

Risk Summary

Where possible audit testing is linked directly to risks on the risk register, below is a summary of current assurance levels based on work completed to date.

ID	Risk	Assurance
C&A 1	Inability to contain placement costs for children looked after due to lack of sufficient in house placements	
C&A 10	The Deprivation of Liberty Safeguards Threshold changes significantly increases the amount of people deprived of their liberty resulting in potential for increased legal challenge	
C&A 14a	Failure to respond appropriately to safeguard vulnerable adults, in line with national legislation and safeguarding adults procedures	100%
C&A 14b	Failure to respond appropriately to safeguard vulnerable children, in line with national legislation and safeguarding children, thresholds and procedures.	
C&A 15	Working with other local commissioners to ensure their understanding of their responsibilities within the Childhood pathway.	
C&A 16	Risk of unsuccessful mobilisation of new service - Support, Recovery and Treatment In Darlington through Empowerment (STRIDE).	
C&A 17	Impact of NECA not retaining the Drug & Alcohol Contract on the Stop Smoking Service - Will the provider be able to manage the Stop Smoking staff if the Gate is no longer used by the Service.	
C&A 18	Impact of COVID-19 on team capacity.	
C&A 19	New Director of Public Health transition.	
C&A 3a	Inability to recruit and retain sufficient qualified suitably experienced social workers in Children's Services impacts on cost and quality of service	
C&A 3b	Inability to recruit and retain sufficient qualified suitably experienced social workers in Adult Services impacts on cost and quality of service	
C&A 5	Failure to identify vulnerable schools and broker appropriate support to address needs	
C&A 8a Adult	Increased demand for Adult Services impacts negatively on plans for budget efficiencies	
C&A 8b	Increased demand for Children's Services impacts negatively on budget	
C&A 9a	Market (Domiciliary Care Residential Care providers) failure following the Care Act/Living Wage	
C&A 9b	Market (Domiciliary Care Residential Care providers) for Vulnerable Families with Children (including SEND) experiences provider failure	
C1	Implementation of recommendations from the Capital Process Review is needed to improve effective capital project management	
C17	Brexit could result in changes to laws, regulations, government policy or funding when/if the UK leaves the EU which could impact on Darlington Borough Council's ability to achieve its objectives	
C18	COVID-19: 1. Health and safety of the Council workforce 2. Health and safety of the public of Darlington 3. The impact on the Economy of the Borough and its population 4. Financial impacts on the Council of increased costs and reduced income	
C3	Corporate Premises Risks	100%
C4	Business Continuity Plans not in place or tested for key critical services	97%
C5	Council unable to meet its obligations under the information governance agenda	92%
EG&NS 1	Investment in regeneration projects is not delivered	
EG&NS 12	Planning Performance at risk of Standards Authority intervention	

EG&NS 13	Significant impacts arising from the reduction in available cash/resources to the local economy, Council's GF and HRA and businesses due to the impacts of increased levels of unemployment and Universal Credit payments	
EG&NS 14	Regulatory risks associated with provision of services including Street Scene Environmental Services, Building Services (Gas, Legionella, etc.) and the Lifeline service	
EG&NS 16	Delay in delivering replacement cremators resulting in failure of existing equipment and therefore closure of the service	
EG&NS 17	Impact of COVID-19 on customers and audiences on confidence to return to leisure and cultural facilities	
EG&NS 18	Impacts arising from the ability to progress and complete schemes/projects in the event of further COVID- 19 lockdowns	
EG&NS 19	Potential impact on public transport networks if commercial services do not recover or continue to receive support from Government and routes are withdrawn	
EG&NS 20	Inability to cope with significant increase in homelessness cases due to new requirements by MHCLG to accommodation everyone irrespective of status in order to limit spread of COVID-19 and also increased levels of homelessness due to increased relationship breakdowns and financial difficulties	
EG&NS 7	Financial implications of Maintaining and conserving key capital assets within the borough	
EG&NS 8	Ability to adequately address the affordable housing requirement	
EG&NS 9	Delay to new Local Plan	50%
RE 1	VAT partial exemption breach due to exempt VAT being close to the 5% limit	
RE 2	Fraud in general	
RE 26	Joint Venture Arrangements impacted by a slow down in house building	
RE 3	ICT security arrangements inadequate	
RE 5	Increased sickness absence adversely affects service delivery	
RE 9	Instability within financial markets adversely impacts on finance costs and investments	100%

Theme Summary

Audit testing is linked to a key governance theme, the results of work and overall assurance level against each theme is shown below.

