

Internal Audit Progress Report



Newark and Sherwood District Council – November 2021

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The matters raised in this report are only those that came to our attention during the course of our work – there may be weaknesses in governance, risk management and the system of internal control that we are not aware of because they did not form part of our work programme, were excluded from the scope of individual audit engagements or were not brought to our attention. The opinion is based solely on the work undertaken as part of the agreed internal audit plan.

Introduction & Key Messages

The purpose of this report is to:

- Provide details of the audit work during the period July 2021 to October 2021
- Advise on progress of the 2021/22 plan
- Raise any other matters that may be relevant to the Audit Committee role

Key messages

Since our last progress report in July 2021, we have issued five assurance reports and three other financial opinion reports. We currently have thirteen audits in progress (two at draft report stage, nine at fieldwork and two at planning stage).

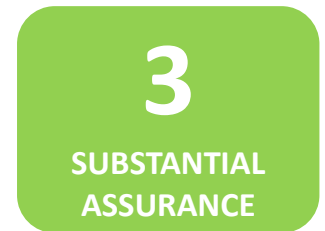
We have completed 41.3% of the 2021/22 annual audit plan.



Internal Audit work completed – Assurance work:

The following audit work has been completed and a final report issued:

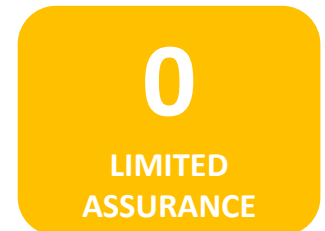
- Strategic Risk (Financial Resilience) – High assurance
- Capability and Capacity – High assurance
- Debt Management – Substantial assurance
- Strategic Risks review – Substantial assurance
- Housing Options – Substantial assurance



Internal Audit work completed – Other (Financial)

During the period, we have completed the following audits:-

- Internal Audit grant Certification of a Culture Recovery Fund (CRF1)
- Independent examination of the Gilstrap Accounts
- Internal Audit grant certification of the Test and Trace Support Payments



Internal Audit Work in Progress – Assurance work:

The assurance audits in progress are:-

- Policies and Procedures – Draft Report
- Housing Benefits and Council Tax Support
- Community Lottery
- Climate Change
- Careline Services
- Compliance Services (Landlord)
- Follow-ups
- Covid Related Impacts
- Grounds Maintenance and Cleansing Services
- Health and Safety



Internal Audit Work in Progress – Consultancy and Grant certification:

The consultancy and grant certification audits in progress are:-

- Section 106 (2020/21) – Draft report
- Flood grants(2020/21 and 2021/22) – Fieldwork
- Workforce Planning – Fieldwork.

We currently have further details of these within the body of the report and in Appendix 4.

Variations to the 2021/22 audit plan

Whilst we present a plan at the start of the year, we review it periodically throughout the year to reflect changes in risk profiles. This helps to ensure that it covers those areas which are a priority to the Council and there is adequate coverage to inform the Head of Internal Audit's opinion.

Since the last Committee review of the audit plan in April 2021, management requested the following:-

- Covid 19 Test and Trace Support Payments grant – added to the plan
- Culture Recovery Fund Grant – added to the plan
- Governance Review (Arkwood and Active4Today) – deferred until early 2022/23

Implementation of agreed actions

There are 11 outstanding actions which are currently being implemented. The relevant Directors have agreed to authorise extensions of the actions to ensure they are fully implemented.

Note: The assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. The definitions for each level are shown in **Appendix 1**.

High Assurance

Strategic Risk (Financial Resilience)

Our review of the Strategic Risk- Financial Resistance found that the key risk mitigating controls identified in the Strategic Risk Register are in place and generally working effectively to ensure the Council's financial resilience is strengthened. Based on our findings we can give a Substantial assurance opinion that the strategic risk around the financial sustainability and resilience for the General Fund activity is well managed and the controls are regularly reviewed and updated. The related controls are regularly reviewed and updated to ensure they sufficiently address the risk.

