Internal Audit

Progress Report

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Newark and Sherwood District Council – October 2019

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NEWARK & SHERWOOD DISTRICT COUNCIL

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Key Messages

Internal Audit work completed

Appendices

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Introduction

The purpose of this report is to:

- Provide details of the audit work during the period April 2019 to 31 October 2019
- Advise on progress with the 2019/20 plan and outstanding work carried forward from 2018/19
- Raise any other matters that may be relevant to the Audit Committee role

Key Messages

During the period we have completed 8 assurance audits*:-

- Community Centres – Limited
- Procurement Card - Limited
- Strategic Asset Management – Substantial
- ICT Governance – Substantial
- Customer Comments – Substantial
- NSDC Companies (Governance) – Substantial
- Financial Strategy and Modelling – High
- Follow-up Work (implementation of actions – High

Summaries of these are provided on the following pages. Appendix 2 also provides more information on the Limited Assurance audits.

We have 3 audits at draft report stage and 6 in progress. Appendix 4 sets out progress against the plan.

Overall there are 47 agreed actions remaining to be implemented (16 'High' rated and 31 'Medium' rated recommendations). There are 25 actions that are overdue, 13 high and 12 Medium. Appendix 3 shows the progress made on the implementation of the recommendations and provides a list of the High risk ones outstanding.

2
HIGH ASSURANCE

4
SUBSTANTIAL ASSURANCE

2
LIMITED ASSURANCE

0
LOW ASSURANCE

1
Other / Consultancy

*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.

Overview of Assurances

Limited Assurance

Community Centres	It is important that the council have an understanding of how the centres are performing to be able to minimise risk and be assured that they and their assets are protected. Currently there is no clear structure or performance measures to be able to gain a view as to what is taking place within the centres. Community Centres are both Assets and Liabilities. Assets as buildings within the community supporting achievement of the community plan. Liabilities as without structured management they can be a financial cost to the council and affect its reputation. Council purpose and values include being commercial and business like, careful and creative with resources securing value for money. Ensuring community centres value as an asset by increasing oversight structure will support these values. Recommendations are focused on creating a structure for monitoring community centres so that all checks and communications are documented in one place. Giving the council an overview of what value centres are adding and if any further controls are necessary to minimise risks.
Procurement Card	We identified a number of areas which require improvement to ensure that procurement card transactions made are appropriate and the potential for fraud is reduced. Monitoring and oversight of card usage is limited with no monitoring reports being produced and authorisers not carrying out a full check of expenditure to receipts prior to authorising it. Receipts are not all scanned in to support the transactions and an annual review of cardholders does not take place. There are issues with the VAT which is often not supported by VAT receipts and has to be reviewed fully by Finance. The administration arrangements could also be improved with cards being signed back in when the cardholder leaves the authority, maintenance of the approval process and confirmation of card cancellations. Security of the cards themselves needs to be considered as they are contactless and passwords for the portal are documented and seen by others. The arrangements for reporting breaches of the terms of use of the cards by cardholders require strengthening with appropriate actions being taken to prevent further breaches.

Overview of Assurances - continued

	Substantial Assurance
Strategic Asset Management	Although a Substantial assurance level is given, it is noted that this was a borderline Limited. The strategic asset management team is staffed with experienced and knowledgeable officers who are enthusiastic and are working hard to manage the council's assets and deliver projects. The team has a heavy workload relative to its resources but through the efforts of its staff are delivering an effective service and have responded positively to new and increased responsibilities. There are areas that could be strengthened to ensure performance is effectively managed and reported, risks are identified and mitigated and ideas for future development are captured and advanced.
ICT Governance	There were adequate structures and decision making arrangements to allow for IT services to be effectively managed and controlled. The Council is currently going through some transition with the structure of the ICT service and currently has an Interim ICT Manager. Staff within the ICT Section are provided with ITIL foundation training. ITIL is a library of volumes describing a framework of best practices for delivering IT services. The ICT Service undertakes an annual account management meeting with business units within the Council and regularly interacts with the Council's Information Governance function. We made recommendations concerning the requirement for a clearer linkage between key ICT strategy documents to confirm alignment between them and for them to review and update policies ensuring management endorsement.
Customer Comments	Overall, the customer comments arrangements are operating effectively giving customers opportunities to raise concerns, suggestions and compliments on service delivery. The complaints are captured and effectively administered centrally by Customer Services enabling effective monitoring of the responses and compliance with the Council's Customer Feedback Procedure. We raised recommendations around the timeliness of investigations of complaints and ensuring that the recommendations of the Local Government Ombudsman are implemented in a timely manner with the actions taken effectively addressing the identified issues.

