

BUSINESS ASSURANCE

Internal Audit Progress Report to Audit Committee:

2020/21 Quarter 4

(including the 2021/22 Quarter 1 Internal Audit Plan)

1st April 2021



HILLINGDON
LONDON

www.hillingdon.gov.uk

Contents

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1. Introduction

1.1 The Role of Internal Audit (IA)

1.1.1 IA provides an independent assurance and consultancy service that underpins good governance, essential in helping the Council achieve its corporate objectives and realise its vision for the borough of Hillingdon. It is also a requirement of the Accounts and Audit (Amendment) Regulations 2021 that the Authority undertakes an effective IA to evaluate the effectiveness of its risk management, internal control and corporate governance processes, taking into account the UK Public Sector IA Standards or guidance.

1.1.2 The UK Public Sector IA Standards (PSIAS) define the nature of IA and set 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 to Audit Committee

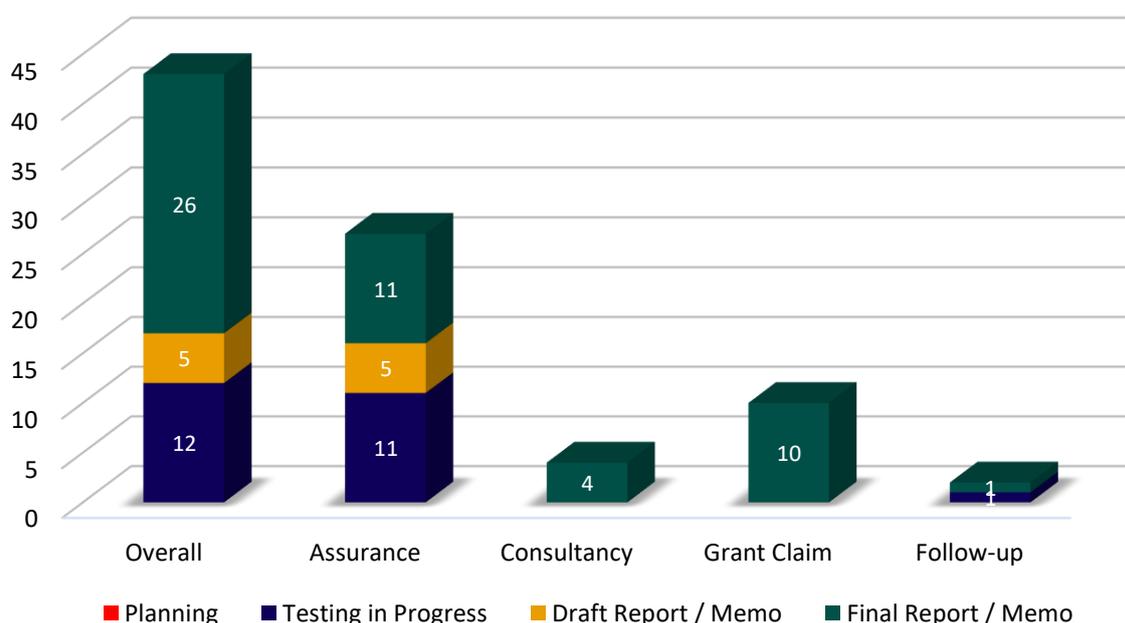
1.2.1 This progress report presents the Council's Corporate Management Team (CMT) and Audit Committee with summary information on all IA work for Quarter 4 (1st January to 31st March 2021). In addition, it provides an opportunity for the Council's Head of Internal Audit & Risk Assurance (HIA), to highlight any significant issues which have arisen from IA work in Quarter 4. It also highlights to CMT, the Audit Committee and other IA stakeholders the revisions to the Quarter 4 (Q4) IA plan since its approval (refer to **Appendix B**).

1.2.2 A key feature of this report is the inclusion of the Q1 2021/22 IA plan (refer to **Appendix C**). This has been produced over the last few weeks following our assessment of the key risks in consultation with senior managers. It sets out the planned programme of IA coverage due to commence in the Q1 period (1st April to 30th June 2021).

2. Executive Summary

2.1 Since the last IA Progress Report to CMT and the Audit Committee dated 4th January 2021, **8 assurance reviews** have concluded, **1 consultancy review** has been completed and **5 grant claims** have been certified. The teams progress against this year's programme of IA work for 2020/21, is depicted in Chart 1 below:

Chart 1 ~ 2020/21 IA Work Undertaken to Date

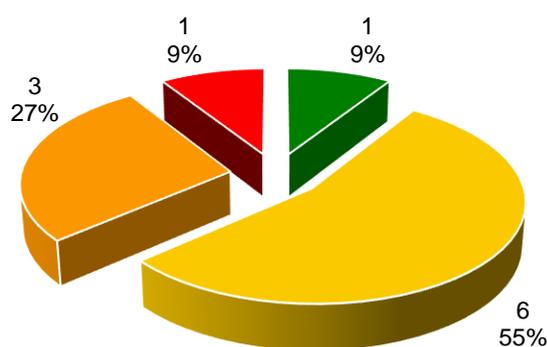


- 2.2 Following an announcement from central government that another lockdown was being imposed, in late December 2020 the Council instructed all non-critical staff (including the IA team) to work from home for the foreseeable future. This was a preventative measure designed to keep staff and residents safe but was a significant operational change for new and existing IA staff. With new IT equipment, flexible working arrangements and with the cooperation of colleagues across the Council, we are pleased to report that work is now underway on all Q4 work (refer to **Appendix A**). Further, the IA team have been working hard to maintain business as usual whilst adapting to new ways of working following the major operational disruption caused by the pandemic.
- 2.3 Key assurance reviews finalised in this period include:
- **Estates - Lease Management;**
 - **Cemeteries - Bereavement Service and Ground Maintenance;** and
 - **Education, Health & Care Plans and Local Offer.**
- All three of these reviews received **LIMITED** assurance opinions respectively over the management of key risks and **positive action has been proposed by management** to address all the **HIGH** and **MEDIUM** risk recommendations raised.
- 2.4 These results are in line with our expectations and the risk-based approach which we deploy. When deciding to undertake risk-based internal auditing (RBIA), it is important to understand the level of risk maturity within the organisation, and tailor the IA strategy to mirror and support the stages of the organisation. Specifically, IA resource has been targeted in the areas of the highest risk as part of an efficient IA assurance programme.
- 2.5 The way in which follow-up work is carried out by the IA team was updated in Q2 and approved by the Audit Committee at its meeting on 24th November 2020. Since November 2020, the IA team has spent an increased amount of time establishing the status of outstanding **HIGH** and **MEDIUM** risk recommendations.
- 2.6 Due to the amount of work that this exercise entails because of the backlog created by the pandemic, it has been agreed that IA will employ a dedicated officer (on a fixed-term basis, starting in April 2021). Their priority will be to support management to reduce the volume of outstanding IA recommendations, thereby reducing the Council's risk exposure. Further details of the work undertaken in this area from 1st April 2020 to 31st March 2021 can be found in section 3.4 and **Appendix D** of this report.
- 2.7 In terms of the Q4 IA operational plan, there were four amendments and two deferrals to the plan (refer to **Appendix B**). Further details of all IA work carried out in this period are summarised at section 3 of this report below.