Key documents including the Medium Term Finance Plan (MTFP), the Investment Strategy and the Capital Programme which support the Council to effectively manage its finances were in place.

The Capital Monitoring Meeting group reviews the progress made against the agreed General Fund capital programme on a quarterly basis throughout the year to ensure that the Council's financial resource is deployed effectively to enable achievement of its Community Plan objectives and priorities. This also enables management to identify any risks that could prevent them from achieving the programme giving them the opportunity to make corrective decisions.

Quarterly Budget Monitoring meetings are undertaken within each Directorate and this gives Senior Management the opportunity to constantly review, understand and appropriately respond to significant financial pressures encountered within their directorates to ensure effective budget management.

Estimates for the annual Business Rates use a proven Business Rates tool and the impact of Covid-19 had been factored into the calculation model which strengthens the reliability of the MTFP.

We only identified one area where the control relating to ensuring the Commercial Strategy could be regularly reviewed and updated to ensure it fully supports the Council's MTFP which is particularly one of the important strategies to the Council's financial sustainability.

High Assurance

Capability and Capacity

Following our review of the Council's ICT capacity and capability to provide a day to day ICT service and its ability to implement the proposed future strategies, we have given a High assurance opinion on the activities.

The capacity within the ICT service is sufficient and this enables continued provision of the day to day ICT service across the Council to effectively support both current and future ICT service requirements.

Service improvement projects are identified through annual meetings with Business Managers that help the ICT service understand the current and future ICT needs of the Business Units. Staff resource that is used to support service improvement projects is assessed using a dedicated spreadsheet that assists in determining what service improvement activities can be supported within the year.

A Digital Transformation Board has also been established to work closely with ICT services to identify and implement digital solutions that deliver continuous improvement and innovation across the Council's services.

The ICT service has undertaken a robust self assessment of the team's skills and competencies. Where some gaps have been identified, appropriate action plan has been put in place to address the skills balance and resilience of the service provision.

Substantial Assurance

Our review encompassed the Covid pandemic, as well as flooding and significant organisational change faced by NSDC, which put additional pressure on the Council's resources during 2020.

During this time, the Senior Leadership Team (SLT) closely monitored the impact of Covid on the delivery of its core services and re-wrote the Community Plan priorities.

The annual strategic risk workshop attended by the SLT was held in November 2020 and a new strategic risk register is currently being produced to capture the new risks identified, including one risk around the community impact of Covid, and ensuring alignment to the Community Plan. Our overall assessment of the direction of travel for the Council's risk management arrangement is improving.

Progress on the new strategic risk register is being reported to the Audit and Accounts Committee. We have therefore given a 'Substantial' audit opinion. In addition, we found that:

- Ownership of the strategic risks has been assigned at an appropriate level (i.e. SLT members)
- There are structures in place to ensure emerging risk are identified enabling appropriate risk action to be put in place
- Officers and Members have access to the technical risk management expertise of the Safety and Risk Officer
- Risk management is intrinsically linked and embedded within decision-making processes across the Council
- The Corporate Risk Management Group meets on a quarterly basis, attended by Service Managers from areas of most risk exposure, as well as the Safety and Risk Officer and Performance Team

However, the Council's focus on the Covid response has meant that strategic risk management processes have not been rigorously followed throughout 2020 and the progress of the delivery of actions raised against three findings from a previous 2018 Risk Management report has been hindered.

We found the following improvements can be made:

SLT Oversight

- The SLT should ensure that their risks are reviewed on a timely basis and that the strategic risk register is updated accordingly.

