

BUSINESS ASSURANCE

Internal Audit Progress Report to Audit Committee for 2015/16 Quarter 4 (including the 2016/17 Quarter 1 Internal Audit Plan)

4th March 2016



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1. Introduction

1.1 The Role of Business Assurance

- 1.1.1 Business Assurance provides an independent assurance and consultancy service that underpins good governance, which is essential in helping the Council achieve its strategic objectives and realise its vision for the borough of Hillingdon. It is also a requirement of the Accounts and Audit (England) Regulations that the Council undertakes an adequate and effective Internal Audit (IA) of its accounting records and of its system of internal control in accordance with the proper practices.
- 1.1.2 The UK Public Sector IA Standards (PSIAS) defines the nature of IA and sets out basic principles for carrying out IA within the public sector. The PSIAS help the Council to establish a framework for providing IA services, which adds value to the organisation, leading to improved organisational processes and operations.

1.2 The Purpose of the Internal Audit Progress Report

- 1.2.1 This progress report presents the Council's Corporate Management Team (CMT) and Audit Committee with summary information on all 2015/16 IA assurance, consultancy and grant claim verification work covered during the period 4th December 2015 to 4th March 2016. In addition, it provides an opportunity for the Head of Business Assurance to highlight any significant issues arising from IA work in Quarter 4. It also highlights to CMT, the Audit Committee and other Business Assurance stakeholders the revisions to the Quarter 4 IA plan since its approval in December 2015 (refer to **Appendix B**).
- 1.2.2 A key feature of the Quarter 4 IA progress report is the inclusion of the Quarter 1 IA plan for 2016/17 (refer to **Appendix C**). This has been produced in consultation with senior managers over the last two months and sets out the planned programme of IA coverage due to commence in the 1st April to 30th June 2016 period.

2. Executive Summary

- 2.1 Since the last IA Progress Report on 4th December 2015, **7 assurance reviews** have concluded, **4 consultancy reviews** have been finalised and **2 grant claims** have been certified. We are therefore nearing completion of the programme of IA work for 2015/16.
- 2.2 Our work on the 2015/16 Quarter 4 IA plan commenced on 1st January and work is now well underway on all Quarter 4 planned work including **3** additional requests for work (refer to **Appendix B**). Good progress has been made on the IA plan this quarter despite IA capacity during this period having been significantly reduced. The reduction in IA resource coupled with an increased request for IA advice has made Quarter 4 a very challenging period for the service as we strive to achieve our targets and deliver the 2015/16 IA plan.
- 2.3 Nevertheless, key assurance reviews finalised this quarter have included **Records Management & Document Retention, Officer's Scheme of Delegations, Housing Repairs and Housing Needs - Allocations & Assessments**. Four of the 7 assurance audits finalised in this quarter received a **LIMITED** assurance opinion over the management of the key risks. These results are in line with our expectations and risk-based approach. Specifically, IA resources have been targeted on the areas of the highest risk as part of a reduced IA assurance programme. Positive action has been proposed by management to address all of the **HIGH** and **MEDIUM** risk recommendations raised within each respective review and these recommendations will be followed-up by us in due course.
- 2.4 We continue to undertake a variety of advisory work across the Council and the feedback we have received is that this work is highly valued. The work on financial controls in Children & Young People's Service is ongoing and has remained a significant piece of work for us this quarter, including the **Looked After Children Savings** review.

- 2.5 Further consultancy work within the quarter has been provided to the Home to School Transport team, in addition to assisting the Council's Counter Fraud and Investigation Team on the National Fraud Initiative data matching exercise. Further details of all IA work carried out in this period are included section 3 of this report.

3. Analysis of Internal Audit Activity in 2015/16 Quarter 4

3.1 Assurance Work in Quarter 4

- 3.1.1 All IA assurance reviews carried out in the financial year to date are individually listed at **Appendix A**. This list details the assurance levels achieved (in accordance with the assurance level definitions outlined at **Appendix D**) and provides an analysis of recommendations made (in accordance with the recommendation risk categories outlined at **Appendix D**). During this quarter 7 2015/16 IA assurance reviews have been completed to final report stage, with 6 others progressed to draft report stage and the remaining reviews at planning or testing stage (refer to **Appendix A** for details).
- 3.1.2 Our assurance reviews finalised this quarter have included Officer's Scheme of Delegation, Records Management & Document Retention, Housing Repairs and Housing Needs - Allocations & Assessments. For **Officers Scheme of Delegation** we raised 2 **HIGH** and 2 **MEDIUM** risk recommendations. Our testing identified control weaknesses concerning the awareness and recording of Officer potential conflict of interests. Management has proposed to treat all the **HIGH** and **MEDIUM** risk recommendations raised.
- 3.1.3 Our assurance review of **Records Management & Document Retention** raised 1 **HIGH**, 4 **MEDIUM** and 2 **LOW** risk recommendations. Although records management at the Council is supported by a policy, from the results of our testing we concluded that there was a lack of ownership corporately and no co-ordinated approach in this area.
- 3.1.4 The Council has a contract in place with an external storage provider, who is tasked with the external storage, retention and destruction of Council records. It is evident that this contract is not being managed by the Council with over 1,000 boxes of unidentified records held. A further 300 boxes have passed their marked retention period and have been awaiting permission to destroy for a prolonged period. In addition, we found that internal document storage at the Council is poor, with unlocked rooms full of documents with minimal officer oversight. The lack of records management means that records are often retained longer than necessary, increasing the likelihood of data protection breaches. There is also a considerable variation in how different services manage their document retention arrangements.
- 3.1.5 For **Housing Repairs** we raised 4 **HIGH**, 6 **MEDIUM** and 1 **LOW** risk recommendation. The Housing Repairs function has been through a period of significant change since being brought back in-house in 2010, having previously been run by an arm's length management organisation. It is worth noting that this assurance review is on the back of a transformation review. As a consequence, during the period where the Service is busy restructuring, the key points in this IA review have been captured by the Service as part of a 70 point action plan which is actively being monitored by the Deputy Director Development, Assets and Procurement.
- 3.1.6 During our review we found that this period of change has resulted in some inefficient and inconsistent processes arising, in addition to out of date documentation including the tenants' handbook. Further, day to day repairs as well as void recharges were being processed in an inconsistent manner which has arisen due to poor communication between the two departments and systems concerned. The underlying cause for this was the three computer systems involved in the booking process and the varying knowledge in their functionality. This resulted in some non recovery of recharges in 8 of the 9 works sampled. Following our audit, and as part of the ongoing improvements to the service, Management have identified all recharges and are in the process of taking this matter forward.

