
AUDIT SERVICES ANNUAL AUDIT PLAN 2017/18 – ANNUAL REPORT

SUMMARY REPORT

Purpose of the Report

1. To provide Members with the annual report against the 2017/18 Annual Audit Plan in accordance with Audit Services' role and terms of reference.

Summary

2. The report outlines progress to date on audit assignment work, consultancy/contingency activity and performance indicators.
3. The shared service was a new service beginning 1 April 2017 and brought together two teams from different organisations as well as a new approach to delivering the audit opinion.
4. In relation to Audit Services' performance a detailed report is provided with all agreed work completed.

Recommendation

5. It is recommended that the annual report against the 2017/18 Annual Audit Plan be noted.

Reasons

6. The recommendation is supported to provide the Audit Committee with evidence to reflect on the Council's governance arrangements.

**Andrew Barber
Audit & Risk Manager**

Background Papers

- (i) Internal Audit Charter
- (ii) Audit Assignment Executive Summaries

Andrew Barber: Extension 156176

S17 Crime and Disorder	Other than any special investigation work there is no crime and disorder impact.
Health and Well Being	There is no specific health and well being impact.
Carbon Impact	There is no specific carbon impact.
Diversity	There is no specific diversity impact.
Wards Affected	All wards are affected equally.
Groups Affected	All groups are affected equally.
Budget and Policy Framework	This report does not affect the budget or policy framework.
Key Decision	This is not a key decision.
Urgent Decision	This is not an urgent decision.
One Darlington: Perfectly Placed	There is no specific relevance to the strategy beyond a reflection on the Council's governance arrangements.
Efficiency	There is no specific efficiency impact.

MAIN REPORT

Information and Analysis

7. The Annual Audit Plan for 2017/18 was approved by the Audit Committee in March 2017 (Minute A48/March/17) and the Service was formally implemented on 1 April 2017.
8. The report should be considered in the context of fulfilling the function to monitor the adequacy and effectiveness of the Council's internal control environment and the Internal Audit service provided.
9. As previously reported a significant amount have time was spent initially on team development and training.
10. Appendix 1 provides members with detailed feedback on the performance of the service and the position in relation to completion of the audit plan.
11. A small number of changes were made to the original agreed plan to manage a vacancy within the section, further details are provided in the attached report.

12. In line with good practice, at an appropriate time, Audit Services follow up with Managers progress on implementation of audit recommendations agreed in audit reports.
13. In addition, at the request of clients, consultancy work has been undertaken on specific projects. This time is recorded against Advice & Guidance in the attached appendix. These include:
 - replacement car park machines (Including PCI Compliance);
 - use of electronic signatures;
 - the partnership with Hullabaloo;
 - the online booking/payment system in the Dolphin Centre;
 - implementation of Mid-Call (Including PCI Compliance);
 - indoor market transfer;
 - support to the library service for the implementation of self-service kiosks (Including PCI Compliance).
14. The Shared Service has also responded to routine requests from Groups for advice and guidance on operational matters.

Outcome of Consultation

15. There was no formal consultation undertaken in production of this report.

**INTERNAL AUDIT ANNUAL REPORT &
OPINION STATEMENTS**

2017/18

1.0 EXECUTIVE SUMMARY

Introduction

- 1.1** Under the Accounts and Audit Regulations 2015, the Council is required to *“undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”*. For the purposes of the 2017/18 opinion the standards for proper practices for internal audit are laid down in the CIPFA Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards (PSIAS).
- 1.2** The relevant body must conduct a review, at least once a year, of the effectiveness of its system of internal control. Following the review the Council must approve an Annual Governance Statement prepared in accordance with proper practices. The opinions given in this report provides independent and objective assurance on the overall adequacy and effectiveness of the Council’s system of internal control.
- 1.3** It is management’s responsibility to establish and maintain appropriate risk management processes, internal control systems, accounting records and governance arrangements. Internal Audit plays a vital role in advising management that these arrangements are in place and operating properly.

