Data Security Standards audit that have been incorporated into the plan of the project initiated to ensure full compliance with these Standards.

	Priority Level	Implemented	Not Implemented	No Further Action
April - June 2018	High	3	0	0
	Medium	16	4	3
	Low	11	1	3
Percentages		**73%**	**12%**	**15%**

6. Special Investigations

There have been no special investigations undertaken during the reporting period.

7. Performance Indicators for Internal Audit

The following summary outlines the results against the local performance indicators for Internal Audit for 2017/18.

Indicator	Target	Result	Notes
Percentage of clients that rated the performance of Internal Audit as satisfactory or higher.	90% (Annual)	100%	Based upon the number of Head of Service responses received (4/10) April 2018.
Percentage of the agreed 2018/19 Internal Audit plan delivered (as at 31.07.18).	30% (pro rata to 90% Annual Target)	17%	Percentage completed based upon actual time spent on 2018/19 planned audits.
Percentage of agreed recommendations arising from internal audit reviews implemented by the agreed date (as at 30.06.18)	80%	86%	April - June 2018 (30/35 recommendations - not including 7 requiring no further action).

Appendices

Appendix A – Summary of progress against the 2018/19 Audit Plan as at the 31st July 2018

Appendix B – Summary of Final Audit Reports Issued

Appendix C – Follow Ups: Recommendations Not Implemented By the Agreed Date as at 30th June 2018

PROGRESS AGAINST THE 2018/19 AUDIT PLAN

2018/19 Audit Plan	Plan Days	Spent Days (31.7.18)	Status as at 31 July 2018	Assurance Level	Corporate Significance
Key Financial Systems					
Full Systems Audit					
Accountancy & Budgetary Control	10.00	0.00	Scheduled for Q4		
Payroll	10.00	0.00	Scheduled for Q4		
Capital Accounting	8.00	0.00	Scheduled for Q4		
Non Domestic Rates	8.00	0.00	Scheduled for Q4		
Targeted Testing:					
Creditors	3.00	0.00	Scheduled for Q4		
Debtors	2.00	0.00	Scheduled for Q4		
Income Collection	2.00	0.00	Scheduled for Q4		
Housing Benefits	3.00	0.00	Scheduled for Q4		
Council Tax	3.00	0.00	Scheduled for Q4		
Housing Rents	3.00	0.00	Scheduled for Q4		
Quarterly Testing:					
Treasury Management	2.00	0.50	Q1 checks completed		
Bank Reconciliation	2.00	0.50	Q1 checks completed		
Sub Total – KFS Reviews	**56.00**	**1.00**			
Strategic & Service Risk Audits					
NFI/Counter Fraud	10.00	0.00			
Homelessness	12.00	0.00	Scheduled for Q3		
Decent Homes Contract	15.00	0.00	Scheduled for Q3		

2018/19 Audit Plan	Plan Days	Spent Days (31.7.18)	Status as at 31 July 2018	Assurance Level	Corporate Significance
Grants to Community Groups (Landlord Services)	8.00	4.25	File Review		
Licensing	10.00	0.00	Scheduled for Q3		
Car Parking fees	12.00	0.00	Scheduled for Q2		
Enforcement (Cross cutting)	20.00	0.00	Scheduled for Q3		
Revenues & Benefits Contract	12.00	9.00	In Progress		
Performance Management	10.00	7.00	In Progress		
Staff Allowances & Expenses	10.00	10.25	Completed	**Moderate**	**Low**
Garden Waste Scheme	10.00	6.00	In Progress		
Sport & Active Recreation	10.00	0.00	Scheduled for Q3		
CCTV	8.00	0.00	Scheduled for Q3		
Mayoralty	8.00	3.25	File Review		
Holiday pay/flexi/toil policies and application.	12.00	0.00	Scheduled for Q3		
ASB (cross cutting use of Sentinel etc)	7.00	0.25	Scoping/Planning		
Corporate Credit cards	10.00	0.00	Scheduled for Q2		
Sub Total – Strategic & Services Audits	**184.00**	**40.00**			
Other Work					
Recommendations - Follow Ups	20.00	5.00			
Ad Hoc Investigations/ Contingency	30.00	0.00			
Allowance to complete 2017/18 Audits	10.00	25.00			
Sub Total – Other work	**60.00**	**30.00**			
TOTAL – Audit Plan (not including externally resourced audits)	**300.00**	**71.00**			

SUMMARY OF FINAL AUDIT REPORTS ISSUED

Debtors 2017/18

1.   Background

The sundry debtors function is one of the identified key financial systems, which are audited on an annual basis. The debtors function within Charnwood Borough Council is located within Financial Services and provides a centralised service for the collection of sundry income due to the Council.

2.   Executive Summary

2.1   Overview

ASSURANCE RATING – SUBSTANTIAL	CORPORATE SIGNIFICANCE – HIGH

Assurance

Internal Audit can give substantial assurance to those charged with governance. The internal control environment within the areas reviewed is adequate and effective, and appropriate actions are being taken to manage risks.

Based on the work undertaken during this review it has been verified that there are adequate procedures in place for the processing and monitoring of direct debits.

Corporate Significance

The corporate significance of this audit has been assessed as HIGH on the basis of:

- General risk of financial loss greater than £100,000
- Service failures would have significant impact on customers
- Risk of serious reputational damage (national press/TV)

2.2   Key Findings

We are pleased to report that the procedures in place incorporate the following examples of good practice:

- There are adequate procedures in place for the processing and monitoring of direct debit payments.
- Reconciliations between the debtors system and the general ledger are undertaken on a regular basis.

3.   Action Plan

There are no recommendations for management consideration

Gas Servicing Contract 2017/18

1.   Background

This audit was included in the 2017/18 audit plan with the intention that the scope would be in relation to the new gas servicing contract. However due to an issue with the commercial aspect of the contract and the operational set up the contract has yet to be signed.   As landlords the Council have a legal responsibility to ensure gas safety in our accommodation and therefore the scope of the audit will concentrate on ensuring the Council has fulfilled its legal obligations.

The Gas Safety (Installation and Use) Regulations 1998 outline the duties of landlords to ensure gas appliances, fittings and chimney/flues provided for tenants are safe.   As landlords we have three main responsibilities maintenance, gas safety checks and keeping maintenance and gas safety check records.

The undertaking of checks is carried out by a Commercial Gas Engineer, as part of a Gas Servicing Contract, with Sure Group and falls under the responsibility of Repairs and Investments within Landlord Services.