- 3.1.7 Through an analytical review of the Service's workload, we established that the department currently has a backlog of repair jobs and are unable to fully meet demand for current repair work or clear the backlog. These issues are being actively progressed by Management.
- 3.1.8 For **Housing Needs - Allocations & Assessments** we raised **3 HIGH**, **7 MEDIUM** and **2 LOW** risk recommendations. We are aware that the service is currently in the process of a restructure and the team have been operating at a reduced staffing capacity, which has significantly affected performance and the internal control framework. The lack of governance, during a period of reorganisation and transformation, has led to inconsistent operations as a result of insufficient succession planning, and a limited staff induction process.
- 3.1.9 During our testing we found there were many inconsistencies in relation to the recording of evidence and assessment of applications. Several applicants were missing vital documentation to support their applications which, due to a lack of quality control throughout the assessment process, increases the likelihood of ineligible applicants joining the Locata Register or receiving some form of housing support from the Council.
- 3.1.10 In addition, employee 1 to 1 meetings and PADA's are not embedded within the service and have therefore not occurred. Such review methods form the basic foundations to evaluate, monitor and address employee and service performance concerns. We are pleased to report that service performance dashboards are created each week and communicated with management. At the time of our testing, there were no specific key performance targets in place to help measure and monitor performance and their absence limited the performance measurability and targeted improvement of the service. However, management are now aware of these issues and are actively taking each IA recommendation forward, with positive action proposed.
- 3.1.11 Other assurance reviews finalised this quarter included **Child Sexual Exploitation, Section 117 of the Mental Health Act 1983 - Aftercare and accommodation**, and a **follow-up review of Children's Centres**. Each of these three IA assurance reviews received **REASONABLE** assurance, as detailed at **Appendix A**.

3.2 Consultancy Work in Quarter 4

- 3.2.1 Business Assurance continues to undertake a variety of IA consultancy work across the Council. The consultancy coverage includes our staff attending working and project groups, whilst ensuring they are clear about whether they are attending in an assurance or advisory capacity. This type of approach continues to help increase our knowledge of corporate developments that feed into the risk based deployment of IA resource on assurance work.
- 3.2.2 Also, participation in working and project groups continues to help individual Business Assurance staff develop, whilst at the same time increasing the value Business Assurance provides to the Council. Due to the nature of consultancy work, we do not provide an assurance opinion or formal recommendations for management action. However, as part of our advisory reports and memos we do provide specific observations and suggestions for senior management to consider.
- 3.2.3 Attached at **Appendix A** is a list of all consultancy work carried out in 2015/16 to date. Following the Quarter 3 progress update to the Audit Committee on 15th December 2015, **5** further consultancy reviews have been completed and **4** other consultancy reviews are currently in progress.
- 3.2.4 A significant piece of consultancy work within the quarter comprised of the finalisation of the Looked After Children (LAC) Savings review. This forms part of the ongoing consultancy work in relation to Children and Young People's Services (CYPS) financial control operations. Our review established that there was a lack of robust controls over LAC savings causing a mixed approach which is leading to a situation whereby it is impossible to monitor if LAC are receiving the money earmarked for their savings.

- 3.2.5 This appears to be a particular internal control weakness when LAC move placements as it cannot be verified if this money is passed on. The Council will need to review its approach in this area in order to ensure better oversight and will also need to consider its wider role and approach to the financial education of LAC.
- 3.2.6 Business Assurance received a request by the Corporate Director of Social Care following concerns raised by the Council's Home to School Transport Team regarding the vetting, training and performance of agency Passenger Assistants. Towards the latter end of Quarter 3, Business Assurance undertook compliance checks on the agency Passenger Assistants, in cooperation with the Contractor, to ensure sufficient background checks and safeguarding training and reporting procedures were being undertaken in accordance with contractual requirements.
- 3.2.7 Whilst we found that contractor HR files were generally complete and in line with the conditions of the contract, we highlighted that the English assessments undertaken were far too basic to ensure sufficient communication skills. Due to concerns highlighted to IA regarding staff not having DBS and training prior to commencing work, we added a series of assurance audits within the Quarter 4 IA plan to look at these areas in more depth. The three resulting assurance reviews are currently at various stages in the audit process but each is planned for completion by the end of the current financial year.
- 3.2.8 Other consultancy reviews finalised include providing support to the Council's Counter Fraud and Investigation Team on the **National Fraud Initiative** data matching exercise. In addition, in preparation for a Local Authority Arrangements for Supporting School Improvement (LAASSI) inspection, we were asked by the Head of Business Performance, Policy & Standards (Education, Housing & Public Health) to review the Council's **LAASSI Self Evaluation Framework (SEF) 2015**. We have also been leading on two internal disciplinary investigations during this quarter.
- 3.2.9 There remains an increasing trend of management coming to us to request advice and support. We see this as an indicator of success for the Council that we can work with management collaboratively to help the organisation improve.

3.3 Grant Claim Verification Work in Quarter 4

- 3.3.1 During this quarter IA has also assisted the Council in certifying two grant claims. As detailed at **Appendix A**, IA continues to carry out verification work on the **Troubled Families Grant**. Phase 2 was introduced in quarter 2 and quarter 3 certification involved checking 7 families (100% sample) identified as 'turned around' against the expanded criteria for Phase 2.
- 3.3.2 The **Flood Support Scheme Repair and Renew Grant** was established to help homeowners and businesses recover from flooding due to adverse weather between 1st April 2013 and 31st March 2014. This grant provides eligible applicants up to £5k to implement flood resistance and resilience measures so as to minimise the impact of any future floods. During the quarter IA completed testing to confirm compliance with the conditions of the grant.
- 3.3.3 There has been no other grant claim verification work carried out by us in Quarter 4, nor is there any further IA grant claim work planned for the remainder of the 2015/16 audit year.

3.4 Follow-up of Previous Internal Audit Recommendations in Quarter 4

- 3.4.1 IA continues to monitor all **HIGH** and **MEDIUM** risk recommendations raised, through to the point where the recommendation has either been implemented, or a satisfactory alternative risk response has been proposed by management. Follow-up work within this quarter has been undertaken on all outstanding IA recommendations, in part by using the IA software module 'TeamCentral'. We also escalate outstanding recommendations to Corporate Directors where it is necessary to do so.