Overview of Assurances - continued

Substantial Assurance

NSDC Companies (Governance)	The Governance arrangements in place for the three Companies varies significantly with structured oversight in place for some but not all. This is reflected in the overall opinion which is borderline Limited due to there being limited guidance available in the governance of the companies and there are some areas which require strengthening. Additional training and documentation of the individual roles of the Scrutiny Committees, group meetings and client oversight is required overall to improve the level of assurance. Other areas which require improvement include ensuring the companies require the same ethical behaviour as the Council and have a risk strategy and risk registers in place identifying the risks they consider will affect their outcomes. The requirements for assurance also require improvement including audit requirements and provision of documents. Whilst the companies have been set up using different models the overall governance requirements remain very similar and consistency between them will help ensure that the processes are effective.

High Assurance

|	
Financial Strategy & Modelling	The Council's Medium Term Financial Plan (MTFP) covering the period 2019/20 - 2022/23 appears financially sound and has been sufficiently informed by appropriate sources of evidence. The underlying assumptions made are reasonable and a cautious and prudent approach has been applied when making the financial estimates. Over the term of the MTFP, a cumulative funding gap has been identified and arrangements are in place to resource the shortfall. The Council's General Fund reserves are reviewed annually to ensure sufficient balances are held to support the Council's future financial needs. The outcomes of the Residents Survey consultation have been integrated within the Community Plan and Business units allocate the financial resources through the annual budget setting process in order to achieve the Council's strategic priorities.
Follow-up Work (2018/19)	Overall, we found that the agreed actions have been substantially implemented. Our review identified a couple of areas where supplementary improvements were recommended to enhance the operation of the controls and processes in order to ensure compliance with the General Data Protection Regulations (GDPR). One of these is new whilst the other builds on what has already been implemented.

3 Draft Reports

6 Audits in progress
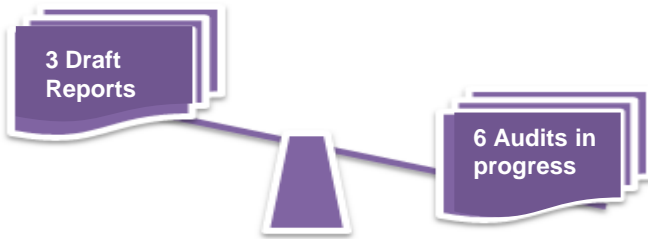
Audits reports at draft

We have 3 audit's at draft report stage:

- Business Continuity (Follow-up)
- Building Control
- Project / Programme Management

These will be reported to the committee in detail once finalised.

Work in Progress

We also have 6 audits in progress:

- Commercialisation
- Key Controls
- Corporate Planning
- ICT incident Management
- ICT Patch Management and Change Control
- Buttermarket

Details of these can be seen in the 2019/20 plan at Appendix 4.

Other work

We completed the certification work for the Gilstrap Endowment Fund

We had been commissioned to undertake additional audit work on a consultancy basis we have completed all of which have been completed to at least draft report.

Assurance mapping is underway with Departmental meetings being scheduled to commence shortly.

Changes to the Plan

We have made three changes to the plan since the previous Committee, two of which have been deferred until 2020/21as agreed by the Client officer:-

- Budgetary Control
- General Ledger / Financial Reporting.