2.   Executive Summary

2.1   Overview

ASSURANCE RATING – SUBSTANTIAL ASSURANCE	CORPORATE SIGNIFICANCE – HIGH

Assurance

Internal Audit can give substantial assurance to those charged with governance. The internal control environment within the areas reviewed is adequate and effective, and appropriate actions are being taken to manage risks.

It was confirmed that there are adequate procedures in place for the monitoring and recording of gas service checks. However areas for improvement were identified. Testing found that there have been delays in processing 'no access' cases,

resulting in the contract requirement of allowing two months for internal and legal processes to address 'no access' issues not being met.

Corporate Significance

The area reviewed has been rated as being of high corporate significance, on the basis of:

- General risk of financial loss greater than £100,000
- Service failures would have significant impact on customers
- Risk of serious reputational damage (national press/TV)
- Major health and safety risk (serious injury or death)

2.2   Key Findings

We are pleased to report that the procedures in place incorporate the following examples of good practice:

- There are adequate procedures in place for the monitoring and recording of gas service checks.
- Appropriate checks are made to ensure the contractor's operatives, undertaking checks for Charnwood Borough Council, have valid Gas Safe Registration.

However, from the work undertaken during the review, we have also identified the following areas where there is scope for improvement to ensure that the system operates more effectively and efficiently:

- Testing found that there have been delays in processing 'no access' cases, resulting in the contract requirement of allowing two months for internal and legal processes to address 'no access' issues not being met.

3.   Action Plan

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
1. Testing found that there have been delays in	Breach of the contract terms and conditions.	1. Procedures in respect of overdue certificates and	L	To ensure that procedures in respect of overdue and	Interim Compliance Manager	August 2018

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
processing 'no access' cases, resulting in the contract requirement of allowing two months for internal and legal processes to address 'no access' issues not being met.		rejected certificates are tightened to ensure they are dealt with in a timely manner and meet the contract conditions.		rejected certificates are closely monitored and dealt with in a timely manner to meet contract conditions.		

Safeguarding 2017/18

1.   **Background**

Charnwood Borough Council has both a moral and legal obligation to ensure duty of care for children, young people and vulnerable adults, to safeguard their well-being and protect them from abuse, when they are engaged with services organised and provided by the Council. While it is not the Council's role to establish whether or not abuse is taking place, it is our responsibility to report any concerns we have over the welfare of children, young people and vulnerable adults.

To enable us to do this we need council officers and members who have an awareness of their duty of care responsibilities and are equipped with knowledge of the policies and procedures in place to enable them to report potential safeguarding cases.

Safeguarding falls under the responsibility of Neighbourhood Services within the Neighbourhoods and Community Wellbeing Directorate.

2.   **Executive Summary**

2.1   **Overview**

ASSURANCE RATING – MODERATE ASSURANCE	CORPORATE SIGNIFICANCE – MEDIUM

Assurance

Internal Audit can give moderate assurance to those charged with governance. Whilst there are no serious weaknesses in the internal control environment within the areas reviewed, there is a need to further enhance controls and to improve the arrangements for managing risks.

It was confirmed that there are adequate policies in place and that these are up to date and accessible to staff. However, areas for improvement were identified in respect of ensuring that staff training was maintained up to date, clarification of the level of training required by job roles and the processes for ensuring that current DBS checks are in place where required.

13

It is acknowledged that work has commenced on addressing these areas since the completion of the audit work.

Corporate Significance

The area reviewed has been rated as being of high corporate significance, on the basis of:

- Service failures would have significant impact on customers
- Risk of serious reputational damage (national press/TV)
- Major health and safety risk (serious injury or death)

2.2 Key Findings

We are pleased to report that the procedures in place incorporate the following examples of good practice:

- The safeguarding policies in place are adequate, clear, accessible and up to date.

However, from the work undertaken during the review, we have also identified the following areas where there is scope for improvement to ensure that the system operates more effectively and efficiently:

- Based on the information available, testing found that 70 employees who have previously undergone training did not have current training in place.
- The last mapping exercise to establish posts requiring silver/gold level training was undertaken in 2014 and needs to be updated.
- Training records are not retained in one central location making it difficult to identify which training has been undertaken by individuals.
- Testing has identified some areas of weakness in the procedures in place for the monitoring of DBS checks.

3. Action Plan

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
1. Based on the	Officers may not	1. Monitoring	Medium	1.1 Bi - monthly	Head of	September

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
information available testing found that 70 employees who have previously undergone training did not have current training in place.	understand their roles and responsibilities.	procedures are put in place to ensure all those roles requiring safeguarding training have undertaking an element of training the last 3 years.		monitoring procedures to be put in place	Neighbourhood Services Children, Families & Partnerships Manager	2018
2. The last mapping exercise to establish posts requiring silver/gold level training was undertaken in 2014 and needs to be updated.	Officers may not understand their roles and responsibilities.	2. An exercise is undertaken to establish which posts require safeguarding training and to what level.	Low	2.1 Update the previous mapping exercise, circulate to Heads of Service and publish on the intranet	Head of Neighbourhood Services Children, Families & Partnerships Manager	December 2018
3. Training records are not retained in one central location making it difficult to identify which training has been undertaken by individuals.	Gaps in training may not be identified	3. Consideration is given to maintaining a central record of all safeguarding training completed by staff.	Low	3.1 Explore ways of capturing all the training information in one place	Head of Neighbourhood Services Children, Families & Partnerships Manager	December 2018

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
				3.2 Explore the option of training records being recorded on iTrent.	Improvement and Organisational Development Manager	October 2018
4. Testing has identified some areas of weakness in the procedures in place for the monitoring of DBS checks.	Unsafe recruitment/ongoing employment which could result in members of the community being put at risk.	3. A review is undertaken of the procedures in place for DBS checks to ensure all posts are captured; valid checks are in place and results recorded.	Low	Agreed as per recommendation	Improvement and Organisational Development Manager	November 2018

Income Collection 2017/18

1. **Background**

   The cash receipting system is one of the identified key financial systems, which are audited on an annual basis. The cash receipting system is operated by the Customer Services Centre within Customer and Information Services which provides a centralised service for the collection and receipting of income received by the Council.

   The Accountancy Control Section, within Financial Services, is responsible for reconciliations of the cash receipting system to the bank account and general ledger.

2. **Executive Summary**

2.1 **Overview**

ASSURANCE RATING – SUBSTANTIAL ASSURANCE	CORPORATE SIGNIFICANCE – MEDIUM

   Assurance

   Internal Audit can give substantial assurance to those charged with governance. The internal control environment within the areas reviewed is adequate and effective, and appropriate actions are being taken to manage risks.