- 3.4.2 For the year **2014/15** (excluding Schools) there was **19 HIGH** and **70 MEDIUM** risk recommendations raised by IA. **72** of these recommendations have reached their target date, of which **70** have been confirmed by management as implemented, leaving only **2 MEDIUM** risk recommendation currently outstanding (work is actively ongoing by management to address these risks). For the year **2015/16** so far (excluding Schools), there have been **12 HIGH** and **82 MEDIUM** risk recommendations raised by IA with one **MEDIUM** risk recommendation tolerated by management. A total of **32** of these recommendations, **1 HIGH** and **31 MEDIUM**, have reached their target date, each of which being confirmed by management as implemented.
- 3.4.3 Overall this is a very positive achievement by the Council in relation to managing these risks, whilst the results of our follow-up work demonstrate a very positive outcome for the Council regarding the management action taken in response to IA recommendations raised. Business Assurance continues to work collaboratively with management to improve the timely implementation of action to mitigate **HIGH** and **MEDIUM** risks.
- 3.5 Other Internal Audit Work in Quarter 4**
- 3.5.1 In early 2015/16 we introduced a **quarterly approach to our risk based IA planning**. As a result, as well as providing a high-level estimation of where we expect to utilise our resources over the year, **the detailed operational IA plans are produced quarterly in liaison with management**. Over the last month or so we have produced the detailed operational IA plan for Quarter 1 of 2016/17 (refer to **Appendix C**) in consultation with management. The quarterly planning cycle continues to help ensure that our IA resources are directed in a flexible and targeted manner to maximise the benefit to our stakeholders.
- 3.5.2 Our Quality Assurance & Improvement Programme (QAIP) is designed to provide assurance that IA work continues to be fully compliant with the UK PSIAS and also helps enable the ongoing performance monitoring and improvement of IA activity. During this quarter, the QAIP has been reviewed and updated, with improvement initiatives formally assigned to members of the Business Assurance team.
- 3.5.3 Following requests by the Corporate Director of Social Care and the Head of Business Improvement & HR, the IA team are providing support to assist with project work in these respective teams. This is proving valuable to the organisation with the Head of Business Assurance a member of the Council's Business Transformation Board (BTB) in addition to one of the Assistant IA Managers working on secondment with the CYPS senior management team. Further, this insight helps to ensure that our resource is targeted in the high risk/priority areas.
- 3.5.4 IIA Standard 1312-1 states that an IA service must undergo an external quality assessment (EQA) at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. In response to this requirement, most London authorities have signed up to a partnership arrangement whereby each HIA carries out an external review of another London authority. We are currently undertaking an EQA of London Borough of Hackney's IA service. These reviews are expected to take place over 5 days and will be conducted by each Council within existing IA resources. The EQA of Hillingdon IA service is scheduled for the 2016/17 financial year.
- 3.5.5 The results of the Business Assurance Quarter 4 work that is still in progress will be reported in the annual HIA report due to be presented to CMT and the Audit Committee in June 2016.

4. Analysis of Internal Audit Performance in 2015/16 Quarter 4

- 4.1 The IA Key Performance Indicators (KPIs) measure the quality, efficiency and effectiveness of the IA service. They assist IA and its stakeholders in helping measure how successful IA has been in achieving its strategic and operational objectives.

4.2 For the 2015/16 year, Business Assurance has reported quarterly to CMT and the Audit Committee on the 9 IA KPIs listed in the table below. We believe that the 2015/16 IA KPIs are meaningful and provide sufficient challenge to the IA service. They measure the quality, efficiency and effectiveness of the IA service and thus assist us in providing an added value assurance and consulting service to our range of stakeholders. Actual cumulative Business Assurance performance against the IA KPIs in the 1st April 2015 to 4th March 2016 period is highlighted in the table below:

KPI Ref.	Performance Measure	Target Performance	Actual Performance	RAG Status
KPI 1	HIGH risk IA recommendations where positive management action is proposed	98%	100%	GREEN
KPI 2	MEDIUM risk IA recommendations where positive management action is proposed	95%	99%	GREEN
KPI 3	HIGH risk IA recommendations where management action is taken within agreed timescale	90%	100%	GREEN
KPI 4	MEDIUM risk IA recommendations where management action is taken within agreed timescale	75%	85%	GREEN
KPI 5	Percentage of annual (Q1 to Q4) IA Plan delivered to draft report stage by 31 st March	90%	87%	AMBER
KPI 6	Percentage of annual (Q1 to Q4) IA Plan delivered to final report stage by 31 st March	80%	77%	AMBER
KPI 7	Percentage of draft reports issued as a final report within 15 working days	75%	61%	RED
KPI 8	Client Satisfaction Rating (from CFQs)	85%	85%	GREEN
KPI 9	IA work fully compliant with the UK PSIAS and IIA Code of Ethics	100%		

Key for above:

- CFQs = Client Feedback Questionnaires.
- PSIAS = Public Sector Internal Audit Standards.
- IIA = Chartered Institute of Internal Auditors (UK).

Key for future reporting on actual KPI performance:

- **RED** = currently this performance target is not being met (significantly [**>5%**] short of target performance).
- **AMBER** = currently not meeting this performance target (just short [**<5%**] of target performance).
- **GREEN** = currently meeting or exceeding this performance target.

- 4.3 IA KPIs 5 and 6 are not on track to be achieved as at 4th March 2016 due to a shortage of IA resource/capacity throughout the year. This is mainly as a result of a vacancy within the IA service as well as one other member of the IA team being on secondment to the CYPs Group. This is against a backdrop of IA receiving a significant number of requests for additional work during the year. Nevertheless, the backlog of audit reviews has been reduced within Quarter 4 and showing positive improvement. We hope to report further improvements against both of these KPIs within the Annual HIA report scheduled for June 2016.
- 4.4 Performance against KPI 8 is currently being reported as **RED**. We have seen an improvement in this indicator when compared to the previous quarter, although its status is due to seven instances where management responses to the draft reports have not been received within the set timescale. Whilst we facilitate this process, we are heavily reliant on timely management responses to achieve this indicator. On 5 of the 18 assurance reviews finalised to date we experienced significant delays in receiving management responses, each in excess of 25 working days (5 weeks).
- 4.5 Other than these five anomalies we are happy to report that the time taken to finalise final reports from draft stage is, on average, achieving the indicator at 15 working days. However, due to the continued poor performance against KPI 8 we are currently looking at ways to further enhance our existing reporting process. This should help speed up the time and effort spent on obtaining management responses, as part of the operational and strategic changes that continue to be implemented across the IA service.
- 4.6 We are currently exceeding several of our KPI targets including KPI 8 Client Satisfaction Rating. In particular, we continue to receive positive feedback in relation to a number of high risk, topical reviews.
- 4.7 KPI 9 refers to the IA process complying with the **PSIAS** and the **IIA Code of Ethics**. We have a duty to complete reviews within these statutory guidelines, which is encompassed in our IA and management review processes. We will report our progress against this KPI to the Audit Committee as part of our annual **Effectiveness of IA** review in June 2016.