Strategic Risks

Substantial Assurance

- A collective review of the strategic risk register should be undertaken on a quarterly basis by SLT to confirm that the right strategic risks are appropriately identified and managed. Good risk management follows a dynamic process and given the current challenges facing Councils, regular review and updates on strategic risks is crucial to ensure that a good risk management culture is maintained
- Quarterly assurance reporting to the SLT should be implemented and embedded.
- For ease of navigation and interpretation of risk performance, it would benefit from the inclusion of detail such as links to the Community Plan, Corporate Risk Appetite, assurances and interdependencies between risks, and a reduced number of key mitigating controls.

Member Oversight

There has been limited reporting on strategic risk management to Members to support them in their oversight / decision-making roles. Prior to the Audit and Accounts Committee in November 2020, the Committee received annual updates on strategic risk management. There is no reporting to Members outside of the Audit and Accounts Committee, such as the Policy and Finance Committee.

Risk Management Policy

The Corporate Risk Management Strategy and Policy, which includes the Strategic Risk Appetite statement, is dated April 2016 and therefore requires a full review and update by the SLT and approval by Members. This is to ensure the policy continues to remain relevant and fit for purpose, the risk management processes and roles and responsibilities included are clear, reflect current practice and demonstrate 'tone from the top'.

Training

No formal risk management training has been provided to Officers or Members since more than three years ago. The provision of training would assist Officers and Members in fulfilling their role and responsibilities in respect of strategic risk management.

Strategic Risks (Continued)

Substantial Assurance

Debt Management

Our review of Debt Management has found that there are good processes and procedures in place, which ensure that debts are collected promptly. There has been significant progress made in a relatively short time to create robust and resilient processes despite the delays encountered in meeting the expected staffing levels and impacts of Covid.

The Council has maintained a positive direction of travel in reducing the level of debts despite the self imposed hold on reminders which was in place during the pandemic up to May 2021. Collaborative working between the Sundry Debt Team and Asset Management have also enabled a proactive management for commercial debts.

We found several good practices which contribute positively to the management of the debts including:-

- A robust Policy and Procedures document is available to all staff, coupled with a tranche of guidance notes for staff covering all elements of the process;
- Systems have been implemented to get debts under control in order to reduce the overall debt through a logical and streamlined approach;
- A formalised process for using external debt recovery enforcement and court actions;
- Quarterly reports are produced to SLT that highlight the salient information but which are supported by a robust and thorough level of supporting data;
- Meetings are held monthly with service areas and the Sundry Debt Team;
- The information on Sundry Debts in E-financial has been enhanced by documents and actions being attached to individual debtor accounts, which had previously not been the case;
- A targeted approach to longstanding debts;
- Instalment arrangements have been reviewed and revised where appropriate. Multiple longstanding debts are now grouped into an overall total in E-financial where appropriate;
- The recent government legislation "Breathing Space" relating to debtors has been incorporated into the Debt Recovery Teams procedures.

We have made some recommendations around further checks, which could be put in place to increase the potential to collect debts and prevent the necessity for recovery action. We have also provided advice and recommendations on dealing with debts owed by deceased Service Users / Customers to ensure that the council efficiently collects these and avoids unnecessary upset for the bereaved.

Substantial Assurance

Our review has provided a substantial assurance opinion that there are sufficient arrangements in place which enable the Council to manage homelessness and overall fulfil its statutory obligations.

The Housing Options Team has responded well to the additional challenges brought about by the Covid 19 pandemic which had a direct effect on service delivery in this area. There are several areas where the controls are working well including:-

- A collaborative approach to tackling homelessness with other local Councils and interested groups through the Joint Homelessness Inter agency Forum
- Effective joined up working with other internal teams including Tenancy & Estates and the Income Management Team to promote an early warning attitude to any difficulties that could lead to homelessness
- Proactive use of a wider management group and central government advisors to obtain advice and discuss and agree interpretation and compliance with legislation in new and unusual situations
- Targeted support to address the key strategic themes of homelessness through the provision of a range of in house advice, support and housing solutions roles and funding of specialist external posts
- A well-defined process from initial contact to resolution of duty which enables the Council to meet its legislative duties, whilst providing service users with a clear and easy to use service
- Annual reporting to committee supported by in year reporting on specific projects

As the Team continued to provide a rapid response to the Covid Pandemic, some strategic areas have not had the normal level of attention due to the operational focus of the Team.