Theme	Assurance	Audit Findings (By Impact)					
			VL	L	M	H	VH
1. Accuracy of Decision Making	88%	R	0	0	0	0	0
		A	0	0	5	0	2
		G	0	7	12	9	3
2. Monitoring of Decisions	93%	R	0	1	0	0	0
		A	0	1	0	1	0
		G	0	3	3	0	0
3. Information Governance	95%	R	0	0	0	0	0
		A	0	2	3	0	0
		G	1	4	9	3	0
4. Finance	100%	R	0	0	0	0	0
		A	0	0	1	0	0
		G	1	2	7	6	2
5. HR - Payments	100%	R	0	0	0	0	0
		A	0	0	0	0	0
		G	0	1	1	1	0
6. HR - Health & Safety	100%	R	0	0	0	0	0
		A	0	0	0	0	0
		G	0	1	2	0	0
7. HR - Management	100%	R	0	0	0	0	0
		A	0	0	0	0	0
		G	1	5	1	0	0
8. Recruitment	75%	R	0	0	0	0	0
		A	0	0	0	0	0
		G	0	2	0	0	0
9. HR - Training/Qualifications/Clearances	84%	R	0	0	0	0	0
		A	0	0	4	0	0
		G	0	6	5	2	0
10. Accuracy of Payments	94%	R	0	0	0	0	0
		A	0	0	0	0	0
		G	3	7	3	0	0
11. Income - Charging	88%	R	0	0	0	0	0
		A	0	1	0	0	0
		G	0	4	0	1	0
12. Income - Payments	80%	R	0	0	0	0	0
		A	0	1	0	0	0
		G	0	4	0	1	0
13. Cash Handling	86%	R	0	0	0	0	0
		A	0	0	0	0	0

		G	0	1	0	0	0
14. Procurement/Sourcing	89%	R	0	0	0	0	0
		A	0	1	1	1	0
		G	0	4	3	1	1
15. Physical Assets/Locations	96%	R	0	0	0	0	0
		A	0	2	2	0	0
		G	0	5	7	3	1
16. Fraud		R	0	0	0	0	0
		A	0	0	0	0	0
		G	0	0	0	0	0
17. Business Continuity	100%	R	0	0	0	0	0
		A	0	1	0	0	0
		G	0	2	6	5	0
18. Procedures	100%	R	0	0	0	0	0
		A	0	0	0	0	1
		G	0	6	3	1	0
19. Performance Management	92%	R	0	0	0	0	0
		A	0	1	3	0	0
		G	0	0	3	4	2
20. ICT Infrastructure	91%	R	0	0	0	0	0
		A	0	0	0	0	0
		G	1	4	5	3	2
21. Handling of Requests/Incident Response	79%	R	0	0	0	0	0
		A	0	0	2	0	0
		G	2	3	1	0	0

Detailed Analysis by Service

This section of the report will present detail of work undertaken and work planned by Service area.

		VL	L	M	H	VH
Finance	R	0	0	0	0	0
	A	0	0	0	0	0
	G	0	3	4	6	1

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	10
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	0	3	4	1	0	0	0	0	0	0	0	0	0	0

Planned Work		April 2021		to	June 2021					
Very Low		Low		Medium		High		Very High		Monitoring
No	Time	No	Time	No	Time	No	Time	No	Time	
1	2	3	1.25	4	3.5	3	5	2	1.5	

Below is a full list of controls to be examined in the next period.

	Frequency
Clear budget process and timetable is in place which could be followed by team members as and when required.	3
Focussed financial support to commercial ventures	3
Participate in appropriate safeguarding processes and provider serious concern protocol	6
Timely and accurate financial assessments are undertaken for service users wishing to take up a service.	6
Effective management of grants received to support jobs and growth.	6
Treasury Management Strategy and its implementation meets the Prudential Code and Treasury Management Code of Practice.	12
Delivery of an effective Internal Audit Service in compliance with Accounts & Audit Regulations.	12
Where legal charges have been placed on a service user's property, appropriate deferred payment/legal documentation is in place	12
Plans are in place to continue to deliver housing/council tax support during an emergency.	12
Feedback on cases of identified fraud are acted upon appropriately.	24

This

Council Tax support/housing benefit overpayments are managed effectively.	24
Adequate procedures exist to deliver Council Tax/Benefits/Business Rate services.	24
Operate clear and robust insurance claim management and processing uninsured loss recovery.	48

		VL	L	M	H	VH
HR	R	0	0	0	0	0
	A	0	0	0	0	0
	G	1	6	3	0	0

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	2
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	0	2	0	0	0	0	0	0	0	0	0	0	0	0

Planned Work	April 2021		to		June 2021					Monitoring
Very Low		Low		Medium		High		Very High		
No	Time	No	Time	No	Time	No	Time	No	Time	
0	0	2	1.25	1	1	1	0.25	0	0	
										0

Below is a full list of controls to be examined in the next period.