5. Forward Look

- 5.1 There have been a number of staffing changes in the Business Assurance team during this quarter, including;
- Two of the Trainee Internal Auditors (TIAs) successfully attained their PIIA qualification and have both been subsequently been promoted to Internal Auditor;
 - An Assistant Internal Audit Manager (AIAM) left LBH in December 2015 due to relocation and following an internal promotion, a member of the IA team has been promoted into the AIAM vacancy, creating a vacant position at a more junior level;
 - As a result of the above vacancy, and following an external recruitment exercise, we have successfully recruited a new TIA into the team. This appointment also provides other members of the Business Assurance team with an opportunity to take on more responsibility, in line with the recently updated IA Strategy 2015-20; and
 - Due to the high calibre of an internal TIA candidate, we have offered that individual an internal secondment for a 3-month period. This will enable them to gain exposure to our work and to assist with their personal development, as well as increase available resource for delivery of the IA plan.
- 5.2 During the quarter the HIA (now Head of Business Assurance) has been promoted and taken on new areas of responsibility including Risk Management facilitation, Information Governance facilitation (including Chairing Hillingdon Information Assurance Group as the Council's Senior Information Risk Officer) and Business Continuity facilitation. These new responsibilities will help provide a more co-ordinated approach to managing risks at LBH.

- 5.3 Moving into 2016/17 financial year we plan to further enhance the utilisation of our TeamMate software. This includes plans to introduce a quarterly Group dashboard to each respective Senior Management Team meeting. This will align to our quarterly planning process and should provide further clarity on the work of Business Assurance throughout the year, as well as highlight any IA recommendations falling due or overdue.
- 5.4 Our Quality Assurance & Improvement Programme (QAIP) developed in accordance with the IA Charter is in the process of being reviewed and updated. The QAIP is designed to provide assurance that the work of IA continues to be fully compliant with the UK PSIAS and also helps enable the ongoing performance monitoring of IA activity. The progress of the QAIP is due to be highlighted in the HIA Annual IA Report & Opinion Statement, due to be presented to Audit Committee at its meeting in June 2016.
- 5.5 Business Assurance would like to take this opportunity to formally record its thanks for the co-operation and support it has received from the management and staff of the Council during Quarter 4. There are no other matters that the HIA needs to bring to the attention of CMT or the Audit Committee at this time.

Muir Laurie FCCA, CMIIA
Head of Business Assurance (& HIA)

4th March 2016

APPENDIX A**DETAILED INTERNAL AUDIT WORK UNDERTAKEN IN 2015/16**

Key:	
IA = Internal Audit	NP = Notable Practice
H = High Risk	CFQ = Client Feedback Questionnaire
M = Medium Risk	
L = Low Risk	ToR = Terms of Reference

2015/16 IA Assurance Reviews - Quarters 1, 2, 3 and 4:

IA Ref.	IA Review Area	Status as at 4 th March 2016	Assurance Level	Risk Rating				CFQ Received
				H	M	L	NP	
~ QUARTER 1 ~								
15-A6	Review of the Effectiveness of Internal Audit	Final report issued on 9 th June 2015	REASONABLE	0	3	6	0	N/A
15-A7	Review of the Effectiveness of the Audit Committee	Final report issued on 24 th June 2015	REASONABLE	0	2	3	0	Yes
15-A13	Music Service	Final report issued on 24 th June 2015	LIMITED	0	8	5	1	Yes
15-A2	Schools - Pupil Premium Funding <i>8 Schools visited: Cherry Lane Primary School, Field End Junior School, Frithwood Primary School, Highfield Primary School, Minet Infant School, St. Marys Catholic Primary School, Harlyn Primary School and Yeading Junior School.</i>	Final report issued on 26 th June 2015	REASONABLE	5	1	0	3	Yes
~ QUARTER 2 ~								
15-A4	Schools - Use of Supply Teachers <i>6 Schools visited: Abbotsfield School, Botwell House Catholic Primary School, Grange Park Junior School, Hillside Junior School, Rabbsfarm Primary School and Ruislip Gardens Primary School.</i>	Final report issued on 20 th July 2015	REASONABLE	3	0	5	3	Yes
15-CR1	Deprivation of Liberty Safeguards	Final report issued on 28 th July 2015	LIMITED	0	6	2	0	Yes

APPENDIX A (cont'd)**DETAILED INTERNAL AUDIT WORK UNDERTAKEN IN 2015/16 (cont'd)****2015/16 IA Assurance Reviews - Quarters 1, 2, 3 and 4:**

IA Ref.	IA Review Area	Status as at 4 th March 2016	Assurance Level	Risk Rating				CFQ Received?
				H	M	L	NP	
15-A24	DFG and Adaptations	Final report issued on 1 st Sep 2015	LIMITED	0	8	4	1	Yes
15-A5	Absence Management	Final report issued on 1 st Sep 2015	REASONABLE	0	3	4	0	Yes
15-A11	Imprest Accounts	Final report issued on 9 th Sep 2015	REASONABLE	0	1	3	1	Yes
15-A14	Purchasing Cards	Final report issued on 16 th Sep 2015	REASONABLE	0	3	4	0	Yes
~ QUARTER 3 ~								
15-A3a	Personalised Budgets (ASC & CYPS)	Final report issued on 6 th Nov 2015	REASONABLE	0	5	8	2	Yes
15-A12	Corporate Procurement & Commissioning	Final report issued on 13 th Nov 2015	LIMITED	1	5	4	0	Yes
15-A22	Reablement Service	Final report issued on 25 th Nov 2015	REASONABLE	0	3	2	0	Yes
15-A25	Schools - ICT and Asset Management Arrangements <i>7 Schools visited: Bourne Primary School, Colham Manor Primary School, Dr Triplett's CofE Primary School, Glebe Primary School, Harefield Junior School, Harlington School, and West Drayton Primary School.</i>	Final report issued on 25 th Nov 2015	LIMITED	4	5	7	4	Yes
15-A23	Domiciliary Care	Final report issued on 4 th Dec 2015	LIMITED	1	5	0	0	Yes
15-A31	Schools - Asset Management	Audit Cancelled						
15-A34	Performance Management	Audit deferred to 2016/17						
15-A35	Schools Safeguarding, including Safer Recruitment	Audit Cancelled						
~ QUARTER 4 ~								
15-CR2	Child Sexual Exploitation	Final report issued on 10 th Feb 2016	REASONABLE	0	7	3	1	Not yet due

APPENDIX A (cont'd)**DETAILED INTERNAL AUDIT WORK UNDERTAKEN IN 2015/16 (cont'd)****2015/16 IA Assurance Reviews - Quarters 1, 2, 3 and 4:**