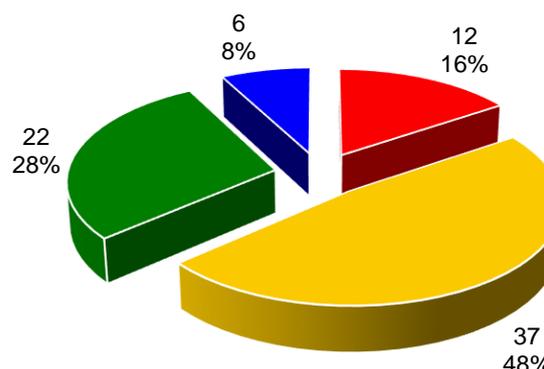
3. Analysis of Internal Audit Activity

3.1 Assurance Work in Quarter 4

- 3.1.1 During this quarter, **8** assurance reviews have been completed to final report stage with an additional **1** assurance review at draft report stage. A further **5** assurance reviews are approaching draft report stage and the remaining **11** 2020/21 assurance reviews are all at the testing stage.
- 3.1.2 All IA assurance reviews carried out in the financial year to date are individually listed at **Appendix A**, detailing the assurance levels achieved as well as providing an analysis of recommendations made (in accordance with the assurance level definitions and recommendation risk categories outlined at **Appendix E**). Assurance opinions provided and the associated IA recommendations raised are further summarised in **Chart 2** and **Chart 3** overleaf:

Chart 2 ~ IA Assurance Opinions

■ Substantial ■ Reasonable ■ Limited ■ No

Chart 3 ~ IA Recommendation Ratings

■ High ■ Medium ■ Low ■ Notable Practice

- 3.1.3 In Q4 the **Estates - Lease Management** review was awarded a **LIMITED** assurance opinion where **1 HIGH** and **2 MEDIUM** risk recommendations were raised (refer to **Appendix A**). The IA team found that the current system for recording leases required streamlining and more efficient data quality checks. The Service is looking at storing this information on an electronic database which will better manage these risks. They are also preparing an Asset Management Strategy which will allow a more consistent approach to the management of different types of leased properties.
- 3.1.4 Also this quarter, the **Cemeteries - Bereavement Service and Ground Maintenance** review was awarded a **LIMITED** assurance opinion where **3 HIGH** and **7 MEDIUM** risk recommendations were raised (refer to **Appendix A**). Due to the Covid-19 pandemic this service has experienced an increase in their work and an IA review was requested by senior management to identify improvements to their back-office functions. The IA team raised recommendations to support the service's upgrade to a new IT system, improve record keeping and compliance with government legislation.
- 3.1.5 The **Education, Health & Care Plans and Local Offer** review was awarded a **LIMITED** assurance opinion this quarter, where **4 HIGH** and **5 MEDIUM** risk recommendations were raised (refer to **Appendix A**). This was a strategic review which looked at the Team's objective setting and achievements, governance, and service delivery. The IA team did not identify any concerns over the care provided to service users from the sample testing. The recommendations raised were focused on improving record keeping of decisions, the recruitment and retention of staff, as well as caseload management.
- 3.1.6 It should be noted that for all three of the above IA reviews where a **LIMITED** assurance opinion was awarded, positive action has been proposed by management to address all the **HIGH** and **MEDIUM** risk recommendations raised.

3.2 Consultancy Work in Quarter 4

- 3.2.1 During Q4 the IA team performed its annual review of the **Mayor of Hillingdon's Charitable Trust Accounts 2020/21** (refer to **Appendix A**). The Mayor's Charity was registered as a charitable trust in November 2015 and is therefore required to comply and operate within the Charity Commission's guidelines. The Council is currently preparing the accounts for the Mayor's Charity and as part of that process IA was asked to carry out an independent review of the accounts before they are presented to the Trustees for final sign-off. These accounts do not form part of the Council's finances so there was no conflict in IA undertaking this review.

3.3 Grant Claim Verification Work in Quarter 4

3.3.1 During this quarter, IA has also assisted the Council in certifying **5** grant claims. As detailed at **Appendix A**, IA continues to carry out verification work on the Troubled Families (TFs) Grant as well as completing work on the Emergency Active Travel Fund Capital Grant 2020/21, the Local Authority Covid-19 Test and Trace Service Support Grant 2020/21 and the Covid-19 Local Authority Enforcement and Compliance Grant.

3.3.2 **Appendix A** also details the planned quarterly verifications work on the TFs Grant progressed this quarter. IA tested a sample of TFs that have been identified as being 'turned around' by the Council's TFs Team. At the conclusion of our work we issued three IA memos, covering the January to March period. The total number of families confirmed as 'turned around' by the Council in Quarter 4 was **62**.

3.4 Follow-Up of Previous Internal Audit Recommendations

3.4.1 Following the Audit Committee's request in November 2020 for greater assurance in this area of IA activity, it was agreed that IA will actively follow-up on all **HIGH** risk recommendations **within 2 weeks** after their implementation date and **MEDIUM** risks **within 4 weeks** after their implementation date. Further to this, IA has removed the functionality for risk owners to revise implementation dates and instead any requests for implementation date extensions will go to the HIA for consideration. The HIA will then, in consultation with the relevant CMT Director, agree the most appropriate course of action.

3.4.2 **Table 1** below shows **the number of IA recommendations that have not been actioned within the agreed timescales** (where an extension has not been agreed) and lists the numbers of **HIGH** and **MEDIUM** risk IA recommendations that have passed their implementation date and details their current status.

Table 1 ~ 2020/21 Follow-Up Work Undertaken to Date

	HIGH risk IA recommendations	MEDIUM risk IA recommendations
1. No. of recommendations that have passed their implementation date	13	47
2. No. of implemented recommendations	3	24
3. *No. of recommendations with new implementation date agreed by HIA and CMT	11	9
4. **No. of recommendations whose status IA are currently verifying	1	7
Total number of recommendations	28	87

* Refer to **Appendix D**

** These recommendations have passed their implementation date and IA have been liaising with the Action Owner and relevant Corporate Director to verify/ confirm their status

3.4.3 **Table 1** shows **13 HIGH** and **47 MEDIUM** risk recommendations have passed their implementation date (as at 31st March 2021). Out of those, **11 HIGH** and **9 MEDIUM** risk recommendations have a revised implementation date which has been agreed by the HIA and the respective CMT Corporate Director (refer to **Appendix D** for further details on the status of each recommendation).

3.4.4 It should be noted that **12** of the **13 HIGH** risk recommendations and **40** of **47 MEDIUM** risk recommendations were due to be implemented between 31st January 2020 and 31st January 2021. This highlights the negative impact the Covid-19 pandemic has had on the implementation of IA recommendations and the management of the related risks. During this period, it was agreed that IA would temporarily suspend TeamCentral so that reminder emails on outstanding IA recommendations were not sent to Action Owners. This was whilst they concentrated their efforts on delivering critical services to residents during the pandemic.