   Based upon the work undertaken during the review, there are satisfactory procedures in place for the cash receipting, recording and banking of all types of income and no significant errors/omissions were identified. However, it was identified that there were two officers, no longer employed by the council with access to Pay.net.

   A further low priority recommendation has been made in respect of safe insurance. However, as this does not relate to the processes and controls for the collection, processing and banking of income, the level of assurance has been maintained as substantial

Corporate Significance

The area reviewed has been rated as being of high corporate significance, on the basis of:

- General risk of financial loss greater than £100,000
- Service failures would have significant impact on customers
- Risk of serious reputational damage (national press/TV)

2.2   Key Findings

We are pleased to report that the procedures in place incorporate the following examples of good practice:

- There are adequate arrangements in place for the receipting, recording and banking of income.
- The procedures in place ensure that payments are posted to the appropriate accounts accurately and timely.
- Appropriate procedures are in place to ensure two references are obtained for employees handling cash, in accordance with the fidelity guarantee.
- A risk assessment of the Customer Services area has been completed.
- Reconciliations between the bank and the general ledgers, for all income methods, are undertaken on a regular basis, in a timely manner and are independently reviewed.

However, from the work undertaken during the review, we have also identified the following areas where there is scope for improvement to ensure that the system operates more effectively and efficiently:

- There are four safes listed within the customer services however there is only one safe listed, as an approved safe, where income is insured overnight, on the Money Policy.
- There was a case where an officer had left employment but access to the Pay.net system had not been revoked as there are currently no procedures in place to capture leavers

3. Action Plan

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
1. There are four safes listed within the customer services however there is only one safe listed, as an approved safe, where income is insured overnight, on the Money Policy.	Income retained in safes overnight is not appropriately insured.	1. It is verified with the Insurers whether income stored in safes overnight, not listed on the approved list, are insured	L	An up to date safe schedule will be provided to the brokers and the issue regarding overnight insurance will be confirmed and appropriate action taken to ensure the risk of financial loss is minimised.	Insurance Officer	July 2018
2. There was a case where an officer had left employment but access to the Pay.net system had not been revoked as there are currently no procedures in place to capture leavers.	Unauthorised access may be gained to the system	2. Procedures are reviewed to ensure Pay.net user access is appropriately monitored and where necessary access revoked	L	The leaver's process on the Service Desk system will be amended to include notification to the paye.net administrators.	Service Desk Manager	July 2018

Data Protection and Information Security 2017/18

1.   Background

The Data Protection Act 1998 (DPA) outlines eight rules governing the use of personal data, these are known as the Data Protection Principles. To ensure all employees and Members comply with these rules the Council has two policies in place. The External Data Protection Policy which sets out the basis on which data users will process any personal data we collect, or that is provided to us and the Internal Data Protection Policy which sets out the steps the council will take to ensure we fulfil our obligations under the Act. There is a data protection improvement plan in place to ensure employees and Members are fully aware of their obligations.

In May 2018 Europe's data protection rules will undergo their biggest changes in two decades. It will change how businesses and public sector organisations can handle the information of customers and allow customers to have easier access to the data companies hold about them. In preparation for the implementation of the General Data Protection Regulations (GDPR), a GDPR plan has been created.

The Council has a designated Senior Information Risk Owner (SIRO) and Deputy Senior Information Risk Owner (Deputy SIRO) in place who oversee the Councils data protection and information security arrangements and are responsible for ensuring compliance with legislative requirements. The management and monitoring of these arrangements falls under the responsibility of the Head of Customer Experience within the Corporate Services Directorate.

2.1   Overview

ASSURANCE RATING – SUBSTANTIAL ASSURANCE	CORPORATE SIGNIFICANCE – HIGH

Assurance

Internal Audit can give substantial assurance to those charged with governance. The internal control environment within the areas reviewed is adequate and effective, and appropriate actions are being taken to manage risks.

Testing undertaken in March/April 2018 identified that the requirements and implications of the new GDPR legislation had been identified and an action plan, which ran from August 2017 to April 2018 had been put in place to ensure that the council was ready for when the regulations came into force on the 25th May 2018.

As the Council continually strive to meet the requirements there will have been further progress made since the testing was undertaken.

Corporate Significance

The area reviewed has been rated as being of high corporate significance, on the basis of:

- General risk of financial loss greater than £100,000
- Service failures would have significant impact on customers
- Risk of serious reputational damage (national press/TV)
- Direct link to identified strategic risks

2.2   Key Findings

We are pleased to report that the procedures in place incorporate the following examples of good practice:

- External and internal data protection policies are in place, which meet legislative requirements and these are made available to all.
- A GDPR Action Plan is in place to ensure the Council take all the appropriate steps to GDPR readiness.
- There are adequate procedures in place to ensure appropriate data protection training is undertaken by Council employees and Members.

However, from the work undertaken during the review, we have also identified the following areas where there is scope for improvement to ensure that the system operates more effectively and efficiently:

- Data Protection Policies do not stipulate who has overall responsibility for data protection and the policies, review periods, policy approval and do not make reference to associated policies, procedures and websites.
- Testing found that not all actions being taken to ensure GDPR readiness are being documented.

21

- Testing found that 84% of officers on the establishment had completed online training. 12% (87) officers still need to start or finish training.
- Testing found that 65% (34) of members had not attended training.
- Testing found that no casual employees have complete training.

3.   Action Plan

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
1. Data Protection Policies do not stipulate who has overall responsibility for data protection and the policies, review periods, policy approval and do not make reference to associated policies, procedures and websites.	Breaches in compliance and possible financial penalties.	1. The data protection policies are reviewed to ensure the requirements of the General Data Protection Regulations are included and consideration is given to include officers responsible for data protection (in accordance with GDPR), policy version control and links to appropriate policies, documents and websites.	Low	Action agreed as per the recommendation	Director of Corporate Services/Data Protection and Information Security Officer	October 2018
2. Testing found that not all actions being taken to ensure GDPR readiness are being documented.	Without adequate records progress cannot be monitored or measured.	2. Procedures are put in place to ensure all actions being taken are documented.	Low	The current project plan documents all actions taken and outstanding – no further action required	No Further Action	N/A

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
3. Testing found that 84% of officers on the establishment had completed online training. 12% (87) officers still need to start or finish training. Testing found that 65% (34) of members had not attended training. Testing found that that no casual employees have complete training.	Officers and Members lack of awareness of their requirements and responsibilities which may lead to breaches in compliance and possible financial penalties.	3. A review is undertaken to ensure all those officers and members who still require training are identified and complete appropriate training.	Low	Annual training is due to start again in September, this will cover all staff across the authority with each manager being responsible for ensuring all staff have completed the relevant training	Data Protection and Information Security Officer/All Managers	November 2018

Consultants and Temporary Staff 2017/18

1. Background

Consultants and temporary agency staff are an additional resource that can be used as a flexible and cost effective way of providing skills that are required for a short period of time. The need for specialist skills and capabilities to deliver specific projects can be met through the use of consultants and temporary agency staff can provide resources to cover vacancies and provide additional support to ensure service delivery requirements are met.