	Frequency
Posts requiring a DBS check are identified and requirements are in line with legislation.	6
Procurement of contracts in place for provision of employee therapy is undertaken in line with contract procedure rules and appropriate monitoring under	12
Effective procurement/commissioning of training and development providers ensures value for money and compliance with contract procedure rules.	24
Employee hard copy files are adequately safeguarded.	24

		VL	L	M	H	VH
Health & Safety	R	0	0	0	0	0
	A	0	0	0	0	0
	G	0	1	0	0	0

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	2
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	1	0	0	0	0	0	0	0	0	0	0	0	0	0

Planned Work		April 2021		to		June 2021					
Very Low		Low		Medium		High		Very High		Monitoring	
No	Time	No	Time	No	Time	No	Time	No	Time		
0	0	0	0	2	2	0	0	0	0	0	

Below is a full list of controls to be examined in the next period.

Frequency

Development of an appropriate risk assessed H&S audit programme.	12
Appropriate checks have been undertaken prior to placing someone on the Employee Protection Register.	12

		VL	L	M	H	VH
Strategy, Performance & Communications	R	0	0	0	0	0
	A	0	1	0	0	0
	G	2	3	0	0	0

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	1
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Planned Work		April 2021		to		June 2021					
Very Low		Low		Medium		High		Very High		Monitoring	
No	Time	No	Time	No	Time	No	Time	No	Time		
0	0	2	2.5	1	0.5	0	0	1	0.5	0	

Below is a full list of controls to be examined in the next period.

	Frequency
An approved Council Plan is in place which sets out the priorities of the council.	3
Website and Intranet content is relevant and up to date.	6
Communication activities are aligned with corporate priorities and are delivered consistently and effectively.	12
Effective community engagement and consultation.	24

		VL	L	M	H	VH
Children's Services	R	0	0	0	0	0
	A	0	0	1	2	1
	G	0	1	5	6	1

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	9
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	1	3	2	1	0	0	0	1	1	0	0	0	0	0

Planned Work	April 2021		to	June 2021						Monitoring 0
Very Low		Low		Medium		High		Very High		
No	Time	No	Time	No	Time	No	Time	No	Time	
0	0	2	1	5	5.25	9	13	7	6.25	

Below is a full list of controls to be examined in the next period.

	Frequency
Section 17 payments made in respect of children are appropriately managed.	3
Children's placements are monitored appropriately and opportunities for family reunification examined.	3
Children's Assessment procedures are comprehensive and up to date	3
Children's cases are appropriately supervised with regular discussion and appropriate recording.	3
Systems are updated with the relevant referral information	3
Accurate and timely assessment of children's referrals is undertaken.	3
The Troubled Families Initiative programme is managed effectively.	3
Adequate and effective after school, day care and residential short breaks provision is available for children with a care plan.	6
Appointment of suitable of in-house foster carers.	6
Appropriate arrangements are in place to assess the suitability of adopters	6

In-House carers receive appropriate training.	6
Hard-copy Children's case files are appropriately managed and safeguarded.	6
Management and oversight of youth offending cases improve outcomes for young people involved in criminal justice system or at risk of becoming involve	6
Information held about children, young people and their families is appropriate/up to date and sharing is in line with GDPR and IARs.	6
Monitor re-offending rates and target resources towards young people at risk of re-offending.	6
Breakdowns in placements are handled effectively.	6
Health & safety of children's placements is monitored	12
Up to date and accessible procedures available to support the management of children's case files.	12
Training, support and development is in place for foster carers/special guardians.	12
Effective recruitment and retention of foster carers, including ongoing campaigns promoting the role.	12
Any payments agreed as part of the Pathway Plan have been paid correctly.	12
Cash in Children's Services is appropriately safeguarded and reconciled.	24
Cash in children's centres is appropriately safeguarded	24

		VL	L	M	H	VH
Adults	R	0	0	0	0	0
	A	0	0	3	1	1
	G	0	1	5	6	4

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	7
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	0	3	1	2	0	0	1	0	0	0	0	0	0	0

Planned Work		April 2021		to	June 2021						Monitoring 0
Very Low		Low		Medium		High		Very High			
No	Time	No	Time	No	Time	No	Time	No	Time		
0	0	2	2	7	5	10	10	7	8.5		

Below is a full list of controls to be examined in the next period.