3.4.5 Further, there are **1 HIGH** and **7 MEDIUM** risk recommendations which IA is currently verifying the status of in liaison with the relevant Action Owner/Corporate Director. Updates on the progress of all outstanding IA recommendations will be reported quarterly.

3.5 Other Internal Audit Work in Quarter 4

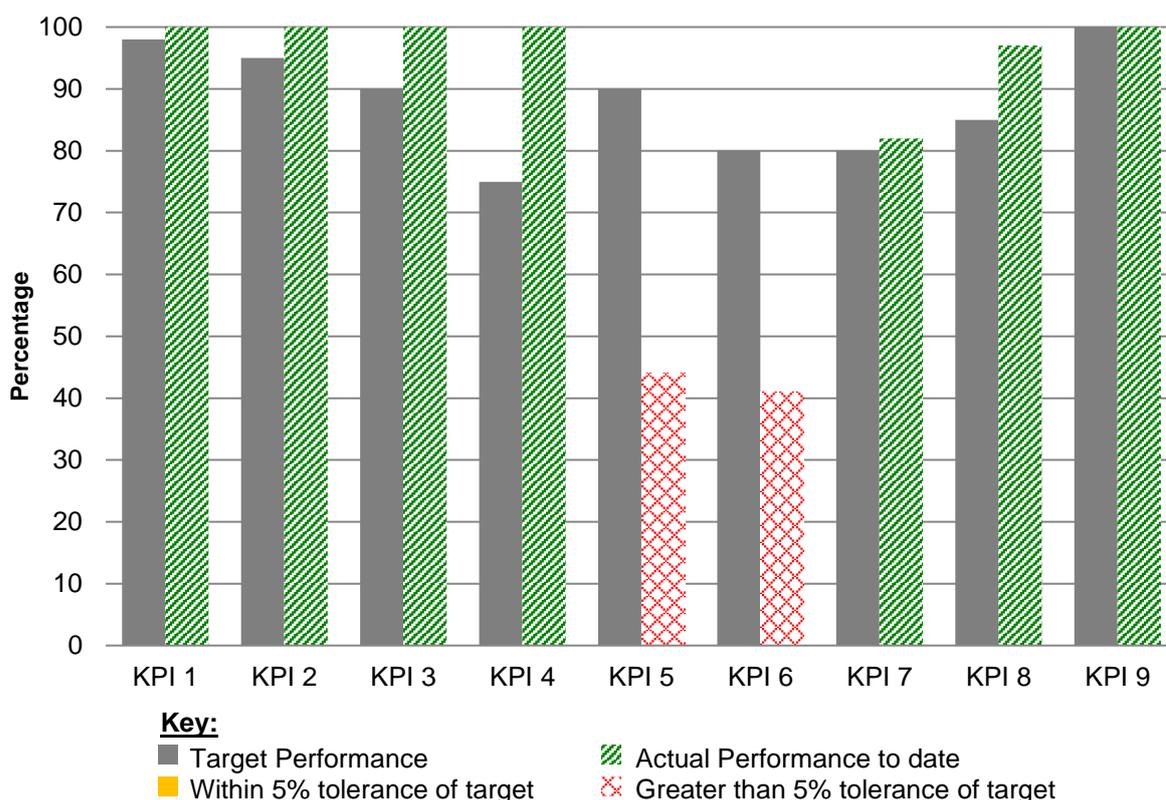
3.5.1 We continue to undertake a quarterly approach to IA planning to ensure emerging risks and new areas of concern are captured, particularly following the global pandemic and the risk this still places on the Authority. During Q4 we continued to undertake risk-based planning meetings alongside risk register reviews due to the synergies between these two functions. The detailed operational IA plan for Q1 of 2021/22 (refer to **Appendix C**) has been produced in consultation with management. The quarterly planning cycle helps ensure that IA resources are directed in a flexible, risk-based and targeted manner.

4. Analysis of Internal Audit Performance

4.1 IA Key Performance Indicators

4.1.1 The KPIs measure the quality, efficiency and effectiveness of the IA service and assist IA and the Council in helping measure how successful IA has been in achieving its strategic and operational objectives. We believe that these KPIs (as detailed at **Appendix E**) are meaningful and provide challenge to the service. The rationale for KPI 7 has been revised slightly to provide more clarity over the area that is being measured and reported on. Cumulative performance for 2020/21 to date period is summarised below:

Chart 4 ~ 2020/21 IA Key Performance Indicators



4.1.2 The following KPIs are below our performance target. They are:

- **KPI 5** shows that 12 assurance reviews (out of 27) have reached draft report stage as at 31st March 2021 which accounts for **44%** of work undertaken in Q1 to Q4 compared to the **90% target**. This is a **slight improvement from Q3**, which reported **41%** actual performance as at 31st December 2020; and
- **KPI 6** shows that 11 assurance reviews (out of 27) have reached final report stage at 31st March 2021 which accounts for **41%** of work undertaken in Q1 to Q4 compared to the **80% target**. This is a **23% improvement from Q3**, which reported **18%** actual performance as at 31st December 2020.

4.1.3 The reported drop in IA performance is primarily due to the lack of IA work that was undertaken in Q1 due to the pandemic and the redeployment of IA staff to support crucial services. However, this drop in performance against these two KPIs was anticipated and the HIA is confident that the IA KPIs performance will improve now that IA has returned to focussing on delivery of the IA Plan and IA assurance resource has increased.

5. Forward Look

- 5.1 Looking ahead to Q1, **the pandemic continues to have a major impact** globally and locally. As a result, Council services have had to adapt or in some cases radically change the way they operate. The consequences of this are significant changes to the Council's control environment including working to new processes and policies that are no longer practical or relevant and working remotely. It is against this backdrop that IA continues to revisit its **Audit Needs Analysis** which informed the Q1 IA Plan attached at **Appendix C**.
- 5.2 Additional IA resource is being temporarily hired to assist with the **revised IA recommendation follow-up process** and the backlog of outstanding recommendations created during the height of the pandemic. This will support the HIA with the monitoring, tracking and reporting of recommendations to CMT and the Audit Committee.
- 5.3 The **IA Strategy** is due to updated and presented to CMT and Audit Committee this summer. As a result, the HIA will commence consultation with key stakeholders during Q1 to ensure their input to the draft strategy. This will reflect the key strategic objectives faced by the Council including of course the pandemic and will consider the views of the new Leader and his Cabinet.
- 5.4 The **Effectiveness of IA Review** is due to start in Q1 and this review will be conducted by our newest appointed Senior Internal Auditor. She will bring a fresh pair of eyes to this audit and be able to compare LBH IA to the private sector Audit Partnership where she was previously employed, as well as benchmarking against best practice guidance. The review will give assurance to CMT and the Audit Committee of IA work and the findings will assist the HIA and the IA team as we prepare for the External Quality Assessment which is due to take place in 2022.
- 5.5 IA would like to take this opportunity to formally thank all staff throughout the Council with whom it had contact during Q4, particularly during these challenging times. There are no other matters that the HIA needs to bring to the attention of the Council's CMT or Audit Committee at this time.