The purpose of this audit is to review whether consultants and temporary staff within the Council are being used in an appropriate and cost effective manner and that they are procured in accordance with the Council's policies and procedures.

Actual expenditure in relation to consultants and temporary staff for 2016/17 was £1,003,245.

2.1 Overview

ASSURANCE RATING – MODERATE ASSURANCE	CORPORATE SIGNIFICANCE – MEDIUM

Assurance

Internal Audit can give moderate assurance to those charged with governance. Whilst there are no serious weaknesses in the internal control environment within the areas reviewed, there is a need to further enhance controls and to improve the arrangements for managing risks.

Although consultants and temporary agency staff are procured in accordance with the Council's policies and procedures there is a lack of monitoring in place to ensure the procurement of temporary workers is cost effective and justified. Testing found that temporary workers are being employed in posts that are not on the establishment or are employed into posts which are not vacant which could lead to budgets being overspent.

Corporate Significance

The area being audited has been rated as being of medium corporate significance, on the basis of:

- General risk of financial loss between £10,000 and £100,000
- Service failures would have moderate impact on customers
- Risk of moderate reputational damage (local press)
- Direct link to identified corporate/operational risks

2.2   Key Findings

We are pleased to report that the procedures in place incorporate the following examples of good practice:

- The procurement of consultants and temporary agency workers is in accordance with the Council's policies.
- There are adequate arrangements in place to ensure compliance with IR35 UK tax legislation.

However, from the work undertaken during the review, we have also identified the following areas where there is scope for improvement to ensure that the system operates more effectively and efficiently:

- Testing throughout the audit has shown that no monitoring is being undertaken and there is no challenge on management to ensure the use of temporary staff is justified and beneficial, both organisational and financial.
- In 9 of the 33 (27%) temporary employment cases tested, officers were not in vacant posts on the establishment or the posts were not recorded on the establishment.

3.   Action Plan

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
1. Testing throughout the audit has shown that no monitoring is being undertaken and there is no challenge on	Overspending on budgets. Underlining recruitment problems are not addressed.	1. Procedures are put in place to ensure the use of consultants and temporary officers are appropriately managed, monitored and reviewed to ensure employment can be	H	The management of consultants and temporary officers is managed within services. The corporate approach for sourcing temporary agency staff is through	Head of Strategic Support	September 2018

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
management to ensure the use of temporary staff is justified and beneficial, both organisational and financial.	Demotivation of permanent staff.	sufficiently justified and any problems addressed.		a neutral vendor called Matrix SCM. Data is available from Matrix SCM regarding the spend on temporary agency staff, at present this is not monitored by SMT/CMT. A message will be reiterated to CMT.		
2. In 9 of the 33 (27%) temporary employment cases tested, officers were not in vacant posts on the establishment or the posts were not recorded on the establishment.	Overspending on budgets	2. Procedures are put in place to ensure officers are employed in vacant posts from the establishment, where there are vacant budgeted hours to ensure there is no overspending on budgets and where new posts are created these are added to the establishment so that appropriate budgets are put in place.	M	As referred to above the management of temporary agency staff is the responsibility of service managers.

Message to be reiterated to CMT regarding the availability of budgets. | Head of Strategic Support | September 2018 |

Staff Allowances and Expenses 2018/19

1.   **Background**

Employees who attend external meetings and undertake approved off site duties are eligible to receive either reimbursement of costs incurred or claim an allowance where appropriate. The Council has a travel and subsistence and other allowances guide in place which provides managers and employees with guidance in relation to business travel, mileage claims, meal and other allowances. The document applies to all employees of the Council employed under the Joint Negotiating Committee for Local Government Services (JNC), National Joint Council for Local Government Services (NJC) and Joint Negotiating Committee for Local Authority Craft and Associated Employees (Craft).

Claims for reimbursement of expenses or allowances are submitted through the iTrent Self Service facility and are paid through Payroll; therefore claims must be submitted by the 15th of each month to ensure they can be processed in time for the monthly pay runs.

In 2017/18 costs to the Council, in respect of travel and subsistence claims, totalled £376,660.

2.1   **Overview**

ASSURANCE RATING – MODERATE ASSURANCE	CORPORATE SIGNIFICANCE – LOW

Assurance

Internal Audit can give moderate assurance to those charged with governance. Whilst there are no serious weaknesses in the internal control environment within the areas reviewed, there is a need to further enhance controls and to improve the arrangements for managing risks.

Based on the testing undertaken during this review it has been verified that there are adequate procedures in place for the processing and authorising of allowances and expenses. However, there were some instances where those procedures were not being followed. For example supporting documentation in respect of mileage claims was not always appropriately completed or retained and allowances are not always paid as set out in the Guidance.

Corporate Significance

The area reviewed has been rated as being of low corporate significance, on the basis of:

- General risk of financial loss less than £10,000
- Service failures would have limited impact on customers

2.2   Key Findings

We are pleased to report that the procedures in place incorporate the following examples of good practice:

- Payments are only made in respect of expenses incurred on official Council business.
- Claims have been made with 3 months of the expenditure occurring.
- Parameters are set within the HR and Payroll Solution (iTrent) to prevent unauthorised approval of claims.
- Payments were made in a timely manner by Payroll.

However, from the work undertaken during the review, we have also identified the following areas where there is scope for improvement to ensure that the system operates more effectively and efficiently:

- Testing identified that in 5 out 20 cases fuel receipts were not always presented or retained when claiming mileage.
- Testing identified 4 first aiders who are not currently receiving the first aider allowance.
- Testing has shown that the Travel, Subsistence's and Other Allowances guide is not clear and as there is no record to confirm when it was last reviewed there is no assurance that the rates are appropriate.
- There is no centralised record which confirms the posts that attract essential user's allowance.