The review of Newark Livestock Market has been cancelled by the client as work is already being undertaken.
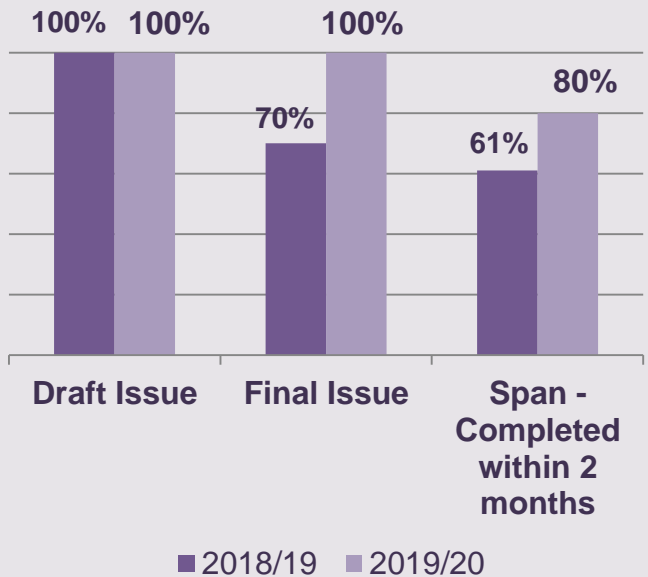
Internal Audit's performance is measured against a range of indicators. The statistics below show our performance on key indicators year to date.

Performance on Key Indicators

100%
Rated our service Good to Excellent

0%

	2018/19	2019/20
Draft Issue	100%	100%
Final Issue	70%	100%
Span - Completed within 2 months	61%	80%

■ 2018/19 ■ 2019/20

Assurance

High	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. The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.
Substantial	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. 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.
Limited	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. 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.
Low	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. 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.

Ranking of Recommendations

High	Immediate management attention is required - an internal control or risk issue where there is a high certainty of: substantial loss / non-compliance with corporate strategies, policies or values / serious reputational damage / adverse regulatory impact and / or material fines (action taken usually within 3 months).
Medium	Timely management action is warranted - an internal control or risk issue that could lead to financial loss / reputational damage / adverse regulatory impact, public sanction and / or immaterial fines (action taken usually within 6 to 12 months).
Low	Current procedure is not best practice and could lead to minor inefficiencies.

Community Centres

Risk	Rating (R-A-G)	Recommendations	
		High	Medium
Leases not in place outlining council and tenant responsibiliites.	Medium	0	0
Action not taken when tenants do not abide by lease arrangements.	Medium	0	1
No structured Management of Processes and risks	Medium	0	1
Maintenance of Centres not maintained	Medium	0	1
Lack of community engagement	Medium	0	0
TOTAL		0	3

Scope

To provide assurance that there are adequate processes in place for ensuring compliance with lease and occupiers liabilities to protect the council and its assets.

Management Comments

The centres are managed by either charitable management committees or in the case of Fernwood the Parish Council takes an operation lead responsibility. The level of engagement and support from Council staff is, therefore based on specific needs, as and when required or requested save for an annual visit to undertake a repairs and renewals assessment of the Council's asset. This approach has worked well with the centre tenants and is not particularly resource heavy in staffing and budgetary terms.

The recommendations are reasonable and can be implemented as detailed in the action plan to ensure that the relationship between the Council and its tenants is robust. There is an acceptance that the tenants are independent of the Council and should be allowed to manage the assets in an appropriate way albeit with oversight from the Council through an agreed schedule of periodic checks to maintain compliance with legal and regulatory requirements which is in the interest of all parties.