Sarah Hydrie CMIIA, CIA
Head of Internal Audit & Risk Assurance

1st April 2021

APPENDIX A**DETAILED INTERNAL AUDIT WORK UNDERTAKEN IN 2020/21**

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

2020/21 IA Assurance Reviews:

IA Ref.	IA Review Area	Status as at 31 st March 2021	Assurance Level	Risk Rating				CFQ Received?
				H	M	L	NP	
20-A2	Tree Inspections	Final report issued on 23 rd Oct 2020	No	4	3	1	0	✓
20-A6	Estates - Lease Management	Final report issued on 22 nd Feb 2021	Limited	1	2	3	0	✓
20-A3	Cemeteries - Bereavement Service and Ground Maintenance	Final report issued on 3 rd Mar 2021	Limited	3	7	2	1	✓
20-A12	Education, Health & Care Plans and Local Offer	Final report issued on 30 th Mar 2021	Limited	4	5	1	0	Not yet due
20-A1	Starting and Terminating a Tenancy	Final report issued on 5 th Oct 2020	Reasonable	0	3	2	2	✓
20-A5	Property Acquisitions - Payment Process	Final report issued on 23 rd Nov 2020	Reasonable	0	1	2	0	✓
20-A21	Children and Young People's Service Pathway Plans	Final report issued on 6 th Jan 2021	Reasonable	0	4	1	2	✓
20-A13	Reunification	Final report issued on 6 th Jan 2021	Reasonable	0	2	2	0	✓
20-A7	Remote Working	Final report issued on 18 th Mar 2021	Reasonable	0	5	0	0	Not yet due
20-A4	Homelessness	Final report issued on 23 rd Mar 2021	Reasonable	0	4	5	1	Not yet due
20-A16	Treasury Management	Final report issued on 11 th Feb 2021	Substantial	0	1	3	0	✓
20-A10	CYPS Multi Agency Response to Risk	Draft report issued on 18 th Mar 2021						
20-A8	Covid-19 Emergency Assistance Grant	Draft report in progress						
20-A11	Music Service - Invoicing and Debt Collection	Draft report in progress						

APPENDIX A (cont'd)**DETAILED INTERNAL AUDIT WORK UNDERTAKEN IN 2020/21****2020/21 IA Assurance Reviews:**

IA Ref.	IA Review Area	Status as at 31 st March 2021	Assurance Level	Risk Rating				CFQ Received?
				H	M	L	NP	
20-A15	*Thematic Review of Purchasing and Payments in Schools	Draft report in progress						
20-A22	Former Tenant Arrears	Draft report in progress						
20-A14	Flooding - Lessons Learned	Testing in progress						
20-A23	Information Sharing - Adult Social Care	Testing in progress						
20-A24	Housing Applications	Testing in progress						
20-A25	ASBET - Case Management	Testing in progress						
20-A26	Building Control	Testing in progress						
20-A27	Ofsted Readiness	Testing in progress						
20-A28	**Thematic Review of Governance and Financial Management in Schools	Testing in progress						
20-A29	Planning	Testing in progress						
20-A30	Review of the Effectiveness of Audit Committee	Testing in progress						
20-A31	Exclusions and Education Cases for Vulnerable Young People	Testing in progress						
20-A32	Queens Walk Resource Centre	Testing in progress						
Total Number of IA Recommendations Raised				12	37	22	6	
Total % of IA Recommendations Raised				16%	48%	28%	8%	

*Total number of schools in IA sample is 6

**Total number of schools in IA sample is 4

APPENDIX A (cont'd)**DETAILED INTERNAL AUDIT WORK UNDERTAKEN IN 2020/21****2020/21 IA Follow-Up Reviews:**

IA Ref.	IA Follow-Up Review Area	Status as at 31 st March 2021	Recommendations					CFQ Received?
			Implemented	Partly Implemented	Not Implemented	+N/A	Total	
20-A19	Payment Process in NYGL	Memo issued on 10 th Dec 2020	7	3	1		11	✓
20-A20	Cyber Incident Management	Testing in progress						

** IA follow-up work has concluded this recommendation is no longer applicable*

2020/21 IA Consultancy Reviews:

IA Ref.	IA Review Area	Status as at 31 st March 2021	CFQ Received?
20-C2	Business Energy and Industrial Strategy – Fraud Risk Assessment	Advisory work concluded in Q1	N/A
20-C1	Xychro Solutions Limited	Memo issued on 19 th August 2020	✓
20-C3	Benefits Performance Indicators	Memo issued on 23 rd September 2020	✓
20-C4	Mayor's Charity Accounts 2020/21	Memo issued on 15 th February 2021	N/A

2020/21 IA Grant Claim Verification Reviews:

IA Ref.	IA Review Area	Status as at 31 st March 2021
20-GC2	Troubled Families Grant - Quarter 2	Certified, memos issued on 29 th Jul, 26 th Aug and 24 th Sep 2020
20-GC1	2019/20 Housing Benefit Subsidy Grant	Certified and memo issued on 21 st August 2020
20-GC3	Bus Service Operators Grant	Certified and memo issued on 1 st October 2020
20-GC5	2019/20 Disabled Facilities Capital Grant	Certified and memo issued on 30 th October 2020
20-GC4	Troubled Families Grant - Quarter 3	Certified, memos issued on 13 th Nov, 25 th Nov 20, 15 th Jan 2021
20-GC6	Troubled Families Grant - Quarter 4	Certified, memos issued on 4 th Feb, 4 th Mar and 25 th Mar 2021
20-GC8	Emergency Active Travel Fund Capital Grant 2020/21	Certified and memo issued on 23 rd March 2021
20-GC9	Local Authority Covid-19 Test and Trace Service Support Grant 2020/21	Certified and memo issued on 30 th March 2021

APPENDIX B**REVISIONS TO THE 2020/21 INTERNAL AUDIT PLAN ~ QUARTER 4****AMENDMENTS to the 2020/21 Operational IA Plan for Quarter 4:**

IA Ref.	Planned IA Review Area	Review Type	IA Risk Rating	Review Sponsor	Scope / Rationale
20-A18	Early Years Centres	Follow-Up	N/A	Tony Zaman Corporate Director, Social Care	This work has been captured in the follow-up exercise that is referred to para 2.5 and section 3.4. Refer to Appendix D for a status update of each recommendation.
20-GC7	Public Health England Capital Funding for Alcohol Treatment 2020/21	Grant Claim	N/A	Tony Zaman Corporate Director, Social Care	The IA team have confirmed with Finance that no spend has been incurred this financial year towards this grant, therefore this grant claim is not required .
20-GC10	S31 Community Testing Funding Grant 2020/21	Grant Claim	N/A	Paul Whaymand Corporate Director of Finance	In January 2021, councils were requested (by the Dept of Health and Social Care) to certify their spend in relation to community testing for Coronavirus. The CEO and HIA certified our compliance with this grant on 28 th January 2021.
20-GC11	Covid-19 Local Authority Enforcement and Compliance Grant	Grant Claim	N/A	Paul Whaymand Corporate Director of Finance	LBH received a £163,500 grant from MHCLG to support councils with expenditure incurred in relation to Covid-19 related enforcement and compliance. The CEO and HIA certified our compliance with this grant on 31 st March 2021.