3.   Action Plan

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
1. Testing identified that in 5 out of 20 cases fuel receipts were not always presented or retained when claiming mileage.	Breach of HMRC Legislation and Council Policy.	1. Officers attach supporting documentation to claims on iTrent to ensure consistency across the council and reduce the risk of receipts not being submitted and retained.	M	1.1 Agreed. System already has capability to attached supporting document. 1.2 The new process is communicated to all officers.	Senior Payroll Officer/Systems Analyst Improvement and Organisational Development Manager	October 2018 October 2018
2. Testing identified 4 first aiders who are not currently receiving the first aider allowance and one emergency volunteer who was being paid at the wrong rate.	Breach of Council Policy.	2. The errors in respect of none payment to four first aiders and the incorrect payment of the emergency volunteers allowance are investigated and rectified.	M	2.1 Payment in respect of the emergency volunteers allowance has been rectified. 2.2 Any errors in respect of first aider payments to be investigated and appropriate measures will be taken to rectify them where necessary. The Health and Safety Officer is currently reviewing the level of first aid across the organisation to ensure it is appropriate.	Senior Payroll Officer Improvement and Organisational Development Officer/Learning and Organisational Development Officer	No Further Action October 2018
3. Testing has shown that the Travel, Subsistence's	Processes within the guide are out of date in relation to	3. The Travel, Subsistence's and Other Allowances Guide is reviewed to	M	3. Agree to review the Travel, Subsistence and Other Allowances Guide to ensure it is up	Improvement and Organisational Development Manager	November 2018

Observation	Risk	Recommendation	Priority	Response/Agreed Action	Officer Responsible	Action Date
and Other Allowances guide is not clear and as there is no record to confirm when the it was last reviewed there is no assurance that rates are appropriate.	current practice. Rates in the policy to not reflect current costs.	ensure guidance is clear, rates are appropriate and version control is recorded on the document.		to date. To review the rates to ensure that they are based on HMRC advice.		
4. There is no centralised record which confirms the posts that attract essential user's allowance.	Allowances maybe paid in error.	4. A review is undertaken to identify those posts where the duties are of such a nature that it is essential for them to have a vehicle at their disposal, ensuring that any exceptions to the posts identified have appropriate approval.	L	4. Consideration will be given to placing a flag on iTrent identifying if the post qualifies for essential car user. Ensure that the JD/PS reflect the fact that the post is essential car user	Improvement and Organisational Development Manager/Systems Analyst	December 2018

Follow Ups: Recommendations Not Implemented By the Agreed Date as at 30TH June 2018

Audit	Observation	Recommendation	Priority	Agreed Action	Agreed Date	Responsible Officer	Comments
Responsive Repairs 2016-17	7. The lack of reporting from Service Connect and the fact that the management information dashboards were still to be built, training provided and user guidance developed made it difficult to compare the performance and productivity of operatives and easily identify problem areas.	7.1 Ensure that management information dashboards are built, tested and fully operational as soon as possible.	Medium	7.1 Action agreed we will work closely with I.T. to implement the action point.	Dec 17 Revised to Mar 18, Jun 18, July 18, Oct 2018.	Repairs and Investment Manager	Jan 2018 – Partially implemented. Some management information dashboards are now in place and these do provide information for performance monitoring. There are some issues still to resolve and these form part of the project planning process for phase 2 of the Service Connect project that will be completed by April 2018. Apr 2018 - Update: Response from Head of Landlord Services 11/4/2018 - The full implementation of actions 7 and 8 has been delayed until June 2018.The Service Connect system is being developed in partnership with the Council's systems provider and contractor Cloud Dialogs. Broadly the project can be split in to three development areas as follows: - Capital programme management

							- Development of responsive repairs management dashboards, including update of SOR codes, and user training
							- Void management The Council has committed two officers to work with Cloud Dialogs to ensure that the Service Connect system is modelled to meet the Council's requirements. Given the finite resources available to both the contractor and the Council, it has been necessary to prioritise delivery of the strands. The capital programme management module has been prioritised. This is to ensure that there is an appropriate mechanism in place to effectively manage the new capital (decent homes) contract which commenced on 1st April 2018.
							July 18 – Update. Response from Head of Landlord Services. Progress has been delayed due to the continued commitment of staffing resources to the implementation of the

							Service Connect module for monitoring the new capital contract. The system has gone live, and works in tenants homes have commenced in June. A number of developments of the system have been required in order to ensure that it functions correctly. I still consider that this work is the priority given the significant financial risk that is attached to the new capital contract. That said, we have a short term programme in order to progress the audit recommendations that is intended to be completed by 1st October 2018.
		7.2 Provide user training and develop user guidance to enable effective use of the dashboard functionality.	Medium	7.2 Agreed, training will be given when the system is live	Jan 18 Revised to Mar 18, Jun 18, July 18, Oct 18.	Principal Officer (Repairs and Maintenance)	Feb 2018 – Not implemented. Linked to Rec 7.2 above. Apr 2018 – Explanation as per Rec 7.1 above. July 18 - Explanation as per Rec 7.1 above.
8. Although operatives' time and performance is monitored on a day to day operational basis, limited performance	8.1 Use management information from Service Connect for operatives' performance monitoring including	Medium	8.1 We will use management information from Service Connect for operatives' performance	Dec 17 Revised to Mar 18, Jun 18, July 18, Oct 18	Principal Officer (Repairs and Maintenance)	Jan 2018 – Partially implemented. Some management information dashboards are now in place and these

33

	information from Service Connect is being used in order to inform discussions at individuals' performance review meetings and to identify any problem areas or development needs.	time keeping and productivity, undertake analysis and comparisons to identify any problem areas or development needs and take action to address these.		monitoring including time keeping and productivity, undertake analysis and comparisons to identify any problem areas or development needs and take action to address these.			do provide information for performance monitoring. They will be adapted to ensure they are better fit for purpose by April 2018. Not all of the data provided from Service Connect is accurate i.e. no access data is incorrect, first time fix / follow on / completions are being recorded incorrectly. There are some issues still to resolve and these form part of the project that will be completed by April 2018. Apr 2018 – Explanation as per Rec 7.1 above. July 18 - Explanation as per Rec 7.1 above.
		8.2 Maintain evidence of the monitoring carried out and the actions taken to address problem areas.	Medium	8.2 We will maintain evidence of the monitoring carried out and the actions taken to address problem areas.	Dec 17 Revised to Mar 18, Jun 18, July 18, Oct 18.	Principal Officer (Repairs and Maintenance)	Jan 2018 – Partially implemented. Explanation as for Rec. 8.1 above. Apr 2018 – Explanation as per Rec 7.1 above. July 18 - Explanation as per Rec 7.1 above.
ICT Key Controls 2016/17	8. Controls need to be tightened in respect of the guest Wi-Fi e.g. at present the connectivity is not time	ICS should ensure that controls are strengthened around access to the guest	Low	8. Agreed as recommendation.	Apr 18 Revised to Dec 18	ICT Service Delivery Manager	Apr 2018 Not implemented. ICT Service Delivery Managers Response: 'We are currently in the

	limiting and the generic password has not been changed for over a year.	Wi-Fi.					process of changing the network infrastructure. Once this has been completed the changes will then be applied to the GUEST network- revised timescales = December 2018'

AUDIT COMMITTEE – 4TH SEPTEMBER 2018

Report of the Head of Strategic Support

Part A

ITEM 07   RISK MANAGEMENT (RISK REGISTER) UPDATE

Purpose of Report

The purpose of this report is to provide the Committee with details of the interim Strategic Risk Register produced for 2018/19.