Quality Assurance and Improvement Programme

- 1.4** The Quality Assurance and Improvement Programme (QAIP) required by the PSIAS has been maintained during the year.

Planned Coverage and Output

- 1.5** The 2017/18 Audit Plan was approved by the Audit Committee on 24 March 2017. Best practice requires that audit resources should target those areas that represent the greatest risk to the Council.
- 1.6** In terms of audit engagements delivered by the audit team, the audit plan at the start of the year included 69 audits. The plan has to be flexible to allow for movement in the number of audits in the plan and days delivered to reflect changing client needs. The overall number of audit engagements will always be subject to change over the course of the year as audits may be deferred or no longer be required. Additional audits may be added if concerns are raised about a specific control area.

Original number of planned engagements	69
Unplanned engagements added	1
Planned engagements cancelled /deferred	6
Revised number of audit engagements	64
Engagements completed	64
Engagements ongoing	0

- 1.7** As can be seen from the table 64 reports have been issued, with no reports to be issued. This is covered in more detail in the audit coverage section of the report.

- 1.8** The plan for 2017/18 was based on 7 full time auditors plus 1 part time auditor and comprised 1,901 Gross Audit Days and 1,265 planned audit days including the unplanned allocation (Productive). A summary of the plan showing the budgeted and actual number of days is shown below.

2017/18 Audit Plan – Planned v Actual days

Audit Area	Planned Days	Actual Days	Difference
Total Productive (Completed Audits)	1141	889	252
Unplanned Provision	50	0	50
Unproductive time	633	861	-228
GROSS DAYS	1824	1750	74

Note – Figures exclude deferred audits

- 1.9** During the year one member of staff was absent due to maternity leave, the plan had already been adjusted to take account of this. This is the first year of the audit shared service with significant time set-aside for development of the service and training at the start of the year and this has had an impact on the productive time achieved this has resulted in the actual unproductive time being higher than planned. The service carried a vacancy for a significant period of time. Actual time spent on audits has been very carefully monitored to manage these variations.
- 1.10** These variations have not impacted on the ability of the Head of Internal Audit to provide assurance on the control environment as sufficient audit work has been completed.

Recommendations Made

- 1.11** Management continues to respond positively to audit reports and recommendations, with positive action taken to remedy any internal control weaknesses highlighted. The 65 audits completed have resulted in the following summary of recommendations made.
- 1.12** Analysis of Recommendations made in 2017/2018

Low	Medium	High	Critical	Total
10	40	5	0	55

This is covered in more detail in the output section.

Assurance Levels

1.13 The 64 completed audits resulted in the following assurance opinions being made.

Assurance Opinion	Number
Full	27
Substantial	24
Moderate	0
Limited	0
None	0
Opinion not applicable	13
TOTAL	64

Overall Assurance

1.14 As the Head of Internal Audit, I am required to provide the Council with an opinion on the adequacy and effectiveness of the internal control environment. In giving this opinion, it should be noted that assurance can never be absolute and, therefore, only reasonable assurance can be provided that there are no major weaknesses in these processes. In assessing the level of assurance to be given, I based my opinion on:

- The written reports on all internal audit work completed during the course of the year and the subsequent audit opinions;
- Any follow up exercises undertaken in respect of previous years' internal audit work;
- The proportion of Stockton on Tees Borough Council's audit need that has been covered within this period;
- Any limitations which may have been placed on the scope of Internal Audit. (There have been no operational constraints placed upon Internal Audit, apart from agreed budgetary control provisions).

Opinion on the overall adequacy and effectiveness of the Council's governance, risk and control framework

From the testing undertaken by the Internal Audit Section over the course of the year I am satisfied that sufficient assurance work has been undertaken to allow me to form a reasonable conclusion on the adequacy and effectiveness of the Council's control environment to support the preparation of the Annual Governance Statement.