	Frequency
Adult Services have a service strategy in place and delivery is being monitored.	3
An up to date strategic plan is in place for the Safeguarding Adults Board.	3

Adult Social Care cases are allocated appropriately considering caseloads and qualification requirements.	3
An appropriate ICT system(s) is in place to manage and safeguard adult social care information held.	3
Appropriate service provision has been identified to meet an Adult Social Care users individual needs, which is accurately charged for as required.	3
Where the Authority has Deputyship/Appointeeship, appropriate authorisation/legal documentation is in place	3
There is a system of performance management in place for adult social care.	3
Referral and Assessment Procedures (Adults) are comprehensive and up to date.	6
Appropriate reporting mechanisms are in place in respect of safeguarding activities and outcomes.	6
Adult Social Care case files are updated accurately and in a timely manner.	6
Staff working in settings for adults are suitably qualified and receive appropriate training.	6
Appropriate monitoring of residential placements is in place.	6
Accurate charges for contributions to care costs are made to service users.	6
Professionals employed to undertake DOLS assessments are procured and employed via correct processes.	6
Adequate health & safety measures/risk assessments are in place/undertaken at individual adults establishments.	6
Arrangements are in place to ensure Day Services, Residential and Supported Living service provision continues if there was a loss of staff or premises.	6
All care packages are receiving appropriate approval, and include all relevant information.	6
Where there is a shortfall in specialist housing facilities managed by the authority to meet demand external provision is effectively sourced.	6
Procedures for managing referrals (Adult's) and undertaking initial assessments are comprehensive and up to date.	12
Ensure specifications are clear and include all requirements for safe care	12
Crisis and emergency/settlement support	12
Adult Social Care staff are aware of Health & Safety requirements and have received appropriate H & S training.	12
A current Carers Strategy is in place.	12
Up to date and accessible procedures available to support the management of Adult Social Care users files.	12
The range of physical disability & sensory impairment equipment available is sufficient to meet service user need	24
Specialist housing facilities managed by the authority meet demand, provide good quality accommodation and comply with the needs of vulnerable reside	24

		VL	L	M	H	VH
Education	R	0	0	0	0	0
	A	0	0	1	0	0
	G	0	8	5	2	2

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	8
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
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0	3	1	1	2	0	0	0	0	0	0	0	0	0	0
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Planned Work		April 2021		to	June 2021						Monitoring	
Very Low		Low		Medium		High		Very High				
No	Time	No	Time	No	Time	No	Time	No	Time			
0	0	2	8	4	15.5	2	4.5	1	2.25	0		

Below is a full list of controls to be examined in the next period.

	Frequency
Education, Health & Care Plans are completed appropriately and in a timely fashion	3
Sufficient school places are available to meet demand.	3
Attainment in schools is appropriately monitored.	6
Education, Health & Care Plans are appropriately monitored	6
School places have been appropriately allocated.	12
Agreements for early years provision are in place and being complied with and monitoring visits are being undertaken.	12
Address patterns of absence and promote regular attendance at school.	12
Pupil premium funding is used effectively.	12
Effective resource management in schools to provide value for money and maximise outcomes for pupils.	24
Delivery of an effective careers advice and guidance service.	24

		VL	L	M	H	VH
Public Health	R	0	0	0	1	0
	A	0	0	0	0	0
	G	0	0	0	3	0

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	4
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	0	0	3	0	0	0	0	0	0	0	0	0	1	0

Planned Work		April 2021		to	June 2021						Monitoring	
Very Low		Low		Medium		High		Very High				
No	Time	No	Time	No	Time	No	Time	No	Time			

0	0	0	0	0	0	2	2	0	0	0
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Below is a full list of controls to be examined in the next period.