Recommendation

The Committee notes the report.

Reason

To ensure the Committee is kept informed of progress against the strategic risks that should they crystallise would cause the Council to be unable to operate and/or provide key services leading to a significant adverse effect on public wellbeing'.

Policy Justification and Previous Decisions

The interim Strategic Risk Register for 2018/19 was approved by Cabinet on the 14th June 2018. Cabinet resolved that the Audit Committee monitor progress against those risks on the register by receiving and considering monitoring reports on a quarterly basis.

Implementation Timetable including Future Decisions

Reports will continue to be submitted to the Committee on a quarterly basis.

Report Implications

The following implications have been identified for this report.

Financial Implications

None

Risk Management

There are no specific risks associated with this decision.

Background Papers: None

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Part B

Background

1. In accordance with the Committee's work programme the Committee receives monitoring reports in respect of the Councils risk management arrangements. The reports provide a detailed commentary against the risks included in the strategic risk register.

2. During March 2018, the Council was subject to a Local Government Association (LGA) Peer Challenge review. One of the recommendations (Recommendation 7) arising from the review was for the Council to:

    - **Establish risk appetite and strengthen approach to risk management.** To provide stronger assurance around risk and identify a risk tolerance level that is right for Charnwood to further its commercial activities.

    To address this recommendation, the Council's risk management framework will be reviewed and a revised risk management framework and strategy proposed to Members. The format of the Strategic Risk Register will also be considered as part of the review.

    To ensure that the Council has adequate risk management processes in place during the period of the review an interim Strategic Risk Register has been developed in accordance with the Council's incumbent risk management framework.

3. Following the review of the risk management framework a revised Risk Management Strategy and Strategic Risk Register will be proposed to Cabinet. The target date for this is December 2018.

Development of the Register

4. The interim Strategic Risk Register for 2018/19 was compiled following consultation with Cabinet Members, Audit Committee Members and the Senior and Corporate Management Teams. The register was approved by Cabinet on the 14th June 2018.

3. The register, and the position with the identified risks as at 30th June 2018, is shown at Appendix A. Following the quarterly review of the register, there have been some additions and amendments to the mitigating actions and controls recorded, as shown in ***bold italics*** on the register and progress with 'Future Actions' updated.

4. In reading the risk register attached at the Appendix it is important to understand that the 'Overall Score' shown in the middle column of the table is the risk that the Council would bear if *no* actions were taken to mitigate the risk. In the vast majority of cases the Council is able to operate risk mitigation processes which result in the lower 'Net Risk Score' shown in the right hand column. It is this latter score which represents the current assessment of strategic risks faced by the Council.

5. To ensure that the Strategic Risk Register can be kept up to date and relevant in light of any changes in circumstances during the year, Cabinet have delegated authority to the Head of Strategic Support to make amendments to the risk register where required, in consultation with the relevant Strategic Director and Lead Member.

6. Ongoing work will be undertaken to fully identify mitigating controls and actions, and to review the residual risk scores.

7. The Council's current risk matrix is shown at Appendix B to assist the Committee in considering the status of the identified strategic risks.

Appendices

Appendix A – Strategic Risk Register 2018/19 as at 30th June 2018.

Appendix B – Current Risk Matrix

Risk Ref	Risk	Events (possible underlying cause)	Potential Consequences	Inherent Risk Rating			Mitigating Actions and Controls	Residual Risk Rating		
				Likelihood	Impact	Overall Risk Rating		Likelihood	Impact	Overall Risk Rating
SR1	Inadequate business continuity and recovery arrangements, resulting in major internal and/or external disruption to services in the event of an incident.	• Failure of IT systems • Loss of site due to fire or other severe incident. • Severe space weather e.g. solar storm • Severe weather; high/low temperatures, snow. • Fuel strike/shortages • Industrial Action (internal and external, e.g. teachers, to the Council). • Major power failure and other utilities at Council buildings • Effects of pandemics • Flooding to Council sites • Internal factors i.e. effect on service delivery caused by external factors e.g. staff affected by school closures, • Major infrastructure changes • Loss of key personnel • Contractor /supplier failure • Suppliers not GDPR compliant	• Inability to deliver key/critical services e.g.: benefits, refuse collection, homelessness applications, emergency repairs. • Reduction in access channels available to residents/customers i.e. contact centre, customer services, telephony.	3 (Possible)	5 (Severe)	**15** ⬆⬆	**Current Controls & Actions:** • Corporate Business Continuity Plan (BCP) is in place that identifies critical services and systems and required recovery timescales. Latest revisions July 2017. • IT disaster recovery and business continuity arrangements reviewed and ICT Team Recovery Plan produced and uploaded to Resilience Direct. • Periodic testing of business continuity arrangements – most recent test - September 2016. • External website is hosted off site. • Arrangements in place for recruiting interim staff where specialist knowledge/skills required. • Robust procurement processes, contract monitoring arrangements and review of media to maintain awareness of any issues affecting contractors/ key suppliers. • Team Recovery Plans for designated critical services signed off. • Business continuity checklist now included in procurement process checklists. • Review of Team Recovery Plans with newly appointed Heads of Service (ongoing as required). • Enhanced, disk based, off -site backup storage of the Council's data in place • Standby generator for the ICS building in place • Cloud based telephony infrastructure in place that is hosted offsite with resilient connections. • Contingency plans in place in event of failure of major contractor.	3 (Possible)	4 (Major)	**12** ⬆⬆
	Future Actions Planned: Implementation of electronic document management system(s)			**By When:** Ongoing			**Current Status:** Digital Mail – being rolled out across services, target for completion is Q4 2018/19. Backscanning – outline business cases have been passed to service areas to deliver. In relation to the back scanning of HR files, an option has been explored with a partner to iTrent. The	**Responsible Officer:** Strategic Director of Housing, Planning & Regeneration and Regulatory Services.		