It is my opinion that the Council continues to have an appropriate, and overall, an effective system of internal control, upon which it can place reasonable reliance to deliver the Council's objectives, and detect fraud and other malpractice within a reasonable period of time.

Where weaknesses have been identified through internal audit work, we have worked with management to agree appropriate corrective actions and a timescale for introduction.

Statement of conformance with the PSIAS

A self-assessment of compliance with the PSIA has been undertaken using the checklist included in the CIPFA Local Government Application Note to the PSIA. The checklist runs to 35 pages and contains over 300 conformance targets.

This has been validated by an independent external assessor in-line with the requirements to undertake such a review at least once every 5 years.

The conclusion of the review is that the service conforms with the requirements of the standard. There are minor areas which may warrant further development but they do not have a material impact on the overall opinion.

The areas of non-compliance identified in the self-assessment and validated by the external review are as follows:-

- Feedback is not sought from the Chair of the Audit Committee on the Audit & Risk Manager's performance appraisal,**
- Assignments for on-going assurance engagements should be rotated periodically, this is not always possible given the size of the team and some areas that require technical expertise such as ICT. Audits are rotated wherever practical. This is mitigated by the code of conduct signed by auditors.**
- Organisational independence expects the Audit and Risk manager to report to an organisational level equal to or higher than corporate management team. For line management purposes the Audit & Risk Manager reports to the Procurement and Governance Manager however this is mitigated by having a secondary reporting line to the Director of Finance & Business Services and other senior management and the Audit Committee as required.**

Many of the compliance targets relate to consulting engagements. As the Internal Audit Section does not undertake any such engagements, the answers to these questions have to be "no".

1 QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME (QAIP)

2.1 Internal Audit is defined in the PSIAS as:-

“Internal auditing is an independent, objective and consulting activity designed to add value and improve an organisations operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

Adherence to the PSIAS ensures that Internal Audit complies with this definition.

2.2 In addition to the performance information shown below the following is evidence demonstrating Internal Audit’s compliance with the PSIAS:-

- Independence/no interference – There has been no interference during the year that would require the escalation processes to be invoked.
- Access to records – The service has been provided access to all records/personnel required to undertake the work in the plan.
- Director of Finance and Business Services’ operational responsibility – Appropriate arrangements have been put in place to allow an objective opinion of the other operational services for which the Director of Finance and Business Services has responsibility.
- Staff skills mix – An appropriate mix of staff has been in place throughout the year as defined in the audit competency framework.
- Staff training – Training has been given to staff as required including a staff away day. Staff have also completed a minimum of 20 hours CPD.
- Code of Conduct for Auditors – All auditors have signed up to an audit code of conduct and there is no evidence that this has not been complied with.

Performance Indicators

2.3 The PSIAS are unequivocal in that a QAIP must include both internal and external assessments: internal assessments are both ongoing and periodical and external assessments at least once every five years.

2.4 An independent external peer review was undertaken to assess the effectiveness of internal audit and compliance with the new standards. The review concluded:-

- The Internal Audit service complies fully with all key requirements of the Standards, and overall the level of compliance is very high.
- On the basis of the assessment and supporting evidence the Internal Audit service is shown to be well managed. It provides a good standard of service covering all key aspects of its remit and is well regarded and effectively utilised by senior management.
- No significant issues have been identified by the assessment process. The opportunities for improvement will improve service delivery and effectiveness, but they do not in themselves represent a material risk to the Internal Audit service or its ability to deliver the audit programme.

