

Report of:	Chief Internal Auditor & Risk Manager
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Key Decision:	No
Report Track:	Audit & Gov Cttee: 29/06/20

AUDIT & GOVERNANCE COMMITTEE
29 JUNE 2020
INTERNAL AUDIT ANNUAL AUDIT REPORT 2019-20

1 Purpose of Report

- 1.1 To present the Internal Audit Annual Report for 2019-20.

2 Recommendations

- 2.1 That the Committee note the Internal Audit Annual Report for 2019-20.

3 Key Issues and Reasons for Recommendation

- 3.1 Based on the work undertaken during the year and the implementation by management of the audit recommendations, Internal Audit can provide reasonable assurance that the Council's governance arrangements including systems of internal control were operating adequately.

4 Relationship to Corporate Priorities

- 4.1 The system of internal control is a key element of the Council's corporate governance arrangements which cuts across all corporate priorities.

5 Report Detail

- 5.1 Management are responsible for the control environment and should set in place policies and procedures to help ensure that the system is functioning correctly. Internal Audit review, appraise and report on the effectiveness of the system of internal control.

- 5.2 The Internal Audit Annual Report (attached as Appendix 2) is the culmination of the work of the Section during the course of the year and seeks to:-
- provide an opinion on the adequacy of the control environment;
 - comment on the nature and extent of significant risks; and
 - report the incidence of significant control failings or weaknesses.
- 5.3 The report is a snapshot view of the areas at the time that they were reviewed and does not necessarily reflect the actions that have been or are being taken by managers to address the weaknesses identified. The inclusion or comment on any area or function in this report does not indicate that the matters are being escalated to Members for further action. Internal Audit routinely follow-up the recommendations that have been made and will bring to the attention of the committee any relevant areas where significant weaknesses have not been addressed by managers.
- 5.4 The coronavirus pandemic has had an impact on the work of the team and caused some disruption to the completion of the Audit Plan. The Team have worked remotely to complete as many audits for 2019-20 as possible but some have had to be delayed.
- 5.5 The Audit Plan for 2020-21 was due to be approved at the Audit Committee in March but the meeting was cancelled. The plan is currently under review to take into account the changing risks being faced by the Council and a revised plan will be presented to the Committee at a future meeting. In the meantime, the Team has moved to support the verification of Business Rates Grants and will also review changes to working practices during the current homeworking period for most employees as well as supporting and reviewing new processes that are being established for future working.
- 5.6 Due to the cancellation of the meeting in March, the Quarter 3 report was not presented to Committee and the significant findings from the audits issued in Quarter 3 are reported alongside those for Quarter 4 and these are attached as Appendix 1 for information.
- 5.7 The Internal Audit Annual Report is one of the sources of assurance that is used to support the Council's Annual Governance Statement.

6 Implications

6.1 Financial

None

6.2 Legal

None

6.3 Human Resources

None

6.4 Section 17 (Crime Prevention)

None

6.5 Human Rights Act

None

6.6 Data Protection

None

6.7 Risk Management

None

6.8 Equality & Diversity

None

6.9 Best Value

None

7 Appendices to the Report




Appendix 1 - Summary of Significant Findings Quarter 3 and 4 Audits

Appendix 2 - Internal Audit Annual Report for 2019-20









ITEM NO. 4.

Summary of Significant Findings for Audits Issued in Quarter 3

Audit Reports Issued in Quarter 3



Audit	Head of Service	Status	Number of High/Medium Recommendations	Assurance	Comments & Key Issues
Management of Parks & Open Spaces	Environment & Healthy Lifestyles	Final	4	Limited 	The main weakness was around the lack of completion of Lone Worker Risk Assessments for the team. In addition weaknesses were found in relation to <ul style="list-style-type: none"> the recording of the cost of repairs in relation to playground equipment was not recorded to allow monitoring/management overview resilience of the service due to reliance on one employee for repairs lack of verification of driving licences etc for employees who drive their own vehicles lack of detailed inventory records of tools and equipment held by the service.
Housing Social Alarms Arrangements	Housing & Partnerships	Final	5	Partial 	<ul style="list-style-type: none"> The contract for the service needs to be finalised and signed. The Council had a stock of items bought in bulk 5 years ago but needs to review the appropriateness and future needs of the service to determine what technology should be used in the future. Arrangements for the future service provision need to be considered either an extension of the current contract or re-tender by the summer of 2020. Contract monitoring arrangements need to be formalised Personal information held by the supplier needs to be regularly reviewed for accuracy.
Private Sector Housing Grants	Environment & Healthy Lifestyles	Final	3	Partial 	<ul style="list-style-type: none"> The Housing Assistance policy needs to be updated to take into account the Regulatory Reform Order. Variations to costs of building work included in the grant should be appropriately documented and approved Procurement advice should be sought regarding the arrangements for the procurement of contractors for disabled adaptations.