							cost is quite significant therefore wider options are being considered. Hybrid Mail – the business case was approved by the Project Board in May 2018 and awaits sign off by the Programme Board at the next meeting.				
SR2	Inadequate data sharing and data security arrangements.	• Ineffective processes for sharing of data with appropriate agencies/authorities leading to safeguarding failure. • Theft or loss of data • Theft or loss of equipment • Failure to maintain Public Services Network accreditation and being denied access to PSN data. • Viral attack • Improper disclosure of confidential information. • Disposal of IT equipment • Non – communication between parties e.g. of data security incidences. • Failure to comply with GDPR requirements.	• Major reputational damage • Loss of public confidence in the organisation. • Inability to operate key business processes	4 (Probable)	5 (Severe)	**20** ⬆⬆⬆	**Current Controls & Actions** • Policies and processes are in place for interagency referrals and data sharing in safeguarding matters. • Membership and attendance at meetings of county wide groups e.g. the District Implementation Group (DIG), a county wide group involving district, borough and county councils within Leicestershire and the Local Safeguarding Children's Board that brings together all the main organisations who work with children and families in Leicestershire. • Annual IT Health Checks including penetration testing. • Data Protection guidance and training for staff. • IT Security Policies in place. Plans in place to meet Government standards (PSN/GDPR) • Protective marking and security controls on emails which allow appropriate labelling of protect and restricted information. • Staff and Member training on Information Security Policies and practice and sign up to policies – implementation of annual sign up. • Training of key staff with designated information security responsibilities • Data Protection Officer in place • Improvement Plan signed off by Information Commissioners Office July 2017. Completed January 2018. • Refresher data protection training provided and has been completed by all staff. • Information Asset Register and processes for its management in place. • ***Roles and responsibilities of senior officers have been reviewed.*** • ***Information management processes have been reviewed to ensure compliance with GDPR.*** 6	3 (Possible)	4 (Major)	**12** ⬆⬆

	Future Actions Planned:			Target Date:		Current Status:		Responsible Officer:		
	1. Information Asset Register to be completed to include data sharing agreements.			1. Aug 2018		Information Asset Register is in place but there are gaps in respect of data sharing agreements. Heads of Service have been asked to provide the data sharing agreements in place in their service areas.		Strategic Director of Corporate Services		
	2. Project initiated January 2018 to ensure full compliance with Payment Card Industry Data Security Standards.			2. Jan 2019		The project plan was presented to the ICT Steering Board in May 2018.		Strategic Director of Corporate Services		
SR3	Inadequate civil contingency arrangements resulting in failure to respond appropriately to a major incident.	• Major incident/catastrophic event • Terrorism threat • Flooding • External fuel shortage • Pandemics • Major failure of power and other utilities within the Borough and wider area. • Major civil unrest. • Lack of adequately trained staffed to respond to an emergency.	• Inability to deliver key/critical services e.g. benefits, refuse collection, homelessness applications, emergency repairs. • Increased short term demand for services e.g. housing - alternative accommodation, repairs.	2 (Unlikely)	5 (Severe)	**10** ⬆⬆	**Current Controls & Actions** • Participation in the Local Resilience Forum • Emergency plans in place for major events e.g. flood, fire and mass evacuation. • Emergency planning documents and contacts available on Resilience Direct website. • Testing of emergency plans e.g. flood exercise. • Business Continuity arrangements as for Strategic Risk 1. • 24/7 call out arrangements for senior managers and Emergency Management Officer. • LRF call out documents updated. • Rolling LRF programme of training and exercising for major incidents, recovery process and emergency centres. • Participation in LRF lead teleconferencing on likelihood of terrorist threat being heightened and all partners response should this occur. • Participation in Events Safety Advisory Group. • SMT/CMT on call duty rota in place	2 (Unlikely)	4 (Major)	**8** ⬆
	Future Actions Planned:			Target Date:		Current Status:		Responsible Officer:		
	1. Increase numbers of staff trained to both support emergency centres and fulfil loggist role.			Dec 18		Two members of staff have been identified to complete the loggist training.		Strategic Director of Corporate Services.		

APPENDIX B – RISK MATRIX

LIKELIHOOD

	Remote 1	Unlikely 2	Possible 3	Probable 4	Highly Probable 5
Severe 5	5 ⬆	10 ⬆⬆	15 ⬆⬆	20 ⬆⬆⬆	25 ⬆⬆⬆
Major 4	4 =	8 ⬆	12 ⬆⬆	16 ⬆⬆⬆	20 ⬆⬆⬆
Moderate 3	3 =	6 ⬆	9 ⬆	12 ⬆⬆	15 ⬆⬆
Minor 2	2 =	4 =	6 ⬆	8 ⬆	10 ⬆⬆
Insignificant 1	1 =	2 =	3 =	4 =	5 ⬆

(IMPACT — vertical axis label)

Table 1: Description and definitions of the LIKELIHOOD of the RISK occurring

Scale / Level	Descriptor	Description
1	**Remote**	May only occur in exceptional circumstances
2	**Unlikely**	Is unlikely to occur, but could occur at some time
3	**Possible**	Fairly likely to occur at some time, or in some circumstances
4	**Probable**	Will probably occur at some time, or in most circumstances
5	**Highly Probable**	Is expected to occur in most circumstances

Table 2: An example of the description and definition of the IMPACT of the RISK should it occur (these are not set in stone – they are merely a guide)

Risk	Scale	Effect - Service Delivery	Effect - Financial	Effect Health & Safety	Effect – Environment	Effect – Reputation
Severe	5	Severe disruption to CBC. Loss of service	Severe financial loss >£1,000,000	Loss of life. Intervention by HSE	Significant local, national and/or international environmental damage	Extensive coverage in the national press and broadsheet

		delivery for more than seven days				editorial, and/or a national TV item
Major	4	Major disruption to CBC – serious damage to CBC's ability to service its customers. Loss of service for more than 48 hours but less than 7 days	Major financial loss >£100,000 -<£1,000,000	Extensive / multiple injuries. Intervention by HSE	Major damage to the local environment	Coverage in national broadsheets, the press, and/or low national TV reporting
Moderate	3	Noticeable disruption to CBC – some customers would be affected. Loss of service no more than 48 hours	High financial loss >£25,000 - <£100,000	Violence, threat or major injury - medical treatment required. Intervention by HSE	Moderate damage to the local environment	Coverage in the national tabloid press and/or extensive front page coverage in local press, and/or TV
Minor	2	Some disruption to internal business only - no loss of customer service	Medium financial loss >£5,000 -<£25,000	Minor injury - first aid treatment only required	Minor damage to the local environment	Minimal reputation damage. Minimal coverage in the local press
Insignificant	1	Insignificant disruption to internal business – no loss of customer service	Low financial loss <£5,000	No injuries	No, or insignificant environmental damage	No reputational damage

AUDIT COMMITTEE – 4TH SEPTEMBER 2018

Report of the Head of Strategic Support

Part A

ITEM 08   COUNCIL'S USE OF REGULATORY OF INVESTIGATORY POWERS ACT (RIPA)

Purpose of Report

The purpose of this report is to provide the Committee with a summary of the Council's use of RIPA powers.