3 AUDIT PROGRESS

3.1 The plan, approved on 24 March 2017, was based on an audit assessment of risk drawn from a wide variety of sources including:-

- Findings from previous audit reports and knowledge of Council systems
- Input from Corporate Management Team and Heads of Service
- Corporate Risk Register
- Any areas highlighted by special investigations
- Susceptibility to Fraud
- Complexity of systems
- Service Provider
- Political/Media Sensitivity
- Levels of Finance/Budgets

Audit Progress by Service Group

Department	Planned Audits	Cancelled Audits	Unplanned Audits	Revised Audits	Completed	In Progress	Drafts Issued
Children's and Adult Services	15	0	0	15	15	0	0
Chief Executive	1	0	0	1	1	0	0
Neighbourhood Services & Resources	25	3	1	23	23	0	0
Xentrall	13	0	0	13	13	0	0
Economic Growth	12	3	0	9	9	0	0
Corporate	3	0	0	3	3	0	0
Schools	N/A			0	0	0	0
ICT Systems	N/A			0	0	0	0
Totals	69	6	1	64	64	0	0

Actual Days Compared to Planned Days

3.2 The tables below show an alternative view of the number of planned days v actual days for the completed audits.

Audit Area	Planned Days	Actual Days	Difference
Children's and Adult Services	161	133.2	27.8
Chief Executive	15	5.5	9.5
Neighbourhood Services & Resources	331	288.6	42.4
Xentrall	151	177.6	-26.6
Economic Growth & Development	110	135.0	-25.0
Grants	25	45.6	-20.6
Schools	15	20.6	-5.6
Advice & Guidance, Audit Liaison, Follow-Up	298	72.9	225.1
SBC & TVCA	35	10.2	24.8
Total Productive (Completed Audits)	1141	889.2	251.8

- 3.3** The Audit Plan is constantly revised during the year to take account of changing requirements. Amendments to the Plan agreed on 24 March 2017 can be summarised as follows:

2017/18 Planned Audits Amalgamated/Cancelled/Deferred

Name	Comments
Land Charges	Reduced resources, low risk audit.
PCI Compliance	Reduced resources, low risk audit. Advice & Guidance has still been provided but main assessment submission now completed by Xentrall
Security & Surveillance	Reduced resources, low risk audit.
Business Support & Development	Reduced resources, low risk audit.
Cash Offices & Cash Holdings	Reduced resources, low risk audit. Petty cash/Cash Income will still be checked during other audit work.
Enforcement	Reduced resources, low risk audit.

2017/18 Unplanned Audits Added to the Plan

Name	Audit Type	Comments
Markets Management	Limited Scope Audit	Close down for DBC Covered Market.

3.4 Follow-up Work

In addition to the audits contained within the Audit Plan for 2017/18, provision is made within the plan for Internal Audit to carry out follow up work on all recommendations that are made. During the year 11 audits were followed-up and of the 57 recommendations made in those audits, 36 were found to have been implemented and 12 were no longer applicable.

3.5 Counter Fraud

The Counter Fraud Strategy was revised during the year and presented to this committee in March 2018.

4 AUDIT OUTPUT

Engagement Opinions

4.1 For each audit carried out Internal Audit provides an overall conclusion as to whether a sound system of internal control is being maintained. Each opinion is either “Full”, “Substantial”, “Moderate”, “Limited”, or “No” assurance depending on the conclusions reached and the evidence to support those conclusions. “Full” and “Substantial” assurance normally indicates that the area under review has a reliable system of internal control.

4.2 These individual opinions are summarised below:-

Opinion	Definition	No.	%
Full	A sound system of internal controls is currently being applied which will ensure the system achieves its objectives. Whilst not essential there may still be scope for these controls to be enhanced in some areas.	27	42
Substantial	Overall there is a sound system of internal controls that are operating effectively. The system should achieve its objectives but there are areas where internal controls need to be improved.	24	38
Moderate	A reasonably sound system of internal controls is being applied, however, there are weaknesses which may put some of the system objectives at risk.	0	0
Limited	There is either a limited system of internal controls being applied, or there are significant weaknesses in the controls in place, which are posing a substantial risk to the achievement of system objectives.	0	0
None	The system of internal controls in place is failing and system objectives are not being met. Urgent management attention is required.	0	0
N/A	This classification covers audit work within a small part of a system. Providing an opinion on this work would misrepresent the system as a whole.	13	20
Total		64	