	Frequency
Public health research and local needs assessment.	3
The Council has a strategy in place to deliver public health services to the community.	6

		VL	L	M	H	VH
Legal	R	0	0	0	0	0
	A	0	1	0	0	0
	G	1	1	3	0	0

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	0
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Planned Work		April 2021		to	June 2021						Monitoring
Very Low		Low		Medium		High		Very High			
No	Time	No	Time	No	Time	No	Time	No	Time		
0	0	3	4	4	6	0	0	0	0		

Below is a full list of controls to be examined in the next period.

	Frequency
The Council maintains an accurate and up to date land charges register.	6
Clear contract procedure rules	12
Delivery of tender management plan	12
Land charge related searches are completed effectively and within a reasonable timescale.	12
Delivery of contract management plans	24
Accurate and up to date records are maintained for all legal services provided.	24

Accurate charging is made in accordance with approved scale of land charges and fees.

		VL	L	M	H	VH
Democratic Services & Registrars	R	0	0	0	0	0
	A	0	0	0	0	0
	G	0	5	1	0	0

Results of Audit Testing for the period: January 2021 to March 2021 Controls Tested: 0

Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Planned Work		April 2021		to		June 2021				Monitoring	
Very Low		Low		Medium		High		Very High		0	
No	Time	No	Time	No	Time	No	Time	No	Time		
1	0.5	5	3.25	0	0	0	0	0	0		

Below is a full list of controls to be examined in the next period.

Frequency

Members inductions and training is adequate.	24
Sufficient and trained staff are available to support Elections held.	24
Maintain an up to date and accurate register of officers and Members business interests.	24
Maintain accurate and up to date gifts and hospitality register.	24
Officers and Members and aware of appropriate conduct in relation to gifts and hospitality.	24
Registrars and bereavement services income is received and recorded.	48

		VL	L	M	H	VH
Information Governance	R	0	0	0	0	0
	A	0	0	3	0	0
	G	0	1	3	0	1

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	3
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	0	1	0	1	0	0	1	0	0	0	0	0	0	0

Planned Work		April 2021		to	June 2021						Monitoring
Very Low		Low		Medium		High		Very High			
No	Time	No	Time	No	Time	No	Time	No	Time		
0	0	1	0.25	2	3	0	0	1	0.25	0	

Below is a full list of controls to be examined in the next period.

	Frequency
Update and report the strategic corporate risk register.	3
Achievement of completion rate targets for mandatory on-line information governance training.	6
A central record of Information Asset Registers is maintained and checked for completeness.	12
Corporate privacy notices in place.	24

		VL	L	M	H	VH
Xentrall	R	0	0	0	0	0
	A	0	1	1	0	0
	G	1	20	21	7	1

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	16
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	8	5	1	0	0	0	1	0	0	0	0	0	0	0

Planned Work		April 2021		to	June 2021						Monitoring
Very Low		Low		Medium		High		Very High			
No	Time	No	Time	No	Time	No	Time	No	Time		
1	0.5	11	19	9	9.5	8	9.25	1	0.5	0	

This document was classified as: OFFICIAL

Below is a full list of controls to be examined in the next period.

	Frequency
Adequate controls are in place to ensure data in the cloud is adequately protected.	3
Disposals of ICT equipment are undertaken in an appropriate manner in line with an adequate and appropriate official disposal policy.	6
Progress towards the ICT strategy goals is monitored and reported on.	6
Appropriate disaster recovery plans and procedures are in place to support recovery from a partial or total loss of significant ICT systems/servers.	6
Appropriate formal documented ICT project management standards/policies have been established.	6
Anti-virus controls are in place for relevant elements of the ICT infrastructure including servers and individual machines.	6
An appropriate infrastructure is in place to facilitate the organisation's firewalls.	6
Appropriate periodic IT Health checks (or other equivalent exercises) are undertaken in order to identify and categorise significant security issues/vulnerab	6
Adequate and appropriate change controls are in place.	6
Regular bank reconciliations are undertaken and are up to date with minimal amounts in suspense.	6
Appropriate security/usage policies for users are in place to provide important guidance to users of the ICT facilities.	12
Adequate and appropriate patching of host and guest operating systems is undertaken.	12
An appropriate inventory of all significant ICT equipment is maintained. Including servers, PCs, laptops, tablets, etc.	12
HMRC reporting requirements are being complied with.	12
Information on payslips meets statutory requirements and is correct.	12
All invoices/requisitions are expenditure coded.	12
Arrears recovery procedures are clearly defined and implemented in all cases. Reminder and recovery action periods are suitable for the types of debtor in	12
A master record of periodical income records the amount and due dates of all sums which become due under the terms of leases, rents, licences, and wayl	12
Appropriate email encryption is in place for sharing sensitive information.	12
Remote access to facilities is adequately controlled.	24
All fixed salary payments comply with policies and are supported by appropriate paperwork and details are promptly and accurately entered into the syste	24
All deductions other than pension deduction (control covered elsewhere) are supported by appropriate paperwork and details are promptly and accurately	24
Financial information is updated in a timely manner and recorded accurately within Business World On!	24
Staff fit notes and self-certification forms covering the entire period of sickness absence are promptly received, accurately recorded and stored appropriat	24
The employer makes the correct % contribution payment to the relevant pension fund on behalf of each employee within that scheme.	24
Early retirement is only granted to an employee in accordance with Council policies and that associated calculations made based on this are accurate.	24
All new employees have been appropriately vetted before being employed.	24
All newly appointed employees are subject to an appropriate induction and that the relevant manager complete the new employee checklist.	24
Results of the NFI Exercise, identifying instances where VAT may have been overpaid, are reviewed and outcomes recorded.	24
Approved absence has been granted in-line with policy and promptly recorded and correctly authorised.	48