Recommendation

The Committee notes that there has been no use of RIPA powers by the Council for the period from 1st May to 31st July 2018.

Reason

To enable the Committee to comply with the request from Cabinet that the Audit Committee assumes responsibility for receiving a quarterly report on the use of RIPA, and to report to Cabinet any concerns arising from those reports that may indicate that the use of RIPA is not consistent with the Policy or that the Policy may not be fit for purpose.

Policy Justification and Previous Decisions

The use of RIPA to conduct covert surveillance in appropriate instances supports many of the Council's enforcement and anti-fraud policies. The Home Office Code of Practice, which relevant bodies are obliged to follow when using RIPA, requires that elected Members should consider reports on the use of RIPA on at least a quarterly basis to ensure that is it being used consistently with the policy and the policy remains fit for purpose.

Implementation Timetable including Future Decisions

Reports will continue to be submitted to the Committee on a quarterly basis.

Report Implications

The following implications have been identified for this report.

Financial Implications

None.

Risk Management

The risks associated with the decision the Committee is asked to make and proposed actions to mitigate those risks are set out in the table below.

Risk Identified	Likelihood	Impact	Risk Management Actions Planned
Failure to follow RIPA requirements could lead to inadmissible evidence in enforcement or other criminal cases, leading to reputational damage for the Council.	Unlikely	Moderate	Annual approval of an appropriate RIPA policy and ongoing monitoring by elected Members. Training for relevant officers. Ongoing oversight of RIPA arrangements by the 'RIPA Monitoring Officer'.

Background Papers: Home Office Code of Practice – Covert Surveillance &Property Interference (2014)

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Part B

<u>**Background**</u>

1. RIPA provides for the authorisation of covert surveillance by the Council where that surveillance is likely to result in the obtaining of private information about a person.

2. Surveillance includes monitoring, observing or listening to persons, their movements, conversations or other activities and communications. Surveillance is covert if it is carried out in a manner calculated to ensure that any persons who are subject to the surveillance are unaware that it is or may be taking place.

3. The Council only has the power to authorise covert surveillance under RIPA for the purpose of preventing or detecting crime, or of preventing disorder. Since 1st November 2012, RIPA applications are required to be approved by a Justice of the Peace (JP) at the Magistrates' Court in addition to the existing application and authorisation process. The amendments in the Protection of Freedoms Act 2012 mean that local authority authorisations and notices under RIPA for the use of particular covert investigation techniques can only be given effect once an order approving the authorisation or notice has been granted by a Justice of the Peace (JP)

4. At its meeting on 15th February 2018 and in order to meet the requirements of the current Home Office Code of Practice, Cabinet resolved that the Audit Committee continue to assume responsibility for receiving a quarterly report on the use of RIPA, and to report to Cabinet any concerns arising from those reports that may indicate that the use of RIPA is not consistent with the Policy or that the Policy may not be fit for purpose. If the resolution is made, this Committee will continue to receive a regular report on the Council's use of RIPA powers.

5. During the period from 1st May to the 31st July 2018 the Council made no use of RIPA powers.

6. During the same period, there were no requests received from the Police for the use of the Council's CCTV system for RIPA purposes.

7. The Committee has the option to report to Cabinet any concerns arising from RIPA monitoring reports that may indicate that the use of RIPA is not consistent with the Council's RIPA Policy or that the Policy may not be fit for purpose.

AUDIT COMMITTEE – 4TH SEPTEMBER 2018

Report of the Head of Strategic Support

ITEM 09   WORK PROGRAMME

Purpose of Report

This report is submitted to enable the Committee to consider its Work Programme.

Action Requested

Following consideration of the Work Programme, the Committee is asked to consider any deletions, additions or amendments it wishes to make.

This will enable planning for future meetings to be undertaken, for reports and information to be prepared and for the attendance of officers and/or others to be arranged.

Background

The Work Programme agreed at the last meeting of the Committee is attached as an appendix for the consideration of the Committee.

To assist with the consideration of this item, the dates for future meetings of the Committee are as follows:

27th November 2018
26th February 2019

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ISSUE	MEETING
Internal Audit Business	Ongoing
Update on the General Data Protection Regulations (GDPR)	4th September 2018
Internal Audit Plan – Progress	27th November 2018 Quarterly
Risk Management (Risk Register)	27th November 2018 Quarterly - detailed report every six months, exception report quarters in-between.
Council's Use of Regulation of Investigatory Powers Act (RIPA)	27th November 2018 Quarterly
Treasury Management Mid-Year Review	27th November 2018 Annually
2018/19 Treasury Management Statement, Annual Investment Strategy and MRP Strategy	26th February 2019 Annually
2019/20 Internal Audit Plan	26th February 2019 Annually
Annual IT Health Check (Code of Connection) *Confidential Report*	11th June 2019 Annually
2018/19 Annual Internal Audit Report	11th June 2019 Annually
2018/19 Review of the effectiveness of Internal Audit (Feedback from Panel)	11th June 2019 Annually
Internal Audit Charter	11th June 2019 Annually (for approval)
2018/19 Members' Allowances Claimed	11th June 2019 Annually
Whistle Blowing and Anti-fraud, Corruption and Bribery	11th June 2019 Annually
Environmental Audits – Report on Outcomes	11th June 2019 Annually *Note: Six month exception report where identified actions are not implemented by the target date.*
2018/19 Treasury Management	11th June 2019

Outturn	Annually
2018/19 Statement of Accounts	July 2019 (Accounts Meeting) Annually
2018/19 Annual Governance Statement and Review of the Code of Corporate Governance	July 2019 (Accounts Meeting) Annually
Future of Local Public Audit	Report on Government proposals considered 5th July 2011. Further report once final regulations/guidelines are known. Note: Appointing Your External Auditor briefing note considered June 2016.
Policy for Engagement of External Auditors for non-audit work	Considered March 2013. Review policy - date to be agreed
External Audit Business	Ongoing
External Audit Progress Report and Technical Update	27th November 2018 Quarterly
2017/18 Annual Audit Letter	27th November 2018 Annually
Certification of Claims and Returns (2018/19 Audit)	26th February 2019 Annually
2019/20 External Audit Plan	26th February 2019 Annually
2018/19 Annual Governance Report	July 2019 (Accounts Meeting) Annually

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