4.3 An analysis of the recommendations supporting these opinions by priority is shown below:-

Priority	Definition	No.	%
Critical	Actions that must be taken immediately to manage significant risks that are likely to prevent the Authority achieving one or more of its corporate objectives.	0	0
High	Actions that should be taken as a matter of priority due to the issues identified posing a substantial risk to the achievement of service/system objectives.	5	9
Medium	Required actions to reduce the risk of systems failing to achieve their objectives.	40	73
Low	Beneficial to the improvement of internal controls, which will support the achievement of objectives.	10	18
Total		55	

4.4 The following table shows the breakdown of recommendations by audit area.

Details of Audits by Service Group

2017/18

Department	No. of Audits Issued	Opinions						No. of Recs Made	Previous Recommendations			
		Full	Sub	Mod	Lim	None	N/A		Tested	Passed	Failed	N/A
Children's and Adult Services	15	2	6	0	0	0	6	9	9	3	0	2
Chief Executive	1	0	1	0	0	0	0	0	0	0	0	0
Neighbourhood Services & Resources	23	7	11	0	0	0	3	27	32	22	3	7
Xentrall	13	13	0	0	0	0	0	2	0	0	0	0
Economic Growth	9	2	4	0	0	0	3	8	12	8	2	2
Corporate	3	2	1	0	0	0	0	3	4	3	0	1
Schools	0	0	0	0	0	0	0	0	0	0	0	0
ICT Systems	0	0	0	0	0	0	0	0	0	0	0	0
Total	64	26	23	0	0	0	12	49	57	36	5	12

2016/17

Department	No. of Audits Issued	Opinions						No. of Recs Made	Previous Recommendations			
		Full	Sub	Mod	Lim	None	N/A		Tested	Passed	Failed	N/A
Children's and Adult Services	12		10		2			86				
Chief Executive												
Neighbourhood Services & Resources	16		16					97				
Xentrall	12	8	4					3				
Economic Growth	3		2				1	5				
Corporate	2		1				1	3				
Schools												
ICT Systems												
Total	45	8	33	0	2	0	2	194				

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4.5 A further analysis of new recommendations by category is shown below.

Category		Low	Medium	High	Critical
Financial Management	Current	1	1	0	0
	Previous	2	22	6	0
ICT	Current	0	0	0	0
	Previous	1	0	0	0
Information Management	Current	0	0	0	0
	Previous	10	9	1	0
Procurement	Current	0	2	0	0
	Previous	4	9	0	0
Health & Safety	Current	0	0	0	0
	Previous	1	2	1	0
Risk Management	Current	0	0	0	0
	Previous	3	10	0	0
Asset Management	Current	0	0	0	0
	Previous	1	7	1	0
Business Continuity	Current	0	1	0	0
	Previous	0	2	0	0
Workforce Development	Current	0	0	0	0
	Previous	0	4	0	0
Fraud	Current	1	0	2	0
	Previous	2	4	0	0
Legislative / Constitutional Compliance	Current	2	0	0	0
	Previous	0	2	1	0
Ethical Governance	Current	0	0	0	0
	Previous	1	5	0	0
Performance Management	Current	2	0	0	0
	Previous	0	2	1	0
Partnership Management	Current	0	2	0	0
	Previous	0	0	0	0
Authorisation	Current	0	0	0	0
	Previous	0	0	2	0
Segregation of Duties	Current	0	0	0	0
	Previous	0	0	0	0
VAT	Current	0	0	0	0
	Previous	2	3	0	0
Safeguarding	Current	0	0	0	0
	Previous	1	6	1	0