We identified some areas where some improvements can be made to strengthen management oversight of the team's performance and the wider work being undertaken to ensure continued delivery of the Council's Homelessness Strategy including:-

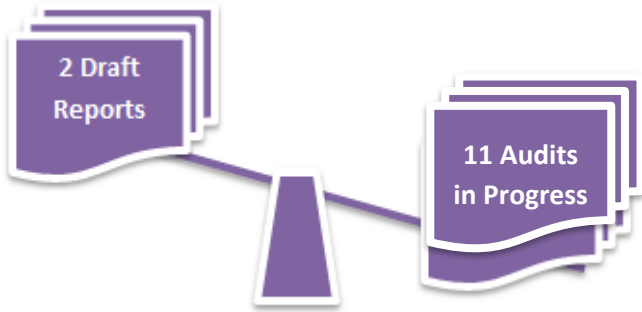
- A need to review and ensure improved monitoring of the Key Performance Indicators (KPIs) to provide clarity and visibility over the work undertaken by the Council to relieve and prevent homelessness. This also helps to ensure timely and relevant analysis on progress against the Homelessness Strategy

Housing Options

Substantial Assurance

Housing Options (cont'd)

- Effective tracking of the Homelessness Strategy Action plan ensuring this is regularly reviewed and updated to provide useful management information that supports decision making.
- Strengthening of the team training plan arrangements and maintenance of the training records to ensure gaps in skills and knowledge are identified and promptly addressed enabling staff to be well supported to comply with the legislation



Audits reports at draft

We have 2 audit at draft report stage:

- Policies and Procedures – Substantial assurance (indicative)
- S106 (Consultancy)

Work in Progress

We have the following audits in progress:-

- Housing Benefits and Council Tax Support – Fieldwork
- Community Lottery – Fieldwork
- Climate Change – Fieldwork
- Careline Services – Fieldwork
- Compliance Services (Landlord) – Fieldwork
- Follow-ups – Fieldwork
- Covid Related Impacts – Fieldwork
- Grounds Maintenance and Cleansing Services – planning
- Health and Safety – Planning
- Flood grants(2020/21 and 2021/22) – Fieldwork
- Workforce Planning – Fieldwork.

Other significant work

We are currently undertaking work on the Combined Assurance process which is progressed through the Directorate Meetings and the outcomes of this work will be presented to the Committee in February 2022.

Update to 2021/22 Audit Plan

In consultation with Senior Management, we made some changes to the audit schedule to reflect the risk environment and operational challenges and Appendices 2, 3 and 4 present the changes made.




Internal Audit's performance is measured against a range of indicators. The statistics below show our performance on key indicators year to date.