IA Ref.	IA Review Area	Status as at 4 th March 2016	Assurance Level	Risk Rating				CFQ Received?
				H	M	L	NP	
15-A16	Records Management & Document Retention Policy	Final report issued on 18 th Feb 2016	LIMITED	1	4	2	1	N/A
15-A36	Section 117 of the Mental Health Act 1983 - Aftercare and accommodation	Final report issued on 23 rd Feb 2016	REASONABLE	0	5	1	0	Not yet due
15-A47	Children's Centres (Follow-up)	Final report issued on 23 rd Feb 2016	Not Applicable	-	-	-	-	N/A
15-A27	Housing - Repairs	Final report issued on 25 th Feb 2016	LIMITED	4	6	1	0	Not yet due
15-CR3	Housing Needs - Allocations & Assessment	Final report issued on 2 nd Mar 2016	LIMITED	3	7	2	0	Not yet due
15-A10	Officers' Scheme of Delegations	Final report issued on 3 rd Mar 2016	LIMITED	1	1	0	0	Not yet due
15-A9	Value Added Tax	Draft report issued on 18 th Feb 2016						
15-A39	Waste Services	Draft report issued on 25 th Feb 2016						
15-A30	Right to Buy (RtB)	Draft report issued on 3 rd Mar 2016						
15-A37	Occupational Therapy Equipment	Draft report issued on 3 rd Mar 2016						
15-A38a	Home to School Transport - Safeguarding Arrangements	Draft report issued on 3 rd Mar 2016						
15-A48	Staff Gifts, Hospitality and Sponsorship (Follow-up)	Draft report issued on 3 rd Mar 2016						
15-A26	Housing - Planned Maintenance	Draft report in progress						
15-A28	Capital Programme (formerly Corporate Construction)	Draft report in progress						
15-A29	Financial Assessments (Children's & Adults)	Draft report in progress						

APPENDIX A (cont'd)**DETAILED INTERNAL AUDIT WORK UNDERTAKEN IN 2015/16 (cont'd)****2015/16 IA Assurance Reviews - Quarters 1, 2, 3 and 4:**

IA Ref.	IA Review Area	Status as at 4 th March 2016	Assurance Level	Risk Rating				CFQ Received?
				H	M	L	NP	
15-A45	High Level Mileage (Follow-Up)	Draft report in progress						
15-A32	Special Educations Needs and Disability (SEND) - Local Offer	Testing in progress						
15-A33	ICT Data Centre Resilience	Scheduled to commence 23 rd Mar						
15-A38b	Home to School Transport - Financial Processes and Payment	Testing in progress						
15-A40	Fleet Management	Testing in progress						
15-A41	Safeguarding Adults	Deferred to 2016/17 - See Appendix B						
15-A43	Per Temps Contract Management	Testing in progress						
15-A44	Child Contract Centre	Audit Cancelled - See Appendix B						
15-A46	Planning applications - Community Infrastructure Level (Follow-Up)	Testing in progress						
15-A49	Staff Declarations of Interest (Follow-up)	Testing in progress						
Total Number of IA Recommendations Raised in 2015/16				23	88	66	17	
Total % of IA Recommendations Raised in 2015/16				13%	50%	37%	-	

APPENDIX A (cont'd)**DETAILED INTERNAL AUDIT WORK UNDERTAKEN IN 2015/16 (cont'd)****2015/16 IA Consultancy Reviews - Quarters 1, 2, 3 and 4:**

IA Ref.	IA Review Area	Status as at 4 th March 2016
~ QUARTER 1 ~		
15-C4a	Data Protection Policy Review	Final consultancy memo issued 28 th April 2015
15-C4b	Information Governance Policy Review	Final consultancy memo issued 11 th May 2015
15-C8	Procurement Tender Evaluation Records	Final consultancy memo issued 29 th May 2015
15-C3	Education Funding Agency (EFA) Mock Audit - Hillingdon Adult & Community Learning	Final consultancy memo issued 5 th June 2015
15-C10	Mortuary	Final consultancy memo issued 25 th June 2015
~ QUARTER 2 ~		
15-C5	First Aid Quality Assurance Review - Quarter 1	Final consultancy memo issued 28 th July 2015
15-C6	Stores Management	Final consultancy memo issued 30 th July 2015
15-C11	Corporate Construction	Verbal advice provided (IAA Review due in Q3)
15-C12	Housing - Planned Maintenance	Verbal advice provided (IAA Review due in Q3)
15-C13	Housing Repairs	Verbal advice provided (IAA Review due in Q3)
15-C14	Textiles Recycling Processes	Final consultancy memo issued 16 th Sep 2015
~ QUARTER 3 ~		
15-C9	Whistleblowing Investigation	Final consultancy memo issued 5 th Oct 2015
15-C7	24+ Advanced Learning Loans Mock Audit - Hillingdon Adult & Community Learning	Final consultancy memo issued 13 th Oct 2015
15-C19	Stores Stock Check	Final consultancy memo issued 15 th Oct 2015
15-Inv A	Investigation A	Concluded 22 nd Oct 2015
15-C15	Troubled Families Project Group (attendance/participation)	Consultancy support concluded
15-C17	Libraries Imprest Accounts	Final consultancy memo issued 26 th Oct 2015
15-C21	Security at Harlington Road Depot	Final consultancy memo issued 24 th Nov 2015
15-C2a	Review of Children & Young People's Services - Prepaid Cards	Final consultancy memo issued 26 th Nov 2015
~ QUARTER 4 ~		
15-C22	Passenger Assistance	Final consultancy memo issued 7 th Dec 2015

APPENDIX A (cont'd)**DETAILED INTERNAL AUDIT WORK UNDERTAKEN IN 2015/16 (cont'd)****2015/16 IA Consultancy Reviews - Quarters 1, 2, 3 and 4:**

IA Ref.	IA Review Area	Status as at 4 th March 2016
15-C2b	Review of Children & Young People's Services - Looked After Children (LAC) Savings	Final consultancy memo issued 17th Dec 2015
15-C16	National Fraud Initiative - Single Person Discount	Consultancy support provided
15-C18	Local Authority's Arrangements for Supporting School Improvement (LAASSI)	Final consultancy memo issued 13 th Jan 2016
15-Inv B	Investigation B	Work in progress
15-C2	Review of Children & Young People's Services financial control operations (this review will incorporate the planned review of Looked After Children - Asylum & Indigenous)	Work in progress
15-C20	Policy Review: <ul style="list-style-type: none"> - Data Protection Policy Review (15-C4a) - Information Governance Policy Review (15-C4b) - Anti Fraud & Anti Corruption Policies 	<ul style="list-style-type: none"> - Final consultancy memo issued 28th April 15 - Final consultancy memo issued 11th May 15 - Work in progress
15-C23	Domiciliary Care Process Mapping	Work in progress
15-C24	Autism Guidance	Work in progress
15-A42	Hospital discharge	Work in progress
15-Inv C	Investigation C	Work in progress
15-EQA	Review of the Effectiveness of IA at the LB of Hackney	Work in Progress

2015/16 IA Grant Claim Verification Reviews - Quarters 1, 2, 3 and 4:

IA Ref.	IA Review Area	Status as at 4 th March 2016
15-GC1	Troubled Families Grant - Quarter 1	Memo issued 29 th May 2015
15-GC3	Housing Benefits Subsidy Grant	IA testing completed on 3 rd September 2015
15-GC4	Troubled Families Grant - Quarter 2	IA testing completed on 18 th September 2015
15-GC2	Bus Subsidy Grant	IA testing completed on 22 nd September 2015
15-GC5	Troubled Families Grant - Quarter 3	IA testing completed on 14 th December 2015
15-GC6	Defra Flood Scheme	IA testing completed on 14 th January 2016

APPENDIX B**REVISIONS TO THE 2015/16 INTERNAL AUDIT PLAN ~ QUARTER 4****Revisions to the 2015/16 Operational IA Plan for Quarter 4:**

IA Ref.	Planned IA Review Area	Review Type	Review Sponsor	Scope / Rationale
~ Additions ~				
15-InvC	Investigation C	Investigation	Pauline Moore, Head of Business Improvement and HR	We were asked by the Head of Business Improvement and HR to undertake an internal disciplinary investigation.
15-A48	Staff Gifts, Hospitality and Sponsorship	Follow-up	Fran Beasley, Chief Executive and Corporate Director of Administration	The 2013/14 review of Staff Gifts, Hospitality and Sponsorship received a reasonable assurance opinion, with 3 Medium and 1 Low risk recommendations raised. This follow up review was requested by the Sponsor and has a refined scope which focuses on the implementation of the following 3 Medium risk recommendations raised.
15-A49	Staff Declarations of Interest	Follow-up	Fran Beasley, Chief Executive and Corporate Director of Administration	This follow-up review was requested following some control weaknesses identified within the 2015/16 IAA reviews of Corporate Procurement and Scheme of Delegations, highlighting some concerns in this area. This review will report progress made in relation to improvement within the control environment, following weaknesses identified within the 2013/14 Staff Declarations of Interests IA Consultancy Memo issued on 28 th January 2014, which made 12 improvement suggestions.
~ Amendments ~				
15-A42	Hospital Discharge Process	Assurance	Tony Zaman, Corporate Director of Social Care	Further to undertaking the initial planning and background research for this audit, it was established that management required a consultancy service on the data, its use, as well as undertaking data and trend analysis to monitor contractor performance. As such this work now lends itself more to a consultancy nature rather than assurance.

APPENDIX B**REVISIONS TO THE 2015/16 INTERNAL AUDIT PLAN ~ QUARTER 4****IA reviews ADDED to the 2015/16 Operational IA Plan for Quarter 4:**

IA Ref.	Planned IA Review Area	Review Type	Review Sponsor	Scope / Rationale
~ Deferrals ~				
15-A41	Safeguarding Adults	Assurance	Tony Zaman, Corporate Director of Social Care	Further to undertaking the initial planning and background research for this audit, it was established that management are currently reviewing and implementing revised safeguarding adult processes. As such it would be worthwhile to defer the audit review until completion of this review and controls are fully embedded.
~ Cancellations ~				
15-A44	Child Contact Centre	Assurance	Tony Zaman, Corporate Director of Social Care	This review initially requested to undertake a value for money /cost benefit analysis of the Contact Centre (Abacus) with management using audit findings to decide on the ongoing viability of the Centre. Due to changes in the management structure it was agreed that it would be more appropriate that this review be undertaken by the new Assistant Director for CYPS.

APPENDIX C**DETAILED OPERATIONAL INTERNAL AUDIT PLAN 2016/17 ~ QUARTER 1****IA work scheduled to commence in the 1st April to 30th June 2016 period:**

IA Ref.	Planned Audit Area	Risk Assessment	Audit Type	Review Sponsor	Rationale
16-A1	Lease Agreements	HIGH	Assurance	Jean Palmer, Deputy Chief Executive & Corporate Director of Residents Services	A lease is a contractual arrangement calling for the user to pay the owner for use of an asset. Property, buildings and vehicles are common assets that are leased. Industrial or business equipment is also leased. There are technical changes planned for the 2017/18 financial year relating to operational leases moving to a balance sheet item. However, as part of our planning discussions it was established that there is no central oversight of the lease process with instances of leases expiring but continuation of use of the asset.
16-A2	Management and Control of Void Dwellings	HIGH	Assurance	Jean Palmer, Deputy Chief Executive & Corporate Director of Residents Services	There are a number of teams and services involved throughout the management and control of void properties. This assurance review will focus on the end to end process to ensure that it is working efficiently and that appropriate policies, procedures and action is taken to minimise the time that Council properties are empty and classified as void.
16-A3	Housing Benefits	HIGH	Assurance	Paul Whaymand, Corporate Director of Finance	Further to a change in the delivery of the Revenues and Benefits Service, following the decision to award a substantial 5 year contract to a new provider, this assurance review will seek to provide assurance that there has been minimal impact upon service users as a result of the change.
16-A4	Physical Access Controls, including Security Arrangements	HIGH	Assurance	Jean Palmer, Deputy Chief Executive & Corporate Director of Residents Services	As a result of our IA planning meetings and in light of our Data Protection audit findings, it was highlighted that an assurance review of access to Council buildings, including security arrangements and access card management would be useful to ensure that the risk of unauthorised access to Council assets is being appropriately managed.

APPENDIX C (cont'd)**DETAILED OPERATIONAL INTERNAL AUDIT PLAN 2016/17 ~ QUARTER 1****IA work scheduled to commence in the 1st April to 30th June 2016 period:**

IA Ref.	Planned Audit Area	Risk Assessment	Audit Type	Review Sponsor	Rationale
16-A5	New Years Green Lane (NYGL)	HIGH	Assurance	Jean Palmer, Deputy Chief Executive & Corporate Director of Residents Services	The Council has two local civic amenity sites which are used for the disposal of household rubbish and recycling. The Harefield civic amenity site at New Years Green Lane accepts vans and cars and also permits the disposal of trade waste materials. Further to our IA planning discussions with the Deputy Director, Residents Services it was established that assurance was required over the New Year Green Lane Waste Site including aspects of Health and Safety safeguards, income, as well as the data accuracy of compiling and reporting of waste performance data from source.
16-A6	Contract Management	HIGH	Assurance	Paul Whaymand, Corporate Director of Finance	Managing a service contract effectively is key to ensuring that contract objectives are met and value for money is achieved. The contracts register consists of over 1,000 contracts and due to the size of the Council there are a large number of key strategic service contracts in place. This review will seek to provide assurance over the management of one of the Council's key contracts to ensure that the expected value for money is obtained and the contract is being managed in a consistent, efficient and effective manner.
16-A7	Corporate Debtors	MEDIUM	Assurance	Paul Whaymand, Corporate Director of Finance	This assurance review will seek to provide assurance that there is a sound system of internal control operating over Corporate Debtors following the recent upgrade to the Oracle financial system. This review was last undertaken as part of the 2013/14 IA Plan.