IA work DEFERRED from the 2020/21 Operational IA Plan for Quarter 4:

IA Ref.	Planned IA Review Area	Review Type	IA Risk Rating	Review Sponsor	Scope / Rationale
20-A9	IT Governance	Assurance	HIGH	Perry Scott Director of Infrastructure, Procurement, Business Improvement, Communications, Waste Services & ICT	The Leader of the Council has instructed ICT to prepare an IT Strategy which also revise the IT governance process. Through discussions with the Head of ICT and the relevant Corporate Director it was agreed that IA would add more value if this review was conducted in Quarter 4 2021/22, when the new Strategy has been implemented and embedded.
20-C5	Stores Stock Check 2020/21	Consultancy	LOW	Mike Talbot Director Corporate Resources & Services	This year's Stores Stock Check is being undertaken by Finance and Tech Admin at Harlington Road Depot (HRD). IA is unable to physically assist without contravening Covid-19 social distancing rules. Due to this work being low risk and the welfare of staff being a priority, IA has agreed to carry out this exercise in 2021/22 (if Covid-19 restrictions are lifted).

APPENDIX C**DETAILED OPERATIONAL INTERNAL AUDIT PLAN 2021/22 ~ QUARTER 1****IA work scheduled to commence in the 1st April to 30th June 2021 period:**

IA Ref.	Planned Audit Area	Audit Type	Risk Assessment	Review Sponsor	Rationale
21-A1	Disabled Facilities Grant (DFG)	Assurance	HIGH	Perry Scott Director of Infrastructure, Procurement, Business Improvement, Communications, Waste Services & ICT	Under the Housing Grants, Construction and Regeneration Act 1996 and the Regulatory Reform (Housing Assistance) (England and Wales) Order 2002, a DFG can be used towards the cost of providing adaptations and facilities to enable a disabled person to continue to live in their property. This review will look at the efficiency, economy and effectiveness of the DFG service and the timeliness of works.
21-A2	Planned Works and Contract Management	Assurance	HIGH	Perry Scott Director of Infrastructure, Procurement, Business Improvement, Communications, Waste Services & ICT	The Decent Home Standard requires local authorities to have a programme of works for tackling non-decent housing and preventing housing from deterioration. Authorities should consider the views of tenants and future demand for homes. This review will provide assurance that the Council has adequate arrangements and controls in place to ensure compliance with the statutory guidance and will include contract management from tender through to delivery and the timeliness of works.
21-A3	ICT Service Desk	Assurance	HIGH	Perry Scott Director of Infrastructure, Procurement, Business Improvement, Communications, Waste Services & ICT	The ICT Service Desk is the first point of contact for staff and members who are experiencing IT issues at work. Following Covid-19, the introduction of remote working and a new IT rollout, the Service Desk has come under increased pressure to deliver a service under extraordinary circumstances. This review will provide assurance that the Service Desk has the resource, training and equipment they need to provide a crucial service to the Council, are organised, effective with the user at the heart of the service they provide.
21-A4	Information Security (IS)	Assurance	HIGH	Perry Scott Director of Infrastructure, Procurement, Business Improvement, Communications, Waste Services & ICT	Following the Remote Working audit in Quarter 2 2020/21 which included some aspects of IT security, it was agreed by the Corporate Directors and senior management that it would be more beneficial to stakeholders across the Council to complete a dedicated review of IS. This gives IA the opportunity to focus solely on IS, which is a high-risk area, broaden our scope and testing programme.

APPENDIX C (cont'd)**DETAILED OPERATIONAL INTERNAL AUDIT PLAN 2021/22 ~ QUARTER 1****IA work scheduled to commence in the 1st April to 30th June 2021 period:**

IA Ref.	Planned Audit Area	Audit Type	Risk Assessment	Review Sponsor	Rationale
21-A5	Expenditure Approval Process	Assurance	MEDIUM	Paul Whaymand Corporate Director of Finance	The Council's Expenditure Approval Process (EAP), which is managed by the Tech admin team, is currently under review. The existing process involves several authorisation levels, is reliant on manual processes and vulnerable to error. IA will test and identify the risks involved in EAP and make recommendations to improve current ways of working.
21-A6	Transport Contract Management	Assurance	MEDIUM	Tony Zaman Corporate Director, Social Care	The Care Act 2014 and associated Regulations and statutory guidance provide the legal framework for the assessment of social care and support needs this includes transport needs based on the national eligibility criteria for adults and carers. Hillingdon Community Transport Ltd (HCT) is a voluntary organisation and registered charity, part funded by the Council. This review will provide assurance over transport management arrangements and that the transport provided to service users is appropriate for their care needs and in the most cost-effective way.
21-A7	Fostering Service	Assurance	MEDIUM	Tony Zaman Corporate Director, Social Care	The Fostering Service forms part of the Ofsted inspection framework. The national minimum standards, together with regulations on the placement of children in foster care, such as the Fostering Services (England) Regulations 2011, form the basis of the regulatory framework under the Care Standards Act 2000 for the conduct of fostering services. This review will provide assurance over the controls in place to support the robust management of the fostering service and compliance with good practice and relevant legislation.
21-A8	Review of the Effectiveness of Internal Audit	Assurance	MEDIUM	Paul Whaymand Corporate Director of Finance	The effectiveness of IA is a key cornerstone of corporate governance. The Accounts and Audit (England) Regulations 2015 requires relevant bodies 'to conduct an annual review of the effectiveness of its IA' and that IA should conform to 'proper practices'. The efficiency and effectiveness of the IA team will be assessed against the UK Public Sector IA Standards.