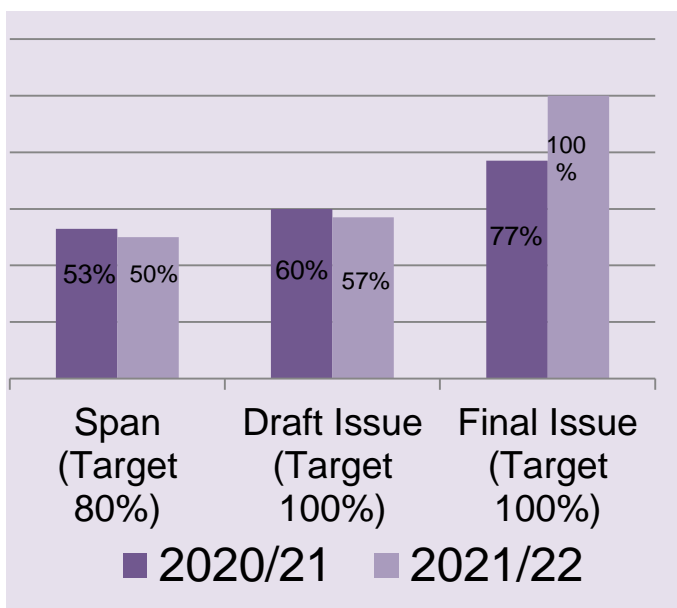
Performance on Key Indicators



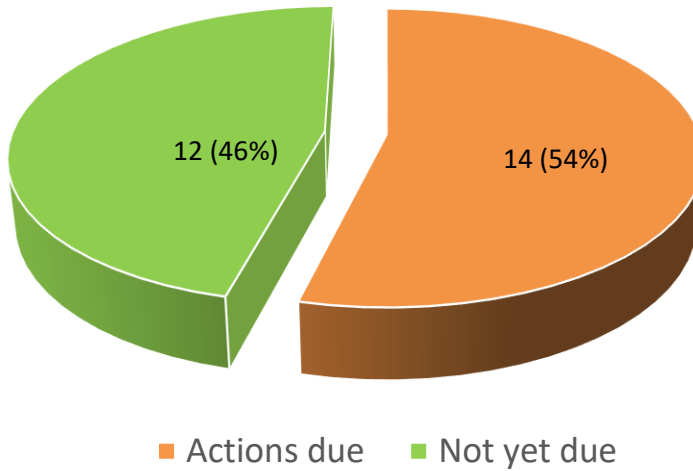
Positive feedback has been received



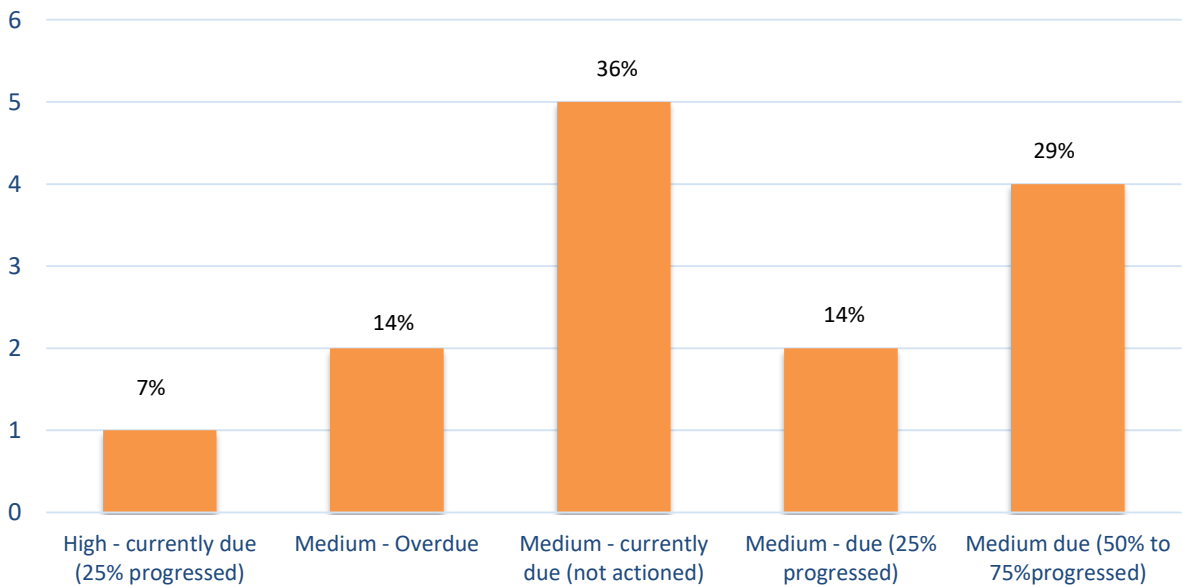
Plan completed 41.3%



All Actions remaining to be implemented



Summary of due actions



Other Matters of Interest

A summary of matters that will be of particular interest to Audit Committee Members

The CIPFA logo consists of the letters 'CIPFA' in a bold, blue, sans-serif font. To the right of the text is a stylized blue line graphic that curves upwards and then downwards, resembling a checkmark or a partial circle.