Audit Follow-ups Completed in Quarter 3

Audit	Head of Service	Original Assurance	High/Medium Risk Recommendations				Revised Assurance	Comments & Key Outstanding Recommendations
			Implemented	In Progress	Not Implemented	Total		
Partnerships & CCTV	Housing & Partnerships	Partial 	4	3	0	7	Partial 	<ul style="list-style-type: none"> • A Partnership Risk Register had not been finalised at the time of the follow-up • Policies and operating procedures for CCTV had also not been finalised • Business Continuity Plans need to be written following the relocation of the CCTV control room.
Information Governance	Governance & Corporate Services	Partial 	4	5	0	9	Partial 	<ul style="list-style-type: none"> • A draft Information Governance Framework has been produced but this had not been finalised and issued at the time of the follow-up • Role descriptions and training need to be finalised for the Senior Information Risk Owner. • A review of the Publication Scheme still needs to be completed. • Protective Marking for documents needs to be introduced.
Housing Rents	Housing & Partnerships	Partial 	4	1	0	1	Partial 	Work is still required to ensure automatic triggers within the Northgate System are used effectively to reduce the amount of manual intervention required in the management of arrears. This should include the use of aged debt reports.
Public Relations & Communications	Governance & Corporate Services	Partial 	2	0	0	2	Substantial 	

Summary of Significant Findings for Audits Issued in Quarter 4







Audit Reports Issued in Quarter 4



Audit	Head of Service	Number of High/Medium Recommendations	Assurance	Comments & Key Issues
Utilities Management	Economic Prosperity	6	Limited 	<p>The Limited Assurance is due to:</p> <ul style="list-style-type: none"> • The Asset Management and Energy Strategy is out of date and needs reviewing. • There are no documented operational procedures in place. • There are no targets set for the reduction of utility usage because this will be part of the Asset Management and Energy Strategy. • There is no action plan encompassing targets for energy consumption and reduction. • There are no Performance reports made to Leadership Team and Council to monitor targets and assist in decision making on Climate Change issues. There are no performance reports made to employees to create an awareness of the utility usage of the Council and encourage good practice to reduce utility usage. • Utility cost reduction alternatives have not been identified, evaluated recorded and implemented.
IT Disaster Recovery and Back up management	Technology★	5	Limited 	<p>The Limited Assurance is due to:</p> <ul style="list-style-type: none"> • The failure to identify the critical services which would need to be restored as a priority or establish timescales for this to be completed. • A lack of testing of the Disaster Recovery Plans in full • A need to update the Disaster Recovery Policy as it has not been reviewed since 2012. The contents no longer fully reflect the back-up solutions now in use and support this with detailed plan and operational procedures. • Senior Management have not set acceptable tolerances for downtime of critical systems. • Key personnel in the Technology Section not being aware of the disaster recovery policies and procedures.

Audit	Head of Service	Number of High/Medium Recommendations	Assurance	Comments & Key Issues
Public Buildings/ Facilities Management	Economic Prosperity	3	Partial 	<ul style="list-style-type: none"> • There is a need to retender most of the contracts in place for repairs and maintenance. • Most processes do not have procedure notes in place despite the team being small and most roles being single person specialisms. • There is a lack of formal inspection reports • There is a lack of a planned/programmed maintenance regime.
Payment Card Industry Data Security Standard Compliance	Financial Management /Technology★	3	Partial 	<ul style="list-style-type: none"> • Some work is still required to ensure all methods of card payment have been reviewed and are compliant. • A timetable for the Annual Compliance Review should be produced to ensure it is completed and covers all relevant areas. • Internal & External penetration testing was carried out annually and not quarterly as required by the standards
Safeguarding Children & Vulnerable Adults	Housing & Partnerships	4	Partial 	<ul style="list-style-type: none"> • There is a need to develop a full training package for staff based on roles and responsibilities in addition to the high level online training used. • Staff dealing with safeguarding matters had not all completed the latest corporate Data Protection/GDPR training. • There is a need to review and update the existing CRB policy to reflect the current DBS process.
Housing Properties Safety & Compliance Procedures	Housing & Partnerships	3	Partial 	<ul style="list-style-type: none"> • Fire Alarm testing was not carried out weekly at all of the communal flats. • Fire risk assessments for the communal flats had not been reviewed since 2017. • There is no central record of compliance checks which have been undertaken to evidence all relevant checks have been carried out.

★ Services led by Stafford Borough Council as part of Shared Services

Audit Follow-ups Completed in Quarters 4

Audit	Head of Service	Original Assurance	High/Medium Risk Recommendations				Revised Assurance	Comments & Key Outstanding Recommendations
			Implemented	In Progress	Not Implemented	Total		
Property Management (2 nd Follow-up)	Economic Prosperity	Partial 	0	9	0	9	Partial 	Delays in the recruitment of the Strategic Asset Manager have led to most of the actions not being fully implemented at the time of this 2 nd Follow-up. But actions are now in progress particularly around the implementation of a Property Database and development of an Asset Management Strategy.
Lease Holder Recharges	Housing & Partnerships	Partial 	0	6	0	6	Partial 	Progress has been made in the production of procedure notes. Work has stalled on the development of a centralised record of Leaseholder information which means several departments still retain their own lists which can have differences. Work is still ongoing in terms of the billing situation to see if efficiencies can be gained.
Homelessness Provisions & Housing Options Team	Housing & Partnerships	Partial 	0	1	0	1	Partial 	Work has commenced on the development of operational procedure notes but these have not yet been completed.