4.6 Shown below is a list of all the audit engagements undertaken during the year together with their assurance opinion.

2017/18 Audit Plan Current Position as at 31 March 2018

Department	Audit ID	Name	Status	Assurance	Recommendations				F'work Comp On-Time?	Final Var	Final Issue On-Time?	
					L	M	H	C	83%	Bud	291.7	83%
Neighbourhood Services & Resources	2520	Housing Benefits	Complete	Substantial Assurance	0	0	0	0	Yes	18.0	8.9	Yes
Economic Growth	2521	Highways Maintenance Operational	Complete	N/A	0	0	0	0	Yes	13.0	13.0	Yes
Economic Growth	2522	Visitor Information Services 2017/18	Complete	Full Assurance	0	0	0	0	Yes	10.0	-0.1	Yes
Economic Growth	2523	Highways Maintenance Management	Complete	Substantial Assurance	0	0	0	0	Yes	10.0	-1.0	Yes
Xentrall	2524	Virtualisation	Complete	Full Assurance	0	0	0	0	Yes	6.0	2.5	Yes
Economic Growth	2525	Highways Inspection	Complete	N/A	0	0	0	0	Yes	7.0	7.0	Yes
Neighbourhood Services & Resources	2526	VAT	Complete	Full Assurance	0	0	0	0	No	6.0	-3.7	Yes
Neighbourhood Services & Resources	2527	Taxation	Complete	Full Assurance	0	1	1	0	Yes	12.0	4.2	Yes
Xentrall	2528	Server Operating Systems	Complete	Full Assurance	0	0	0	0	No	5.0	2.3	Yes
Xentrall	2529	Website & Intranet	Complete	Full Assurance	0	0	0	0	Yes	10.0	9.6	Yes
Economic Growth	2530	Security & Surveillance	Cancelled	N/A	0	0	0	0	Yes	20.0	20.0	Yes
Economic Growth	2531	Trading Standards	Complete	Substantial Assurance	0	2	0	0	Yes	30.0	-17.0	No
Children's and Adult Services	2532	Section 17 Payments	Complete	N/A	0	0	0	0	Yes	4.0	-19.9	No
	2533	Stockton Collections	Complete	N/A	0	0	0	0	Yes	5.0	-5.2	No
Children's and Adult Services	2534	Safeguarding Children	Complete	Substantial Assurance	0	0	0	0	Yes	15.0	15.0	Yes
Xentrall	2535	Payroll & Absence Recording	Complete	Full Assurance	0	0	0	0	Yes	26.0	-12.3	Yes
Xentrall	2536	Environmental Controls	Complete	Full Assurance	0	0	0	0	Yes	10.0	0.9	Yes
Children's and Adult Services	2537	Troubled Families Initiative	Complete	Full Assurance	0	0	0	0	No	15.9	-8.8	Yes
Economic Growth	2538	Enforcement	Cancelled	N/A	0	0	0	0	Yes	6.9	6.9	Yes