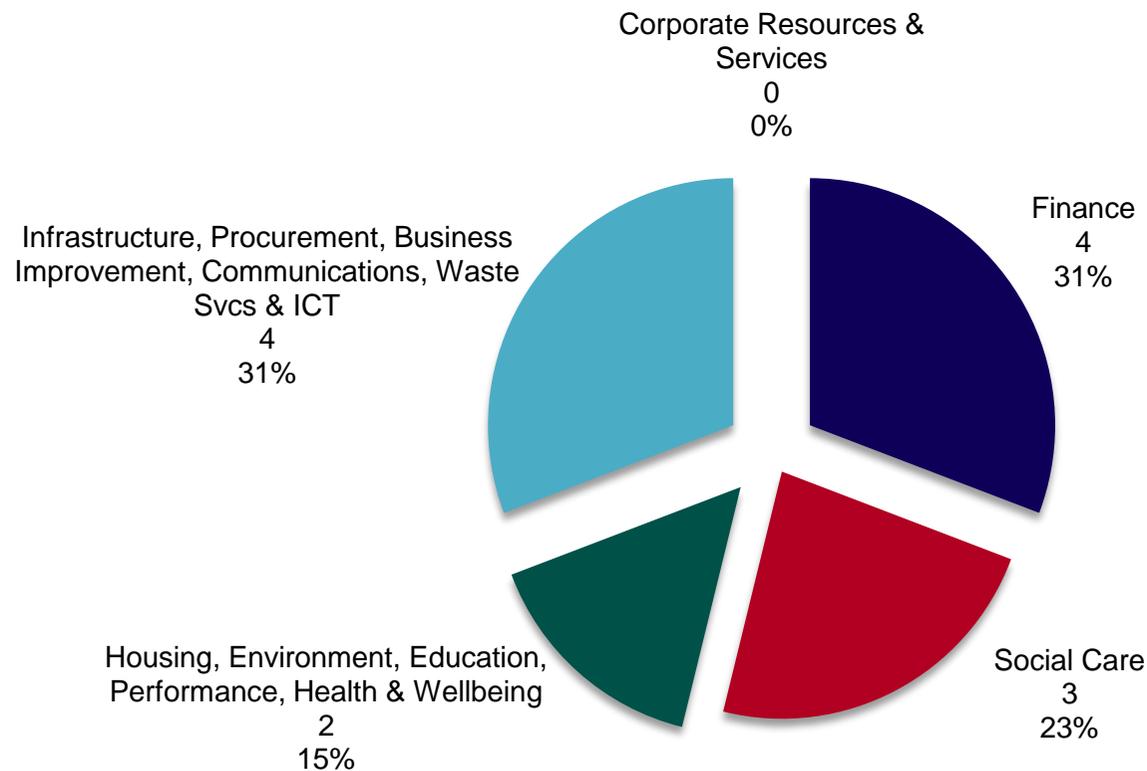
APPENDIX C (cont'd)**DETAILED OPERATIONAL INTERNAL AUDIT PLAN 2021/22 ~ QUARTER 1**

IA work scheduled to commence in the 1st April to 30th June 2021 period:

IA Ref.	Planned Audit Area	Audit Type	Risk Assessment	Review Sponsor	Rationale
21-A9	Follow-Up of Implemented Recommendations	Follow-Up	MEDIUM	Paul Whaymand Corporate Director of Finance	In preparation for the Annual Head of Internal Audit Opinion we will seek to undertake follow-up verification on the IA recommendations for HIGH and MEDIUM recommendations whose implementation date has elapsed and where management have self-certified that the recommendation has been implemented via the Team Central System.
21-C1	Civica Casework - Enforcement	Consultancy	MEDIUM	Dan Kennedy Director, Planning, Environment, Education and Community Services	This review aims to support the Enforcement team with the development of their Civica upgrade. IA will review the current system including casework record keeping and the control framework and assess what enhancements can be made. The suggested improvements will be incorporated into the design specification which be used in the development of the upgrade.
21-C2	General Ledger	Consultancy	MEDIUM	Paul Whaymand Corporate Director of Finance	This review will support the Finance team as they look to upgrade their current IT system for managing the General Ledger. IA will assess if accurate, timely and complete financial information is captured, maintained, reported, compliant with accounting standards, statutory requirements and facilitates effective decision making. Suggested improvements will support the design specification for a new/ upgraded system.
21-GC1	Supporting Families Grant - Quarter 1	Grant Claim	N/A	Tony Zaman Corporate Director, Social Care	The TF programme is being replaced with the Supporting Families Grant 2021/22. It continues to be a Central Government scheme under the MHCLG, with the stated objective of helping vulnerable families turn their lives around. The Council receives a payment by results from the MHCLG for each family they support under the scheme. As per the grant conditions, IA will undertake verification work to confirm compliance.
21-GC2	Safety at Ports Grant	Grant Claim	N/A	Dan Kennedy Director, Planning, Environment, Education and Community Services	Administered by the Office for Product Safety and Standards (OPSS), this grant looks at the Council's frontline enforcement capability to detect and prevent unsafe and non-compliant non-food goods from entering the UK market. IA will provide independent assurance that the OPSS grant conditions have been complied with.

APPENDIX C (cont'd)**DETAILED OPERATIONAL INTERNAL AUDIT PLAN 2021/22 ~ QUARTER 1 (cont'd)**

IA work scheduled to commence in the 1st April to 30th June 2021 period – Analysis by Corporate Director:



- The relevant Audit Sponsor (Corporate Directors, Directors, Deputy Directors, Assistant Directors and Heads 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 asked to provide an alternative audit in their Directorate (Group).

APPENDIX D**OUTSTANDING RECOMMENDATIONS WITH REVISED IMPLEMENTATION DATES****2016/17 Lease Agreements****Action Owner: Iain Watters****Corporate Director: Paul Whaymand**

Original Impl. Date	Revised Impl. Date	Risk and Risk Rating	Reason for Extension and Current Status
28/02/2017 (1 extension)	30/09/2021	If robust systems are not in place to ensure a record of all leases is maintained and monitored, enabling effective and timely calculation of leased assets and associated liabilities, there is an increased risk that that the Council will be unable to comply with International Financial Reporting Standard (IFRS) 16 without sufficient resources and manual intervention. HIGH	IFRS 16 (for Leases) was due to be introduced, by CIPFA, in 2017 but was eventually published in 2019. We waited until IFRS 16 was officially released before redesigning the Council's lease process. We have made significant progress in getting the authority ready for the implementation of IFRS 16 with the initial collation of lease information being completed during Quarter 1 2020/21 alongside the closedown of the 2019/20 accounts. We are in the process of collating information for the on-going maintenance of a lease register, with a view to going live with the register following completion of the 2020/21 accounts.
28/02/2017 (1 extension)	30/09/2021	Without documented procedures and, guidelines there is a lack of clarity which may result in inconsistent practice. Failure to monitor the approval system in place for lease agreements could result in unauthorised expenditure occurring resulting in financial loss to the Council. Furthermore, failure to manage existing lease contracts may result in leases being extended without proper cost analysis or end of contract terms not being complied with which may lead to financial consequences for the Council. MEDIUM	Reason for extension as above. We waited until IFRS 16 was officially introduced before documenting the revised lease process for the Council. Our present approach of identifying new leases through the usual Corporate Finance involvement in the preparation of Cabinet Member/ Cabinet reports and provision of Corporate Finance Comments enables us to secure the information we require on new/ amended leases.