Management Action Plan

Finding Recommendation	Action	Priority	Due Date	Action Owner
That a structure and timetable for visits to centres is introduced . Alongside this a check list containing key responsibilities from the lease for example maintenance, activities to be carried out should be completed as part of the visit.	To introduce a timetable for annual visits and record summary of notes for the visit.	Medium	28/12/2019	Senior Health and Community Relations Officer

Finding Recommendation	Action	Priority	Due Date	Action Owner
That community centres are brought into the community plan structure and that some reporting is considered on an annual basis.	To create a service plan for the Community Centres. Outlining targets and what they want to achieve within the community. To produce a low level report annually, providing an overview of what has been achieved over the year. Can be used to provide information for councillors should this be requested.	Medium	28/03/2020	Senior Health and Community Relations Officer
Council should look to bring together all information in regards of community Centres so that they are available in one place. For example leases, insurance certificates, maintenance schedules, site visit notes. This will allow for accurate up to date information and compliance monitoring. This may be possible through the introduction of Concerto system.	To investigate the use of Concerto as a way of bringing all information together (document control), providing a central control and compliance monitoring.	Medium	28/03/2020	Senior Health and Community Relations Officer

Procurement Card

Risk	Rating (R-A-G)	Recommendations	
		High	Medium
Procurement card users do not comply with agreed procedures	Medium	1	0
Procurement cards are not effectively managed	Medium	1	3
Purchases made on Procurement cards are not appropriate	Medium	2	0
Transactions are not processed / posted correctly within E-Financials	Medium	2	1
Fraud risk is not managed	Medium	1	0
TOTAL		7	4

Scope

To provide assurance over the processes and controls in place around Procurement Cards to ensure that use is appropriate and transactions are reflected accurately and completely in the Council's accounts.

Managing your risk

Good risk management, including maintaining risk registers, helps the Council to identify, understand and reduce the chance of risks having a negative impact on achievement of its objectives. The Council currently has a fraud risk identified covering Procurement Cards – '6b Procurement and Contract Fraud (Payments)' which is currently amber. During the recent refresh brief discussions were held around whether to include the Procurement Card as a separate risk and it was concluded that it was not a significant risk to be recorded in it's own right.

The findings within the report should be considered when assessing the current status of this risk as many of the controls listed as being in place are not actually working in practice. Also further consideration should be given as to whether it is recorded as a risk in it's own right.

Management Action Plan

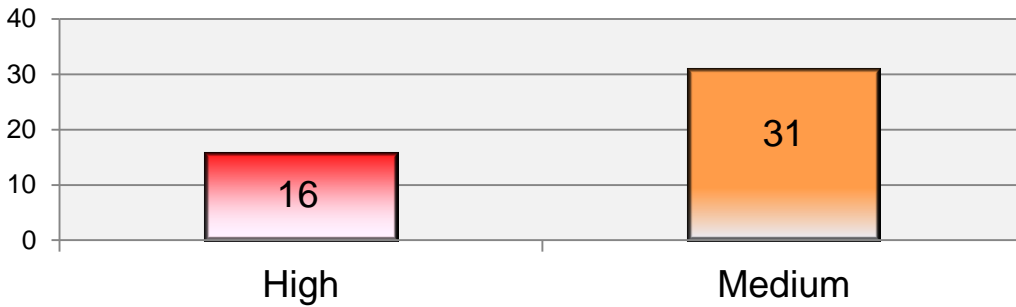| Finding Recommendation	Action	Priority	Due Date	Action Owner
1.1 Consideration is given to removing the contactless nature of the cards. 1.2 The processes for the receipt of application forms and cards is reviewed to ascertain whether the risk can be reduced.	NatWest will be contacted and requested to remove the contactless facility and also to ascertain what the password on the application form is used for. If it is not required then this will not be completed in future.	High	31/05/2019	Admin Services
2.1 Authorisers are reminded of the need to have all transactions verified and approved by a set date. Where this date is not met then further action is taken.	Card Holders and Authorisers are currently reminded and chased for responses, this will continue but any not received by the 5th of the month will be referred to the Business Manager Financial Services to chase.	Medium	31/05/2019	Admin Services