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Neighbourhood Services & Resources	2539	Treasury Management	Complete	Full Assurance	0	0	0	0	No	10.0	-10.8	No
Children's and Adult Services	2540	Emergency Duty Team 2017/18	Complete	Substantial Assurance	0	0	0	0	Yes	3.0	-2.9	Yes
Children's and Adult Services	2541	Early Years & Complex Needs	Complete	N/A	0	0	0	0	Yes	8.0	6.2	Yes
Xentrall	2542	Debtors	Complete	Full Assurance	1	0	0	0	No	18.0	-23.0	Yes
Neighbourhood Services & Resources	2543	Data Protection	Complete	Full Assurance	0	0	0	0	Yes	10.0	-2.2	Yes
Xentrall	2544	Creditors	Complete	Full Assurance	0	0	0	0	Yes	20.0	-15.2	Yes
Xentrall	2545	Cloud Computing	Complete	Full Assurance	0	0	0	0	No	5.0	-0.3	No
Children's and Adult Services	2546	Client Financial Services	Complete	Substantial Assurance	1	2	0	0	Yes	12.0	-6.0	No
Children's and Adult Services	2547	Referral & Assessment - Childrens	Complete	Substantial Assurance	0	0	0	0	Yes	15.0	9.0	Yes
Economic Growth	2548	Building Control	Complete	Substantial Assurance	0	4	0	0	Yes	19.1	-8.3	No
Corporate	2549	Recruitment Services	Complete	Full Assurance	0	0	0	0	Yes	6.0	-6.0	Yes
Neighbourhood Services & Resources	2550	Anti-Fraud Management	Complete	N/A	0	0	0	0	Yes	35.0	24.6	Yes
Neighbourhood Services & Resources	2551	Asset Register/Asset Management	Complete	Full Assurance	0	0	0	0	Yes	7.0	7.0	Yes
Xentrall	2552	Active Directory	Complete	Full Assurance	0	0	0	0	No	6.0	0.3	Yes
Children's and Adult Services	2553	Childrens Anti Social Behaviour & Preventions	Complete	Substantial Assurance	1	3	0	0	No	8.0	-0.1	Yes
Neighbourhood Services & Resources	2554	Council Plans	Complete	Full Assurance	0	0	0	0	Yes	5.0	4.9	Yes
Children's and Adult Services	2555	Referral & Assessment - Adults	Complete	N/A	0	0	0	0	Yes	12.0	11.3	Yes
Economic Growth	2556	Business Support & Development	Cancelled	N/A	0	0	0	0	Yes	25.0	25.0	Yes
Children's and Adult Services	2557	Personal Budgets & Direct Payments	Complete	Full Assurance	0	0	0	0	Yes	11.0	-3.7	No
Neighbourhood Services & Resources	2558	Business Continuity & Disaster Recovery	Complete	Substantial Assurance	0	0	0	0	Yes	10.0	9.7	Yes
Corporate	2559	Officer Payments - Mileage	Complete	Substantial Assurance	0	2	0	0	Yes	8.0	-27.8	No
Neighbourhood Services & Resources	2560	Officer's Travel & Subsistence	Complete	Substantial Assurance	0	1	0	0	No	10.0	3.5	No
Neighbourhood Services & Resources	2561	Libraries	Complete	Substantial Assurance	3	4	0	0	Yes	25.0	-5.0	Yes
Economic Growth	2562	Private Sector Housing	Complete	Substantial Assurance	0	2	1	0	Yes	10.0	-12.5	Yes
Neighbourhood Services & Resources	2563	Cash Offices & Cash Holdings - Section 17 Payments	Cancelled	N/A	0	0	0	0	No	25.0	22.0	No