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JUL
2021

Please find below some of the key extracts from the CIPFA Audit Committee Update Issue 35:

Supporting improvements to risk management arrangements

The Better Governance Forum held two discussion groups with members in April 2021 to discuss the experience of the pandemic and what it meant for risk management. The groups discussed how their arrangements had fared in supporting the organisation’s management through the pandemic. The key areas for improvement identified by the groups were as follows:

- better integration with plans and management processes
- consistency across the organisation, and
- a focus on action.

When asked how improvements to risk management arrangements could be achieved both groups were consistent in their choice of the best action to take – investment in staff training and awareness of risk management.

The detailed results of the discussions are available in a briefing, the link to which can be found within the CIPFA Audit Committee Update Issue 35 (July 2021). The paper contains a summary of the findings identifying strengths and areas for improvement.

Audit Committee Guidance

In July the Ministry of Housing Communities and Local Government (MHCLG) issued a further update on progress against the Redmond Review recommendations. One of the areas reviewed as part of the consultation was guidance for Audit Committees which the MHCLG has recommended to be strengthened and updated to support effective audit committee arrangements. The consultation asks for comments on this proposal and whether it is agreed.



Other Matters of Interest

A summary of matters that will be of particular interest to Audit Committee Members

The updated guidance is likely to include the following:

- structure
- role of independent members
- how the committee interacts with full council
- reporting to those charged with governance
- core functions
- knowledge, expertise and training of audit committee members
- facility to meet privately with auditors.

Reporting to full council / those charged with governance

MHCLG is proposing to amend the Accounts and Audit Regulations so that the full council should receive the auditor's annual report from the local auditor. The purpose of this is to improve transparency to the public and ensure all members are aware of issues raised by the auditor and recommendations. It is also proposed that it is accompanied by a report from the audit committee containing its responses to the auditor's annual report.

The full CIPFA Audit Committee Update Issue 35 (July 2021) can be found by opening this link:

<https://www.cipfa.org/services/networks/better-governance-forum/audit-committee-update>

Assurance

High	<p>Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.</p> <p>The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.</p>
Substantial	<p>Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.</p>
Limited	<p>Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.</p>
Low	<p>Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.</p> <p>There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.</p>

Ranking of Recommendations

High	Necessary due to statutory obligation, legal requirement, Council policy or significant risk of loss or damage to Council assets, information or reputation.
Medium	Could cause limited loss of assets or information or adverse publicity or embarrassment. Necessary for sound internal control and confidence in the system to exist.
Low	Current procedure is not best practice and could lead to minor inefficiencies.

Amendments to Internal Audit Plan as at October 2021

Audit	Rational	Change
Test and Trace Support Payment	The grant terms and conditions require Internal Audit to sign a declaration confirming that adequate investigations and checks have been undertaken to ensure that the grant monies have been spent appropriately	Added to plan
Culture Recovery Fund Grant (CRF1)	The grant terms and conditions require Internal Audit to sign a declaration confirming that adequate investigations and checks have been undertaken to ensure that the grant monies have been spent appropriately	Added to the plan
Governance Review (Arkwood and Active 4 Today)		Management have requested to defer the audit until QRT 1 of 2022/23.

Deferred Audits

Audit	Rational	Change
Strategic Asset Management	Capacity - there were several vacant key posts within the Business Unit which management are addressing.	Deferred to QRT 4
Project Strategy	Capacity - there key posts that have been vacant within the Business Unit which management are in the process of addressing.	Deferred to QRT 4
Customer Services Integration	There have been issues within the Careline Services which needed addressing first before starting the integration work commences. The deferral will help to ensure the changes are embedded to enable independent assessment of their effectiveness.	Deferred to QRT 4

Cancelled Audits

During 2020/21, we started a review of the Decision Making to support the Council whilst it was making a decision on the new governance model. We were unable to complete the review in a timely manner and this audit has been cancelled as it is not relevant anymore.