APPENDIX C (cont'd)**DETAILED OPERATIONAL INTERNAL AUDIT PLAN 2016/17 ~ QUARTER 1****IA work scheduled to commence in the 1st April to 30th June 2016 period:**

IA Ref.	Planned Audit Area	Risk Assessment	Audit Type	Review Sponsor	Rationale
16-A8	TeleCareLine	MEDIUM	Assurance	Jean Palmer, Deputy Chief Executive & Corporate Director of Residents Services	TeleCareLine is a monitoring and alert system that can help support people to live independently in their own homes, by providing users, their carers, family and friends reassurances that help is available in an emergency 24 hours a day. This service is available to services users on a sliding scale of costs, based on certain circumstances. Due to the nature of the TeleCareLine service it carries an inherent risk which cannot be fully mitigated. This assurance review will seek to confirm that sufficient and appropriate controls are in place and operating effectively to minimise this risk to an acceptable level.
16-A9	Health Visiting	MEDIUM	Assurance	Tony Zaman, Corporate Director of Social Care	The responsibility for commissioning health visiting transferred to the Council in October 2015 having being previously managed by NHS England. This assurance review will seek to confirm that the transition has occurred effectively, the contract is being delivered to an acceptable standard and that there are appropriate control systems in place.
16-A10	Fees and Charges	MEDIUM	Assurance	Paul Whaymand, Corporate Director of Finance	The Council has a clear and thorough fees and charges list which represents a useful tool for staff. As part of our planning process, it was established that a greater level of assurance is required to confirm that service specific fees and charges, in particular crematoria, room hire (weddings and theatre hire) and garages, are being charged appropriately and that income is being maximised from these revenue streams.

APPENDIX C (cont'd)**DETAILED OPERATIONAL INTERNAL AUDIT PLAN 2016/17 ~ QUARTER 1****IA work scheduled to commence in the 1st April to 30th June 2016 period:**

IA Ref.	Planned Audit Area	Risk Assessment	Audit Type	Review Sponsor	Rationale
16-A11	Risk Management	MEDIUM	Assurance	Paul Whaymand, Corporate Director of Finance	Risk management involves understanding, analysing and addressing risk to make sure organisations achieve their objectives. Due to the recent change in where the Council's risk management function sits, the new responsible Head of Service has welcomed an independent assurance review to assist in ensuring that risk management is proportionate to the complexity of the Council, and that it becomes embedded throughout the organisation.
16-A12	Review of the Effectiveness of Internal Audit	MEDIUM	Assurance	Paul Whaymand, Corporate Director of Finance	Following the 2015/16 IA assurance review in this area, we are due to undertake a follow-up review with a refined scope that focuses on the implementation of the high and medium risk recommendations.
16-A13	Review of the Effectiveness of the Audit Committee	MEDIUM	Assurance	Fran Beasley, Chief Executive and Corporate Director of Administration	Following the 2015/16 IA assurance review in this area, we are due to undertake a follow-up review with a refined scope that focuses on the implementation of the high and medium risk recommendations.
16-C1	Data Analytics	MEDIUM	Consultancy	Paul Whaymand, Corporate Director of Finance	We plan to utilise our dedicated data analytical tool (IDEA) to run individual quarterly reports on transactional data. This will provide assurance on data sets with any anomalies identified referred to management for investigation and audit to identify any internal control failures. Such examples may include contractor spend without a valid contract in place, journals processed outside of normal working hours, or duplicate invoices.
16-C2	Children and Young Peoples Service (CYPS) Financial Controls	MEDIUM	Consultancy	Tony Zaman, Corporate Director of Social Care	This review forms part of our ongoing CYPS financial controls consultancy review, focusing on 16 plus expenditure, including governance and how expenditure is being monitored.

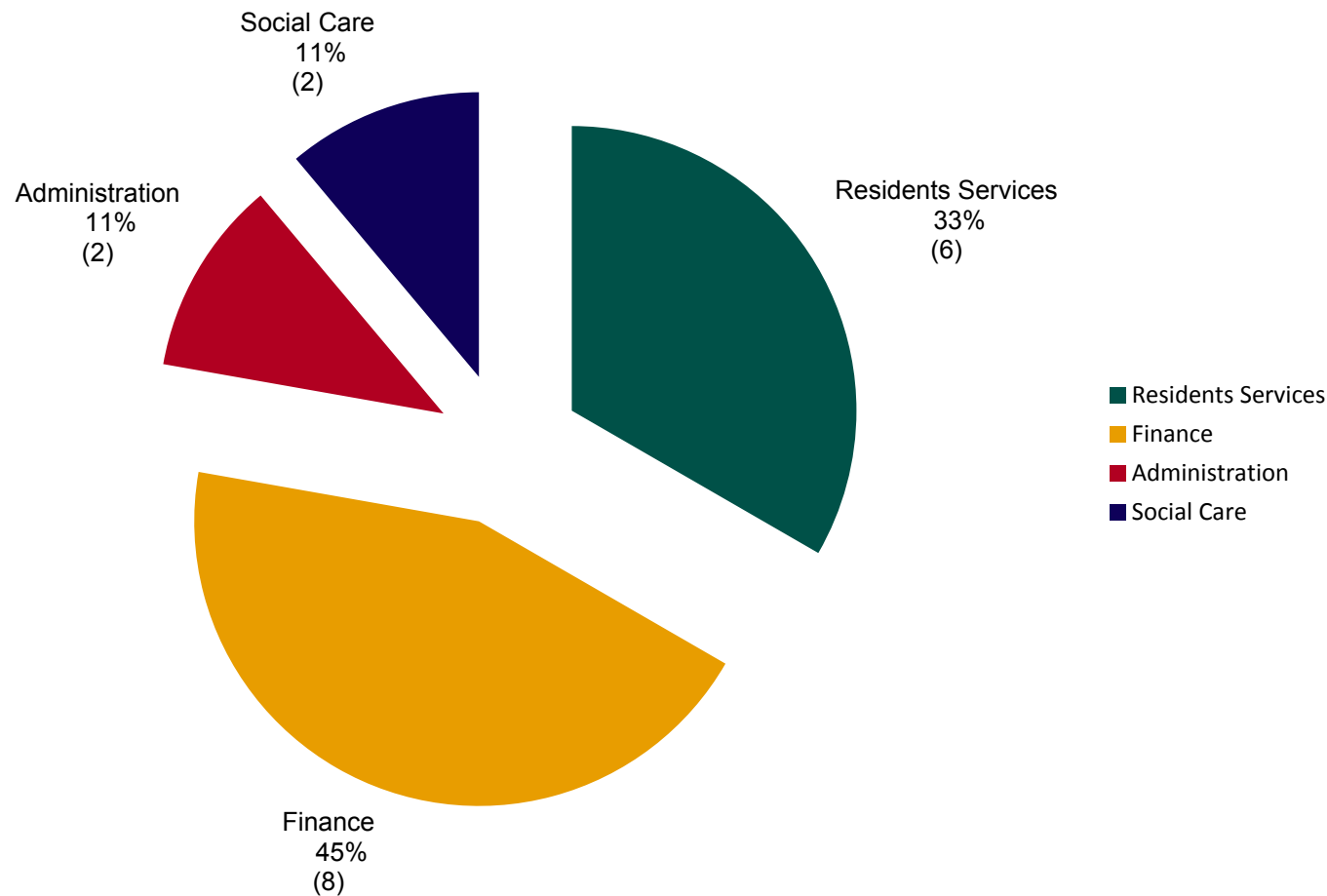
APPENDIX C (cont'd)**DETAILED OPERATIONAL INTERNAL AUDIT PLAN 2016/17 ~ QUARTER 1****IA work scheduled to commence in the 1st April to 30th June 2016 period:**