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Neighbourhood Services & Resources	2564	Freedom of Information	Complete	Substantial Assurance	0	1	0	0	Yes	15.0	-0.2	Yes
Neighbourhood Services & Resources	2565	Waste Management	Complete	Substantial Assurance	2	2	0	0	No	30.0	17.1	Yes
Neighbourhood Services & Resources	2566	Members Payments and Allowances/Travel and Subsistence	Complete	Substantial Assurance	0	0	1	0	No	20.0	9.2	Yes
Children's and Adult Services	2567	Leaving Care	Complete	N/A	0	0	0	0	Yes	7.0	6.0	Yes
Xentrall	2568	ICT Backup & Recovery / Disaster Recovery	Complete	Full Assurance	0	1	0	0	Yes	15.0	2.8	Yes
Xentrall	2569	Outlook/Email	Complete	Full Assurance	0	0	0	0	Yes	10.0	1.6	Yes
Neighbourhood Services & Resources	2570	Information Management	Complete	Substantial Assurance	0	0	0	0	Yes	10.0	10.0	Yes
Neighbourhood Services & Resources	2571	Housing Maintenance	Complete	Substantial Assurance	0	6	0	0	Yes	20.0	-3.3	Yes
Neighbourhood Services & Resources	2572	Financial Management	Complete	Full Assurance	0	0	0	0	Yes	5.0	4.3	Yes
Children's and Adult Services	2573	First Contact	Complete	N/A	0	0	0	0	Yes	3.0	1.6	Yes
Neighbourhood Services & Resources	2574	Museums, Theatres & Arts Venues	Complete	Substantial Assurance	0	3	1	0	Yes	30.0	14.4	Yes
Neighbourhood Services & Resources	2575	Land Charges	Cancelled	N/A	0	0	0	0	Yes	5.9	5.9	Yes
Children's and Adult Services	2576	Looked After Children	Complete	N/A	0	0	0	0	Yes	12.0	2.7	Yes
Chief Executive	2577	Performance Management Framework	Complete	Substantial Assurance	0	0	0	0	Yes	15.0	14.5	Yes
Xentrall	2578	Internet	Complete	Full Assurance	0	0	0	0	Yes	10.0	0.0	No
Neighbourhood Services & Resources	2579	PCI Compliance	Cancelled	N/A	0	0	0	0	Yes	10.0	10.0	Yes
Economic Growth	2580	Environmental Health	Complete	Full Assurance	0	1	0	0	Yes	6.0	-11.0	Yes
Corporate	2581	Absence Management	Complete	Full Assurance	0	1	0	0	Yes	10.0	-17.3	Yes
Neighbourhood Services & Resources	2582	Mayor's Charity Fund	Complete	N/A	0	0	0	0	Yes	2.0	0.2	Yes
Neighbourhood Services & Resources	2583	Housing Rents	Complete	Substantial Assurance	0	3	0	0	Yes	15.0	-1.8	Yes
Xentrall	2584	Bank Reconciliation	Complete	Full Assurance	0	0	0	0	No	10.0	4.2	No
Children's and Adult Services	2585	Better Care Fund	Complete	N/A	0	0	0	0	Yes	20.0	18.0	Yes
Neighbourhood Services & Resources	2586	Welfare Rights	Complete	N/A	0	0	0	0	Yes	7.0	-2.5	No

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Children's and Adult Services	2587	Planning & Partnerships Team	Complete	Substantial Assurance	1	1	0	0	Yes	15.0	-0.8	Yes
Neighbourhood Services & Resources	2588	Environmental Information Regulations (EIR)	Complete	N/A	0	0	0	0	Yes	5.0	0.1	Yes
Economic Growth	2589	Flooding Risk Management	Complete	N/A	0	0	0	0	Yes	5.0	5.0	Yes
Contingency	2590	Grant Audit Work 2017/2018	Complete	Full Assurance	0	0	0	0	Yes	25.0	-20.6	Yes
Neighbourhood Services & Resources	2591	Markets Management	Complete	N/A	0	0	0	0	Yes	0.0	0.0	Yes
Contingency	2593	Audit Liaison and Planning 2017/2018	Complete	N/A	0	0	0	0	Yes	20.0	17.5	Yes
Contingency	2594	Recommendations Follow Up 2017/2018	Complete	N/A	0	0	0	0	Yes	40.0	40.0	Yes
Contingency	2595	Continuous Monitoring Contingency	Complete	N/A	0	0	0	0	Yes	25.0	10.6	Yes
	2596	TVCA	Complete	N/A	0	0	0	0	Yes	30.0	30.0	Yes
Contingency	2597	Risk Management	Complete	N/A	0	0	0	0	Yes	35.0	23.4	Yes
Contingency	2598	ICT Individual Systems	Complete	N/A	0	0	0	0	Yes	66.0	60.5	Yes
Contingency	2599	Procurement/Contract Management	Complete	Substantial Assurance	1	3	2	0	No	62.0	23.3	Yes
Contingency	2600	Schools	Complete	N/A	0	0	0	0	Yes	15.0	15.0	Yes
Contingency	2601	Barleyfields Primary	Complete	N/A	0	0	0	0	Yes	0.0	-20.8	Yes