APPENDIX D (cont'd)**2017/18 Food and Safety Regulation****Action Owner: Stephanie Waterford****Corporate Director: Dan Kennedy**

Original Impl. Date	Revised Impl. Date	Risk and Risk Rating	Reason for Extension and Current Status
30/11/2018 (1 extension)	01/10/2021	Where there is an insufficient IT system or solution in place to document and manage the Imported Food Service, including storage of all documentation relating to inspections conducted; there is an increased likelihood of poor data quality, impacting the backup and retention of key information and accuracy of returns. HIGH	The time taken to develop a Brexit roadmap has impacted system development as the scope has had to be adjusted to meet legislative requirements. When we had clarity over changes post Brexit, we were then affected by the Covid-19 pandemic as resources were moved elsewhere to support the Council and residents with other priorities. RHE have been contracted to provide a bespoke Consignment Tracking System which is currently being built. In the meantime, the use the shared document and white boards to manage the consignment tracking process. These systems are used to complete our annual statutory returns which have been accepted by the Food Standards Agency (FSA).
31/01/2019 (1 extension)	01/07/2021	If resources are not used efficiently and effectively there is an increased likelihood that EU requirements regarding staffing levels are breached leading to unacceptable delays during the importation of food process, resulting in reputational damage and increased likelihood for compensation claims. MEDIUM	Reason for extension as previous recommendation. Implementation of a new staffing plan and shift rotas is underway which will negate the need for reliance on contractual and additional overtime. In the interim we have managed service hours by using cyclical agency staff for evenings and have 2 Officers in the Food H&S Team who are trained to cover Port Health work and can be called in to cover additional hours when needed.
31/01/2019 (1 extension)	01/07/2021	If statutory requirements regarding food and safety inspections are not complied with, there is a risk of contamination with potential health implications to local residents. This may result in severe reputational damage to the Council and potential legal action with financial loss incurred. MEDIUM	Reason for extension as first recommendation. Procedures in place for monthly monitoring between Officers, Team Manager and Service Manager, which forms part of staff 1:1's. A new Civica system is being procured which will automate many of the reports. We have introduced more supervision roles into the new structure which will aid monitoring of inspection workloads and allocation. Full monthly monitoring of the Food Programme and allocation of Inspections are currently in place.
30/09/2018 (1 extension)	01/07/2021	If there is no clear performance management structure in place there is a risk that employees work may not be aligned to organisational and service objectives. Further, if employee performance is not monitored, high performance and/or development needs of individuals and the services will not be identified, commended or remedied. MEDIUM	Reason for extension as first recommendation. New KPI's are in place and will be built into the RHE consignment tracking system, which will monitor the output of each officer. New job descriptions are being developed following a restructure. Consignment clearances are being monitored so management can carry out quality control checks and monitor volumes per officer. Inspections for the Food H&S Team are reviewed monthly.

APPENDIX D (cont'd)**2018/19 Early Years Centres****Action Owner: Claire Fry****Corporate Director: Tony Zaman**

Original Impl. Date	Revised Impl. Date	Risk and Risk Rating	Reason for Extension and Current Status
31/10/2018 (5 extensions)	30/06/2021	If key info is not obtained or retained in accordance with regulations, this impacts the Council's ability to be sufficiently safeguarded for the provision of services. The absence of a clear and consistent approach to charging registration fees increases the likelihood of financial loss and reputational damage to the Council. HIGH	The agreed direction of travel for this business area has been on hold for some years. Due to this delay no recruitment could take place which would support the implementation of the recommendations. Upon reflection, we should not have revised the implementation dates until a plan for the business had been agreed. A Service Manager was appointed in December 2020 and improvements are being made based on the issues identified in the original IA review. These include: <ul style="list-style-type: none"> • Document retention schedules are in place; • Internal review carried out on all children's files; • Outstanding fees and debt management meetings happening on a regular basis; and • The contract is being worked on and will go to Legal for review at the end of March 2021. Once the contract has been agreed we plan relaunch the brand and promote the EYC service in the community.
31/10/2018 (5 extensions)	31/03/2021	If policies and procedures for financial administration are not in place or adhered to, practices arise that impact the reliability, accuracy and completeness of records, increasing exposure for inconsistent and inaccurate transactions, impacting upon the ability of the Council to recover monies owed, with financial loss and reputational damage incurred. HIGH	Reason for extension as previous recommendation. The Action Owner has confirmed these two actions have been implemented. From January 2021, Corporate Debtors have assumed full responsibility for the invoicing and collection of nursery fees. Procedural guidance documents have been rewritten and will be updated as necessary to reflect any amendments to the invoicing and payment systems.
31/10/2018 (5 extensions)	31/03/2021	If there is inefficient or ineffective administration over contracted sessions, there is an increased likelihood that income due is not invoiced in full, resulting in a direct financial loss and impairing the future provision of the service to residents. There is a likelihood of loss of resources where additional work is undertaken by staff involved in the process, despite specialist teams and systems already existing within the Council. HIGH	Document retention schedules are stated as now in place. IA to promptly carry out verification checks to establish implementation and to report findings to CMT, Audit Committee and Leader of the Council accordingly.

APPENDIX D (cont'd)**2018/19 Emergency Duty Team****Action Owner: Antony Madden****Corporate Director: Tony Zaman**

Original Impl. Date	Revised Impl. Date	Risk and Risk Rating	Reason for Extension and Current Status
01/04/2019 (1 extension)	31/04/2021	Where key processes are not documented, there is a risk inconsistent practices are adopted, which could negatively impact vulnerable people and service delivery resulting in reputational loss to the Council. In more severe cases, this may also result in regulatory inspections and scrutiny. HIGH	When the original IA review had concluded, the business case for the revised EDT service had been agreed and the HR consultation had begun. In view of the proposed and pending changes the recommendations coming out of the IA review were on hold until the new Service had been established. Further, the recommendations would help inform the new and improved Service. EDT has changed significantly and includes the Stronger Families Hub. It still provides a 24-hour Triage Service, which provides Early Help and Preventative service. Revised policies and procedures have been captured on the Council's documents database Tri-X, and further process maps, workflows and diagrams are in the process of being updated.
01/04/2019 (1 extension)	31/05/2021	Where there is no system in place for monitoring output or service delivery of EDT, there is a risk of not identifying poor performance or taking remedial action in a timely manner, which can lead to failure to achieve EDT's service objectives. HIGH	Reason for extension as previous recommendation. At present a very detailed spreadsheet is being used to track the time and reason for referrals. The Social Care Service has hired a consultant business performance team who are producing dashboards and designing a performance management system which aims to supply meaningful data about team performance. We are working closely with this firm to ensure the data is robust and contains everything we need to make decisions and manage performance effectively.