VL

L

M

H

VH

Housing & Building Services	R	0	0	0	0	0
	A	0	0	1	0	1
	G	0	2	3	2	1

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	7
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	2	1	1	1	0	0	0	0	1	0	0	0	0	0

Planned Work	April 2021		to	June 2021						Monitoring 0
Very Low		Low		Medium		High		Very High		
No	Time	No	Time	No	Time	No	Time	No	Time	
0	0	3	1.75	2	1	2	3	2	6	

Below is a full list of controls to be examined in the next period.

	Frequency
Process council tax support claims	3
Process housing benefit claims	3
The correct charges are raised for housing rents.	3
Operate clear arrangements for billing and collection of council tax and business rates	6
Prioritised support and provision to tackle fuel poverty and deliver the Affordable Warmth Strategy.	12
A Gypsy Traveller Accommodation Assessment (GTAA) is undertaken to identify pitch requirements.	12
The authority has an adequate, appropriate and up to date Homeless Reduction and Prevention Strategy in place.	24
Records relating to housing and housing related developments are accurate, up to date and appropriately safeguarded.	24
Decisions to write-off outstanding council tax and NNDR debts are appropriate and have been appropriately approved.	24

Community Services		VL	L	M	H	VH
	R	0	1	0	0	0
	A	0	5	2	0	0
	G	2	13	10	1	0

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	13
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
2	3	0	0	0	0	2	2	0	0	0	0	0	0	0

Planned Work		April 2021		to	June 2021									
Very Low		Low		Medium		High		Very High		Monitoring				
No	Time	No	Time	No	Time	No	Time	No	Time					
0	0	16	13.75	11	10.5	0	0	0	0	0				

Below is a full list of controls to be examined in the next period.

Frequency

Community engagement and communication to highlight and reduce environmental crime.	12
Arts Council funding is used appropriately and conditions complied with.	12
Library stock is adequately recorded, managed and its condition is 'fit for purpose'.	12
Adequate emergency response plans are in place for events and venues.	12
Arts and museum assets are adequately safeguarded and insured.	12
Adequate performance information is maintained and is appropriately utilised within the Highways Department.	12
Licence applications are subject to appropriate review and approval, evidence of background and eligibility.	12
A programme of trading standards inspections and sample tests has been identified using a risk assessment process.	12
Trading standards investigations are recorded accurately either as a result of a programmed inspection or in response to a complaint and the results circulated.	12
Appropriate and up to date emergency plans are in place to guide a coordinated response to a major incident.	12
Inspection and maintenance of Council owned play facilities and skate parks.	12
Costs and demand for community transport services are monitored to ensure the best use of resources.	24
Strategies are in place to monitor and manage the demand for school meals in the short, medium and long term.	24
Procurement of catering and cleaning supplies and services is in line with Contract Procedures rules.	24
Accurate charging and effective income management in relation to civic enforcement activity.	24
Invoices and recharges in relation to telecare services are raised promptly and accurately and income due is received.	24
Library income is securely held and effectively managed.	24
PCN/FPN appeals are correctly and fairly processed.	24
Monitor trends in crime and anti-social behaviour and respond to emerging issues.	24
Compliance with licence conditions is monitored and appropriate sanctions taken when necessary.	24
On-site concessions are managed and procured appropriately.	24