Finding Recommendation	Action	Priority	Due Date	Action Owner
2.2 The Portal is reviewed to see if the codes available can be restricted to only those relevant to the Card holder. If this is not possible then authorisers are reminded to check that expenditure is correctly coded before they authorise the transaction.	It is not agreed that the codes on the portal are restricted as Admin staff order on behalf of any service within the council and need access to all codes. The implementation of the revised authorisation process will instruct card holders to check the codes from the email authorisation against the authorised signatories list (to be supplied by Business Manager Financial Services) to ensure that codes are only used by authorised officers.	Medium	31/05/2019	Admin Services
2.3 The procedure notes are updated to reflect the changes made in the previous points.	The procedure notes will be updated.	Medium	30/06/2019	Admin Services
3.1 All cases of inappropriate use of the purchase card are referred to the Director Resources or his appointed representative for consideration of further action.	This has been added to the procedure notes.	High	31/05/2019	Admin Services
4.1 E-mail authorisation requests are strengthened to ensure that they contain all of the information which requires approval i.e. to have a card, categories and limits. These are saved to a shared area where other relevant staff have access.	This will be completed by setting up a standard form/e-mail including all necessary information.	High	31/05/2019	Admin Services
4.2 The process notes are updated to reflect the revised process including destroying the application forms.	The process notes will be updated.	High	31/05/2019	Admin Services
4.3 When the Council moves to a new system records are maintained which authorise the move over of current users i.e. a signed list together with limits.	This may have been completed for the 2012 change but not kept. If the system is changed in the future a record will be maintained and kept.	High	31/05/2019	Admin Services

Finding Recommendation	Action	Priority	Due Date	Action Owner
5.1. The card holder and administrator sign to say that the card has been returned and destroyed.	The cardholder or other relevant person (Manager) will be asked to sign the form and return the card. This will be countersigned by the administrator.	Medium	31/05/2019	Admin Services
5.2. The letter received from the bank confirming cancellation is kept for at least the current financial year.	The letters received from the bank are now being scanned and kept.	Medium	31/05/2019	Admin Services
6.1 A review of cardholders is carried out at least annually to ensure that cards issued to leavers have been cancelled and all other cards issued are still required. Such a review includes consideration of usage during the year.	This will be completed. A review of card holders will be undertaken annually in September each year to review appropriateness	Medium	30/09/2019	Admin Services
7.1 A review is undertaken of the guidance notes to bring them up-to-date. The document is then annotated with the review date, date of next review and responsible officer.	Notes will be updated and annotated with the dates and responsibility.	Medium	30/06/2019	Admin Services
8.1 The monitoring process is reviewed to ensure that receipts are always present to support expenditure and expenditure is appropriate.	The process is to be revised to instruct authorisers to check invoices and authorisation before 'authorising' on the system. The new process will require all purchases to be authorised by an authorised officer in writing prior to being made. Administrative services will be provided with an authorisation list including officers and limits and will only accept requests which comply with these. All invoices and authorisation e-mails are saved in the purchase card folder. The process notes will be amended to reflect these changes.	High	30/06/2019	Admin Services

| Finding Recommendation	Action	Priority	Due Date	Action Owner
9.1 Checks are carried out to ascertain if the system can be amended to ensure that authorisers and verifiers cannot be the same person. If this is not possible then checks are carried out to ensure that this is not the case.	NatWest will be contacted to see if the system allows this and whether it can be changed.	High	31/05/2019	Admin Services
10.1 Purchase card holders are reminded that VAT must be split on the portal and proper VAT receipts obtained and attached. Confirmation of Order and links to receipts are not acceptable. 10.2 Authorisers are reminded that they should check that VAT receipts are present where VAT is split.	Current procedure notes include details on what need to be included on a valid VAT receipt. Details relating to a valid VAT invoices will be included within the procedure notes distributed to all card holders and authorisers once updated with all other actions.	High	30/06/2019	Financial Services, Business Manager
11.1 Cardholders are reminded to attach receipts for all expenditure and name the files in accordance with the guidance.	A new process is being implemented which will change the way receipts are saved and checked. As part of this process the guidance will be updated and recirculated.	High	30/06/2019	Admin Services
11.2 Consideration is given to changing the naming of the scanned receipts to be prefixed with the cardholder initials and then include the supplier and value. This will aide authorisers to identify receipts easily related to their cardholders.	Dependent on if can be changed on the portal. Procedure notes to be updated accordingly	High	30/06/2019	Admin Services