Audit	Scope of work	Planned start date	Actual start date	Progress status and Assurance
Key Control Testing	Delivery of key control testing to enable Head of Internal Audit to form opinion on the Council's financial control environment	QRT 3 / QRT 4		
Housing Benefits & Council Tax Reduction	To provide assurance that Housing Benefit and Council Tax Reduction are paid accurately and promptly to eligible applicants and changes in circumstances are actioned correctly	QRT 2 Jul 2021		Fieldwork
Value for Money	To provide assurance that the Council takes all reasonable steps to achieve Value for Money in the delivery of its services.	QRT 1 Jun 2021		Delayed start pending our understanding of the External Auditor's VFM coverage
Strategic Risk – Financial Resilience	To provide assurance that the risk has been appropriately rated and reviewed and that the mitigating actions listed are currently in place and working effectively.	QTR 1 May 2021		Completed (High)
Company Governance (Arkwood and Active4Today)	Review of the governance arrangements in place ensuring that there is sufficient oversight and risk management processes in place.	QRT 2 Aug 2021		Deferred until 2022/23 QRT1 (Mgnt request)
Community Lottery	Review of the governance arrangements in place for the running of the Community Lottery to ensure that they are sound protecting the Council and participants	QRT 2 Sep 2021		Fieldwork
Cloud Hosted Services	To review recent instances of cloud/hosted services to establish the due diligence undertaken in arriving at the selected option and security deployed through that arrangement.	QRT 4 Jan 2022		
Selima HR/Payroll	To provide assurance that the computer security controls within the Selima HR and Payroll system provide a safe and secure operating environment.	QRT 4 Jan 2022		

Audit	Scope of work	Planned start Date	Actual start date	Progress status
Physical and Environmental Security	Looking at the security of Castle House, satellite locations (Brunel Drive cited as a concern), the Beacon and locations where any off-site back-ups are stored.	QRT 3 Nov 2021		
Newark Civil War Museum and Palace Theatre	To provide independent assurance around VFM work and delivery capacity assessment being undertaken by the Council's Financial Services staff	QRT 2 Sep 2021		ToR being drafted
Grounds Maintenance and Cleansing Service	To provide assurance over the revised arrangements in place ensuring that issues previously identified have been addressed.	QRT 3 Nov 2021		Fieldwork due to start
Strategic Asset Management	To provide assurance over the arrangements in place for the operational management of the Council's land and buildings and the maintenance / improvement thereof.	QRT 3 Oct 2021		Deferred to QRT 4
Climate Change Emergency	Following the declaration of a climate emergency, the Council has plans in place for action to be taken by itself and within the District.	QRT 2 Aug 2021		Fieldwork
Customer Services (Integration)	To provide assurance on the effectiveness, impact and success of the revised arrangements following the integration of NSH staff into one Customer Services Team	QRT 3 Oct 2021		Deferred to QRT 4
Contract Management - General	<p>There are effective arrangements in place which ensure that all contracts are recorded, allocated to contract managers and there are processes in place which ensure that they are managed effectively.</p> <p>The risks around contracts including supply chain failure, modern slavery, data sharing etc are identified and actions taken to mitigate the identified risks.</p>	QRT 3 Oct 2021		ToR being drafted
Health and Safety	To provide assurance that the arrangement in place for Health and Safety are effective and meet legislative requirements. To follow-up the actions made within the previous report.	QRT 2 Aug 2021		Fieldwork due to start