Safeguarding of assets and equipment used in the delivery of arts and events.	24
Effective procurement of waste and recycling contracts.	24
Contingency plans are in place for the collection and disposal of waste.	24
Health and safety standards are maintained within our parks and green spaces.	24
Security and crime prevention measures are in place in relation to parks and green spaces.	24
Provision and upkeep of outdoor public seating and street furniture.	24

		VL	L	M	H	VH
Economic Growth	R	0	0	0	0	0
	A	0	0	3	0	0
	G	0	1	3	3	0

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	4
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	0	2	1	0	0	0	1	0	0	0	0	0	0	0

Planned Work		April 2021		to	June 2021						Monitoring 0
Very Low		Low		Medium		High		Very High			
No	Time	No	Time	No	Time	No	Time	No	Time		
0	0	5	3.75	2	1.5	3	2.5	0	0		

Below is a full list of controls to be examined in the next period.

	Frequency
Clear acquisition, disposal and re-valuation process for land and buildings.	6
Food & Hygiene premises rating system is updated regularly and published	6
Breaches of planning control are investigated and enforcement action initiated as necessary.	6
Section 106 agreements utilised effectively and obligations are complied with.	12
Strategic plans and framework are in place to tackle poverty.	12
Environmental Health cases are appropriately allocated to officers.	24
Records relating to environmental health cases are appropriately recorded and managed.	24
Local economic assessment provides an economic baseline to inform decision making.	24

Provision of green spaces is a consideration for new housing developments, regeneration schemes etc.	24
Financial assistance to businesses decisions are accurately recorded.	24

		VL	L	M	H	VH
Transport & Capital Projects	R	0	0	0	0	0
	A	0	0	4	0	0
	G	0	4	5	3	0

Results of Audit Testing for the period:	January 2021	to	March 2021	Controls Tested:	10
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Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High	Very Low	Low	Medium	High	Very High
0	1	4	2	0	0	0	3	0	0	0	0	0	0	0

Planned Work		April 2021		to	June 2021					Monitoring	
Very Low		Low		Medium		High		Very High		0	
No	Time	No	Time	No	Time	No	Time	No	Time		
0	0	4	4	6	4.25	2	2	0	0		

Below is a full list of controls to be examined in the next period.

	Frequency
Client risk assessments are undertaken and appropriate arrangements are in place for provision of social care and education transport to clients.	6
Bridge Inspections are undertaken in accordance with an appropriate specified programme.	6
Appropriate business risk assessments are undertaken within the community transport service and measures are in place to ensure the health and safety of	12
Contractors & Sub-Contractors involved in the provision of community transport hold necessary clearances, licences, qualifications and insurance.	12
Highway inspections are undertaken in accordance with an appropriate specified programme.	12
Car Parking Strategy in place which is up to date and considers resident, disabled and general parking requirements.	12
Appropriate controls are in place to identify, record and investigate significant flooding incidents.	12
Utility works are licensed, inspected and where applicable, appropriate charges are issued and collected for overruns/fines.	12
Transport provision is in line with client eligibility criteria.	24
Procurement of transport routes, goods and services ensures compliance with value for money principles and contract procedure rules.	24
Payments made to community transport staff are appropriate, accurate and authorised.	24
There is an effective appeals process for transport eligibility decisions.	24

Quality, Assurance & Improvement Process

Period	January 2021	to	March 2021
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Stewardship (Coverage)			Stakeholders		
Measure	Target	Performance	Measure	Target	Performance
Adequate Resources	15	-2.4	Reports Issued	Qtrly	*
Portfolio Coverage	106	103	Fraud Strategy Review	31/03/2021	*
Presentation of Annual Report (Annual)	June	*	Client Satisfaction	TBC	*
Presentation of Activity Report	Qtrly	*	Submission of NFI Information	30/10/2020	30/10/2020
			Recommendation Implementation	TBC	*

Process			People		
Measure	Target	Performance	Measure	Target	Performance
Self assessment against standards (Annual)	March	*	Productivity	75%	81.5%
External Assessment (Every 5 Years)	31/03/2023	*	Training (Per Financial Year)	20	6.5
Staff Meetings Held	6	9	Code of Conduct (Annual)	100%	*
Up to Date Audit Manual	31/03/2021	*	Appraisals (Annual)	100%	*

* - To be reported in the annual report