Outstanding Audit Actions for all audits at 31 October 2019

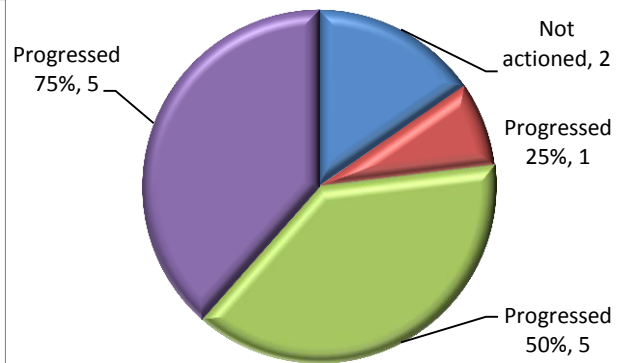### All Actions remaining to be implemented

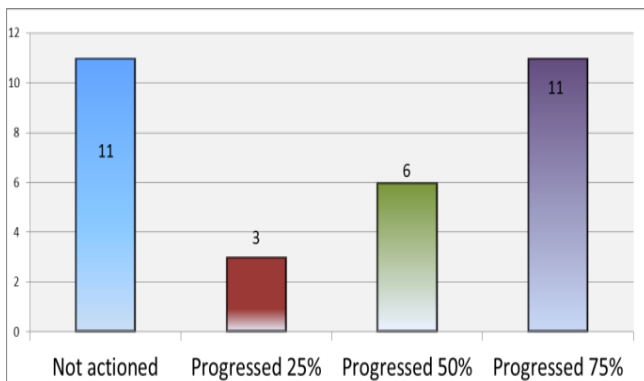### High Priority Actions remaining to be implemented

Overall

Overdue
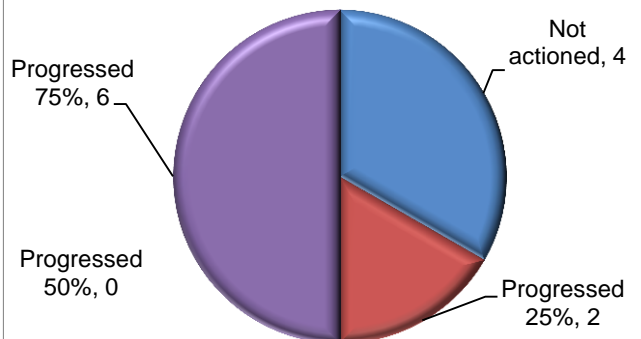

Progressed 75%, 5

Not actioned, 2

Progressed 25%, 1

Progressed 50%, 5
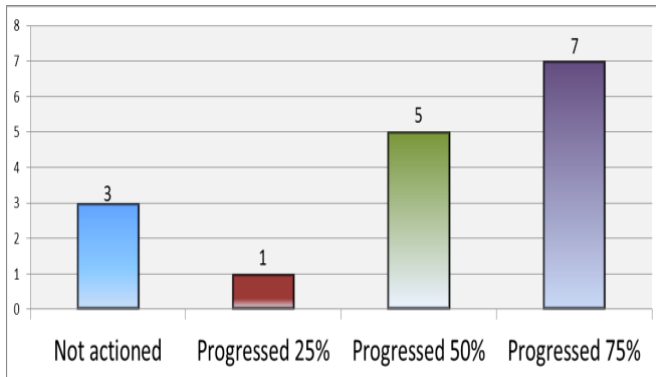
Medium Priority Actions remaining to be implemented