Audit	Scope of work	Planned start Date	Actual start date	Progress status
Landlord Compliance (Compliance Services)	To ensure that those areas of compliance not previously reviewed (e.g. gas, electricity etc) are in place and that all relevant legislation is adhered to. Follow-up on those areas of compliance previously reviewed to ensure that the actions agreed have been implemented.	QRT 2 Aug 2021		Fieldwork (almost complete)
Care Line Services	To provide assurance that there are effective arrangements in place for the management and delivery of the Careline service and that all items of equipment are logged and accounted for.	QRT 1 May 2021		Planning
Workforce Planning	The Council has effective arrangements which ensure that there are sufficient skilled staff in place to enable effective service provision and such arrangements consider succession planning of key staff identifying positions which hold the greatest risk if vacant.	QRT 1 May 2021		Fieldwork – consultancy type review as per the mgnt request
Project Strategy	To provide assurance over the newly formed Corporate Property, Strategy and Delivery Business Unit's capacity to deliver key projects ensuring clear triage between 'Asset and Estates', 'Corporate Property, Strategy and Delivery' and 'Economic Development'.	QRT 3 Oct 2021		Deferred to QRT 4 (Mgnt request)
Social Housing White Paper	To provide an independent review of the requirements of the Social Housing White Paper and the current and planned processes in place to identify and address any gaps identified.	QRT 3 Oct 2021		
Policies and Procedures	To provide an independent review of the integration of the key policies and procedures from Newark and Sherwood Homes into those of the Council.	QRT 1 Jun 2021		Draft Report issued
Follow-ups (2021/22)	Follow-up of recommendations made for the progress reports and on a sample basis.	QRTs 2, 3 and 4 (Jul 21)		Fieldwork
Mansfield Crematorium	Completion of the audit of the Mansfield Crematorium accounts	QRT 1 Apr 2021		Completed Accounts signed off

Audit	Scope of work	Planned start Date	Actual start date	Progress status
Combined Assurance	Updating the Assurance Map and completing the Combined Assurance report.	QRT 3 Oct 2021		Fieldwork
Gilstrap	Independent examination of the Gilstrap accounts in accordance with S145 of the Charities Act 2011.	QRT 2 Aug 2021		Completed Accounts signed off
Test and Trace Support Payment grants	Grant certification work to ensure the grant monies have been spent appropriately.	QRT 2 Jul 2021		Draft Audit certificate to be signed off
Culture Recovery Fund Grant (CRF1)	Grant certification work to ensure the grant monies have been spent appropriately.	QRT2		Completed Audit Certificate issued
Covid related Impacts	Review of the impact of Covid on the Council's processes and system providing assurance that the alternative arrangements provide effective control and whether they will have an impact on future provision. (deferred from previous year)	Brought forward from previous year		Fieldwork (almost complete)
Housing Options	To give independent assurance that the strategies and policies covering the homelessness legislation, are being complied with and that there are processes in place which ensure that the Council fulfils its statutory duty for the prevention of homelessness within the district. (deferred from previous year)	Brought forward from previous year		Completed (Substantial)
Flood Grants	To give the Chief Executive or Chief Finance Officer of the Council the Authority's Chief Internal Auditor's opinion that he can give reasonable assurance that the invoices submitted by the Authority for Claims fairly represent expenditure under the Scheme made in accordance with the provisions of the Memorandum of Understanding (MoU)	Brought forward from previous year And straddles over two financial years		Fieldwork

Audit	Scope of work	Planned start Date	Actual start date	Progress status
Debt Management	To give you independent assurance that the processes and controls in place for recovering debts are appropriate, robust and designed to reduce the level of debt accumulated	Brought forward from previous year		Completed (Substantial)
Strategic Risks	To provide assurance that the Strategic Risks are identified, managed and linked to the corporate priorities of the Council (Community Plan). There is a process in place which ensures that they remain current and action plans ensure that risk mitigation actions are implemented as planned	Brought forward from previous year		Completed (Substantial)
Capability and Capacity	To provide independent assurance that the ICT service has arrangements in place to deliver the required service levels both now and in the future.	Brought forward from previous year		Completed (High)