IA Ref.	Planned Audit Area	Risk Assessment	Audit Type	Review Sponsor	Rationale
16-C3	Benefits - BACs processing	MEDIUM	Consultancy	Paul Whaymand, Corporate Director of Finance	A Creditors module has been setup within the Northgate system, replacing the current requirement for the Benefits payment interface, allowing payment files to be created and paid out via AEP BACs software. Due to the changes in the system of control framework, we will review the process to ensure that risk is being appropriately managed.
16-C4	Stores - Year End Stock Take	MEDIUM	Consultancy	Jean Palmer, Deputy Chief Executive & Corporate Director of Residents Services	Further to the consultancy review of stores at Harlington Road Depot in 2015/16, which highlighted a number of areas where improvements could be made, we assisted at HRD to undertake a full stock check of the SLS. To fully close off this piece of work, we will observe and monitor the annual stock check in order to independently verify it.
16-C5	Webcast of public meetings	MEDIUM	Consultancy	Fran Beasley, Chief Executive and Corporate Director of Administration	Section 40 of the Local Audit and Accountability Act 2014 gives the Secretary of State power, by regulations (Openness of Local Government Bodies Regulations 2014), allows persons to film, photograph or make sound recordings of proceedings of public meeting. To mitigate the risk of third party recordings being doctored or edited, the Council will be webcasting their first meeting on the 25 th February 2016 and this consultancy review will seek to confirm that appropriate arrangements have been made.

APPENDIX C (cont'd)

DETAILED OPERATIONAL INTERNAL AUDIT PLAN 2016/17 ~ QUARTER 1

IA work scheduled to commence in the 1st April to 30th June 2016 period – Analysis by Corporate Director:



- The relevant Corporate Directors and Deputy Director/ Head of Service will be consulted regarding the exact timing of each individual IA review; and
- Where an IA review is deferred or cancelled within the quarter, the relevant Audit Sponsor will be required to provide an alternative audit in their Group.

APPENDIX D**INTERNAL AUDIT ASSURANCE LEVELS AND DEFINITIONS**

ASSURANCE LEVEL	IA DEFINITION
SUBSTANTIAL	There is a good level of assurance over the management of the key risks to the Council objectives. The control environment is robust with no major weaknesses in design or operation. There is positive assurance that objectives will be achieved.
REASONABLE	There is a reasonable level of assurance over the management of the key risks to the Council objectives. The control environment is in need of some improvement in either design or operation. There is a misalignment of the level of residual risk to the objectives and the designated risk appetite. There remains some risk that objectives will not be achieved.
LIMITED	There is a limited level of assurance over the management of the key risks to the Council objectives. The control environment has significant weaknesses in either design and/or operation. The level of residual risk to the objectives is not aligned to the relevant risk appetite. There is a significant risk that objectives will not be achieved.
NO	There is no assurance to be derived from the management of key risks to the Council objectives. There is an absence of several key elements of the control environment in design and/or operation. There are extensive improvements to be made. There is a substantial variance between the risk appetite and the residual risk to objectives. There is a high risk that objectives will not be achieved.

1. **Control Environment:** The control environment comprises the systems of governance, risk management and internal control. The key elements of the control environment include:
 - establishing and monitoring the achievement of the authority's objectives;
 - the facilitation of policy and decision-making;
 - ensuring compliance with established policies, procedures, laws and regulations – including how risk management is embedded in the activity of the authority, how leadership is given to the risk management process, and how staff are trained or equipped to manage risk in a way appropriate to their authority and duties;
 - ensuring the economical, effective and efficient use of resources, and for securing continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness;
 - the financial management of the authority and the reporting of financial management; and
 - the performance management of the authority and the reporting of performance management.
2. **Risk Appetite:** The amount of risk that the Council is prepared to accept, tolerate, or be exposed to at any point in time.
3. **Residual Risk:** The risk remaining after management takes action to reduce the impact and likelihood of an adverse event, including control activities in responding to a risk.

APPENDIX D (cont'd)**RISK RESPONSE DEFINITIONS**

Risk Response	Definition
TREAT	The probability and / or impact of the risk are reduced to an acceptable level through the proposal of positive management action.
TOLERATE	The risk is accepted by management and no further action is proposed.
TRANSFER	Moving the impact and responsibility (but not the accountability) of the risk to a third party.
TERMINATE	The activity / project from which the risk originates from are no longer undertaken.

INTERNAL AUDIT RECOMMENDATION RISK RATINGS AND DEFINITIONS

RISK	IA DEFINITION
HIGH ●	The recommendation relates to a significant threat or opportunity that impacts the Council's corporate objectives. The action required is to mitigate a substantial risk to the Council. In particular it has an impact on the Council's reputation, statutory compliance, finances or key corporate objectives. The risk requires senior management attention.
MEDIUM ●	The recommendation relates to a potentially significant threat or opportunity that impacts on either corporate or operational objectives. The action required is to mitigate a moderate level of risk to the Council. In particular an adverse impact on the Department's reputation, adherence to Council policy, the departmental budget or service plan objectives. The risk requires management attention.
LOW ●	The recommendation relates to a minor threat or opportunity that impacts on operational objectives. The action required is to mitigate a minor risk to the Council as a whole. This may be compliance with best practice or minimal impacts on the Service's reputation, adherence to local procedures, local budget or Section objectives. The risk may be tolerable in the medium term.
NOTABLE PRACTICE ●	The activity reflects current best management practice or is an innovative response to the management of risk within the Council. The practice should be shared with others.