Overall

Overdue

Progressed 75%, 6

Not actioned, 4

Progressed 50%, 0

Progressed 25%, 2

List of High Overdue Actions

Audit	Action	Date	Revised Due Date	Action Owner
NSDC 2017/18-03 - ICT Compliance - PCI DSS Follow Up	The appropriate Self Assessment Questionnaire will be completed following the establishment of the scoping exercise and resolving the availability of any portal with the bank.	30/09/2018	30/04/2019	Interim ICT Manager
NSDC 2018/19-10a - IT Governance	A suite of policies has now been developed and is now available on the intranet. The Interim ICT Manager periodically reviews all ICT related policies in conjunction with the Information Governance Officer, and is due to refresh the current policy set.	30/09/2019	30/09/2019	Interim ICT Manager
NSDC 2018/19-25 - Cyber Security	A revised incident response plan will be developed. The review will consult the Council's Information Governance Manager.	31/05/2019	31/05/2019	Interim ICT Manager
NSDC 2018/19-25 - Cyber Security	The Assistant ICT Manager will speak with the relevant Business Continuity staff to ensure that there is a mutual awareness of procedures and expectations, with a view to undertaking a test of the cyber security arrangements.	30/06/2019	31/07/2019	Interim ICT Manager
NSDC 2018/19-25 - Cyber Security	A Security Information and Event Management solution will be investigated and a preferred solution identified.	31/07/2019	31/07/2019	Interim ICT Manager
NSDC 2018/19-25 - Cyber Security	Audit policies on servers will be configured to best practice	31/05/2019	31/07/2019	Interim ICT Manager
NSDC 2018/19-05 - Emergency Planning	Train new starters early in their induction process.	30/09/2019	30/09/2019	Business Manager, Public Protection
NSDC 2018/19-05 - Emergency Planning	Explore methods of educating all employees to ensure that they are aware of each alarm and what they are required to do to respond.	30/06/2019	30/06/2019	Business Manager, Public Protection
NSDC 2018/19-05 - Emergency Planning	Establish lockdown procedure training for all employees increasing awareness.	30/06/2019	30/06/2019	Business Manager, Public Protection
NSDC 2018/19-05 - Emergency Planning	Develop a notification system to inform employees.	30/06/2019	30/06/2019	Business Manager, Public Protection
NSDC 2018/19-05 - Emergency Planning	Test the lockdown procedure to find areas that require improvement.	30/06/2019	30/06/2019	Business Manager, Public Protection
NSDC 2018/19-13 - Key Controls	An updated post final reminder/notice policy will be compiled including a flowchart as suggested.	31/07/2019	31/07/2019	Business Manager, Revenues and Benefits
NSDC 2018/19-13 - Key Controls	A monitored process will be put into place to achieve the recommendation.	31/07/2019	31/07/2019	Business Manager, Revenues and Benefits

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Commercialisation	There is a clear strategy and action plan in place covering the Council's commercial aspirations and this conforms with the relevant legislation.	Apr-19	Jul-19		Testing nearly completed
Mansfield Crematorium	Completion of the audit of the Mansfield Crematorium Accounts	Apr-19	Apr-19	Apr-19	Complete
Customer Comments	To review the process in place for the receipt of customer comments/complaints and provide assurance that these are dealt with in accordance with the Councils processes and used to inform future service improvements.	May-19	Apr-19	Jul-19	Substantial (Completed)
Pay and grading	To review the process for implementing the revised pay and grading structure to provide assurance that it has been approved and implemented correctly.	May-19	Apr-19	Jun-19	High (Completed)
Financial Strategy and Modelling	To review the financial strategy and provide assurance that it is accurate, compliant and assumptions are realistic, documented and tested. Appropriate approval has been obtained.	Jun-19	Jun-19	Jul-19	High (Completed)
Community Centres	Review of the processes in place which ensure compliance with lease and occupiers liabilities providing the Council with assurance over their assets.	Jun-19	Jun-19	Oct-19	Limited (Completed)
Building Control	There are effective monitoring arrangements in place which ensure that the residents of the district are getting the service expected and included within the agreement.	Jun-19	Aug-19		Draft Report
Newark Cattlemarket	Completion of the rent calculation for 2018/19	Jun-19	Jun-19	Jun-19	Completed
Corporate Planning	To provide assurance that there is a corporate plan in place which clearly links to the priorities of the Council, activities completed by Business Units and how achievement of the priorities are measured - the golden thread.	Jul-19			Planned
ICT Incident Management	To provide assurance that there is a consistent and effective approach to the management of incidents and cyber security events, including communication on security events and weaknesses.	Jul-19			In progress Changed to September due to client capacity
Workforce changes and succession planning within the Council including changes within the management team	The Council has a workforce plan in place which meets the changing needs of the Council and the demographic and skills of staff. There is also a plan in place for succession planning of key staff identifying positions which hold the greatest risk if vacant i.e. specialist knowledge, statutory responsibility, lone workers etc.	Aug-19			Changed to February following request by Auditee and approval by NW.