APPENDIX D (cont'd)**2018/19 Positive Behaviour Support Team****Action Owner: Jan Major****Corporate Director: Tony Zaman**

Original Impl. Date	Revised Impl. Date	Risk and Risk Rating	Reason for Extension and Current Status
31/01/2019 (1 extension)	30/06/2021	<p>If measurable targets are not embedded, monitored or reported upon, there is a risk that a decline in performance may not be identified in a timely manner, meaning objectives are not achieved and the Council suffers financial loss through inefficient use of resources.</p> <p>MEDIUM</p>	<p>The performance management tool for the PBS team was part of a workflow for the Liquid Logic upgrade. This software was being upgraded for the whole of Social Care (Children's and Adults) but had been delayed as other workflows took priority and overran.</p> <p>The PBS tool was due to go live in November 2020. However, due to the PBS team being redeployed to support frontline services during the Covid-19 pandemic the implementation date was extended again.</p> <p>Management information and reports are still to be finalised and implemented. In the meantime, a spreadsheet is being used to monitor team performance until the PBS module is live.</p>

APPENDIX D (cont'd)

2019/20 Imported Food Office

Action Owner: Stephanie Waterford

Corporate Director: Dan Kennedy

Original Impl. Date	Revised Impl. Date	Risk and Risk Rating	Reason for Extension and Current Status
31/01/2020 (1 extension)	01/07/2021	If the Imported Food Office's processes are heavily reliant on a paper-based system, there is a risk that files could be vulnerable to damage and officers are not working efficiently, effectively or economically, impacting their ability to promptly and accurately verify imports, resulting in non-compliance with statute and incurring financial costs to the Council. MEDIUM	The time taken to develop a Brexit roadmap has impacted system development as the scope has had to be adjusted to meet legislative requirements. When we had clarity over changes post Brexit, we were then affected by the Covid-19 pandemic as resources were moved elsewhere to support the Council and residents with other priorities. All consignments are logged on a shared spreadsheet on the Team's shared drive. The RHE consignment tracking system will come online later this year and will ensure that all data and documents are fully backed up to the Cloud. We are in between legislative changes due to Brexit. In the meantime, the use the shared document and white boards to manage the consignment tracking process. These systems are used to complete our annual statutory returns which have been accepted by the FSA.
31/01/2020 (1 extension)	01/10/2021	If KPIs and relevant management information are not in place and regularly reviewed, there is a risk that performance issues are not identified, leading to a negative effect on decision-making and impacting the achievement of the service and Council objectives. MEDIUM	Reason for extension as previous recommendation. KPI's are in place and will be built into the RHE consignment tracking system and will be able to monitor the output of each officer. Consignment clearances are being monitored so management can carry out quality control checks and monitor volumes per officer. Inspections for the Food H&S Team are monitored monthly and new job descriptions are being developed.
31/01/2020 (1 extension)	01/07/2021	If roles and responsibilities have not been clearly defined or communicated, there is an increased likelihood that duties may be unfulfilled or duplicated, resulting in practices undertaken that conflict with service objectives, impacting the accurate recording and processing of imported foods and resulting in hazardous materials going undetected causing risks to the public and the environment. MEDIUM	Reason for extension as first recommendation. The restructure will refresh and realign roles and responsibilities for staff at all levels. New Job Descriptions (JD) are being developed and will be consulted on in the coming weeks. PADA's will be carried out in line with the new JD's. Consignment clearances can currently be monitored by the sign-off process within the Imported Food system and the shared spreadsheet so management can carry out quality control checks and monitor volumes per officer. Inspections for the FHS team are divided by area and are monitored every month.

APPENDIX D (cont'd)**2019/20 Playground Inspections****Action Owner: Paul Richards****Corporate Director: Dan Kennedy**

Original Impl. Date	Revised Impl. Date	Risk and Risk Rating	Reason for Extension and Current Status
31/01/2021 (1 extension)	30/04/2021	If a playground risk management policy is not in place, there is a risk that the Council may have inadequate H&S for play and outdoor leisure equipment leading to serious harm and financial, legal and reputational damage to the Council. HIGH	The Playground Risk Management Policy has been drafted and is in the process of being formally approved following a review by the Royal Society for the Prevention of Accidents (RoSPA). The Covid-19 pandemic has diverted resources from finalising the Policy and the implementation date has been revised to reflect that.
31/01/2021 (1 extension)	31/03/2021	Without a clear inspection methodology in place, there is a risk that play and fitness equipment may not be properly maintained and remain unsafe, causing serious harm to users leading to financial, legal and reputational consequences to the Council. HIGH	Reason for extension as previous recommendation. The Action Owner has confirmed these four actions have been implemented. An interim system (spreadsheet control) has been put in place recording for each playground scheduled inspection dates and remedial works and maintenance required. This is reviewed monthly by managers and is used to ensure strong management oversight and controls are in place to ensure compliance. Further work is underway separately to put in place a dedicated ICT solution for this area. IA to promptly carry out verification checks to establish implementation and to report findings to CMT, Audit Committee and Leader of the Council accordingly.
31/01/2021 (1 extension)	31/03/2021	If outdoor play and leisure facilities are not maintained, there is a risk that they may be unsafe and cause serious harm to users, leading to financial, legal and reputational damage to the Council. HIGH	
31/01/2021 (1 extension)	31/03/2021	Where there are data errors and insufficient records of inspections and mitigating actions, there is a risk that identified issues are not rectified, standards are not complied with and service objectives are not met, resulting in financial, legal, operational and reputational consequences for the Council. HIGH	
31/01/2021 (1 extension)	31/03/2021	If management oversight is not taking place risks, hazards and mitigating actions could go unidentified causing accidents and harm to playground users leading to financial, operational and legal consequences for the Council. MEDIUM	

APPENDIX E**INTERNAL AUDIT KEY PERFORMANCE INDICATORS**

KPI Ref.	Performance Measure	Target Performance	Actual Performance	RAG Status
KPI 1	2020/21 HIGH risk IA recommendations where positive management action is proposed	98%	100%	GREEN
KPI 2	2020/21 MEDIUM risk IA recommendations where positive management action is proposed	95%	100%	GREEN
KPI 3	2020/21 HIGH risk IA recommendations where management action is taken within agreed timescale	90%	100%	GREEN
KPI 4	2020/21 MEDIUM risk IA recommendations where management action is taken within agreed timescale	75%	100%	GREEN
KPI 5	Percentage of annual (Q1 to Q4) IA Plan delivered to draft report stage by 31 st March	90%	*44%	RED
KPI 6	Percentage of annual (Q1 to Q4) IA Plan delivered to final report stage by 31 st March	80%	**41%	RED
KPI 7	Percentage of draft reports issued as a final report within 15 working days of completion of fieldwork (this being the final day of fieldwork, exit meeting and receipt of all outstanding information)	80%	82%	GREEN
KPI 8	Client Satisfaction Rating (from CFQs)	85%	97%	GREEN
KPI 9	IA work fully compliant with the UK PSIAS and IIA Code of Ethics	100%	100%	GREEN

Key for above:

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

Key for 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.
- * = Caused by the pandemic but noted **3% improvement** from Quarter 3 actual performance.
- ** = Caused by the pandemic but noted **23% improvement** from Quarter 3 actual performance.

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

ASSURANCE LEVEL	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 F (cont'd)**INTERNAL AUDIT RECOMMENDATION RISK RATINGS AND DEFINITIONS**

RISK	DEFINITION
<p style="text-align: center;">HIGH ●</p>	<p>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.</p>
<p style="text-align: center;">MEDIUM ●</p>	<p>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.</p>
<p style="text-align: center;">LOW ●</p>	<p>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.</p>
<p style="text-align: center;">NOTABLE PRACTICE ●</p>	<p>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.</p>