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Performance	To provide assurance that the performance process is effective and has a clear link with the Councils' corporate plan. To follow up the recommendations made within the previous report which received a Limited assurance rating.	Sep-19			Planned
Buttermarket	To provide assurance that there is effective management of the Buttermarket to ensure that it meets the objectives of the Council.	Sep-19	Oct-19		Terms of reference
Gilstrap	Independent Examination of the Gilstrap accounts in accordance with S145 of the Charities Act 2011.	Sep-19	Sep-19	Sep-19	Completed
Budgetary Control /Management	To provide assurance that the budgets are set in accordance with the financial strategy and Council priorities with accurate reporting and monitoring.	Oct-19			Deferred until Financial year 2020/21
Procurement	To provide assurance over the new arrangements in place for procurement.	Oct-19			Planned
ICT Patch Management and Change Control	To provide assurance that established organisational processes for patch management and change control are followed and that the systems upon which the Council relies are routinely and regularly checked for vulnerabilities with remedial actions being promptly taken where vulnerabilities are identified.	Oct-19			In progress
Combined Assurance	Updating the assurance map and completing the Combined Assurance report.	Oct-19	Oct-19		In progress
Key Control Testing	Delivery of key control testing to enable Head of Internal Audit to form an opinion on the Council's financial control environment.	Nov-19	Oct-19		In progress
Capital Programme	To provide assurance that the capital programme is appropriately approved, financed and reported.	Jan-20			Planned
Newark Cattlemarket	The provide assurance that the arrangements in place for the management of the cattlemarket ensure that the income is collected in accordance with the lease and the terms of the lease are adhered to. The council ensures that the current use and lease supports it's priorities on regeneration for the town.	Jan-20			Cancelled
Housing Options	To provide assurance that the homelessness service is meeting it's objectives and priorities and complies with legislation. The project for the provision of temporary accommodation is well managed and complies with Council processes.	Jan-20			Planned

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
General Ledger/Financial reporting	To review the general ledger to provide assurance that transactions within it are accurate and agree with the feeder systems. Access to the ledger is appropriately restricted.	Feb-20			Deferred until Financial year 2020/21
Strategic Risks	Strategic risks are identified, managed and linked to the corporate priorities of the Council. There is a process in place which ensures that they remain current and action plans ensure that risk mitigation actions are implemented as planned.	Feb-20			Planned
Land Charges	To provide assurance that applications are processed on time and in accordance with legislation.	Feb-20			Planned
Public Protection	To provide assurance that the Council is complying with it's duties in respect of Public Protection including a clear strategy and partnership working. Income due through the issue of Fixed Penalty notices is collected and used as prescribed.	Mar-20			Planned
Follow-ups	Follow-up of recommendations made for the progress report and on a sample basis.	Mar-20			Planned
Consultancy work completed		Aug-19	Aug-19	Aug-19	Completed
Consultancy Work in Progress - Debtors arrears		Oct-19			In progress