Audit	Head of Service	Original Assurance	High/Medium Risk Recommendations				Revised Assurance	Comments & Key Outstanding Recommendations
			Implemented	In Progress	Not Implemented	Total		
Fleet Management & Vehicle Workshop	Environment & Healthy Lifestyles	Partial 	1	8	0	9	Partial 	<ul style="list-style-type: none"> • A corporate Fleet Management Group has been established with relevant managers. This has started work on producing Fleet Management Policies and driving guidance but these have not yet been finalised. • Procedures for the Garage Workshop are also under development. • Work has commenced on the market testing of suppliers across the workshop operation. • Work is ongoing with Finance to streamline the payment processes for Road Tax etc.

Cannock Chase District Council Internal Audit Annual Report 2019-20

June 2020



working together

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1. INTRODUCTION

- 1.1 The Internal Audit Service is a shared service with Stafford Borough Council. This report highlights the work carried out by Internal Audit to deliver the Annual Audit Opinion for Cannock Chase District Council.

The Annual Reporting Process

- 1.2 Internal Audit is an assurance function that primarily provides an independent and objective opinion to the Council on its governance arrangements, comprising of risk management and internal control. Internal Audit objectively examines, evaluates and reports on the adequacy of the Council's governance arrangements as a contribution to the proper, economic, efficient and effective use of resources. Responsibility for governance rests fully with Managers, who should establish and maintain an adequate system of internal control to enable them to discharge their responsibilities and to ensure that the Council's resources are properly applied in the manner and on the activities intended.
- 1.3 This report is the culmination of the work of the Internal Audit Section during the course of the year and seeks to:
- provide an opinion on the adequacy of the control environment;
 - comment on the nature and extent of significant risks; and
 - report the incidence of significant control failings or weaknesses.
- 1.4 It provides a summary of the work of the Section throughout 2019-20. As such it presents a snapshot picture of the areas at the time that they were reviewed and does not necessarily reflect the actions that have been or are being taken by Managers to address the weaknesses identified. The inclusion or comment on any area or function in this report does not indicate that the matters are being escalated to Members for further action. Internal Audit routinely follow-up the recommendations that have been made and will bring any relevant areas where significant weaknesses have not been addressed by managers to the attention of the Audit & Governance Committee if and when it is deemed appropriate.
- 1.5 Internal Audit has adopted an exception based reporting methodology, as such only those areas where weaknesses have been identified are reported on.

Requirement for Internal Audit

- 1.6 The requirement for an Internal Audit function derives from local government legislation, including section 151 of the Local Government Act 1972 which requires authorities to “make arrangements for the proper administration of their financial affairs”. Proper administration is interpreted in this legislation to include Internal Audit. More specific requirements are detailed in the Accounts and Audit Regulations 2015, in that a relevant body must “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance”.

Review of Internal Audit

- 1.7 A review of the Internal Audit has been undertaken within the year as part of the Quality Assurance and Improvement Programme as required by the Public Sector Internal Audit Standards.
- 1.8 There were two key elements to the review this year:-
- i. the Chief Internal Auditor has conducted a self-assessment of the section in relation to compliance with the Public Sector Internal Audit Standards (PSIAS) and the Local Government Application Note (LGAN); and
 - ii. reference to the External Quality Assessment (EQA) carried out by Cipfa in November 2016. The outcome of this review was presented to the Audit Committee in March 2017. The next EQA is due to be completed in 2021.
- 1.9 The review concluded that Internal Audit is effective and conforms sufficiently with the requirements of PSIAS/LGAN to ensure that the opinion given in this Annual Report can be relied upon for assurance purposes. Where actions have been identified these are attached in Appendix 3 at the end of this report.
- 1.10 One area of significant non-conformance with the standards was identified and this relates to PSIAS 1110 Organisational Independence. The standards require the “Chief Audit Executive” to report functionally to the Board and indicate that this includes the Audit Committee Chair and Chief Executive commenting on the Performance Development Review and the Audit Committee setting remuneration for the “Chief Audit Executive”.
- 1.11 This is not a common practice in Local Government where Members do not routinely get involved in detailed employment matters. It is felt that sufficient other safeguards to the independence of Internal Audit are currently in place within the Council such as allowing the Chief Internal Auditor the unfettered right of access to the Audit Committee Chair and Chief Executive to raise any concerns. It is therefore felt that this area of non-conformance does not compromise the effectiveness of Internal Audit although PSIAS/LGAN requires it to be disclosed in the Annual Audit Report.

- 1.12 The External Auditors, Grant Thornton, have concluded that “the internal audit service continues to provide an independent and satisfactory service to the Council and that internal audit work contributes to an effective internal control environment at the Council”.
- 1.13 In order to ensure the quality of each audit, the Senior Auditor, the Principal Auditor or the Chief Internal Auditor carries out a file review for each audit prior to the reports being issued. The Chief Internal Auditor also reviews and signs-off every report before it is issued. These processes form part of the internal quality assurance process and helps to provide a consistent approach between the auditors.

2. REVIEW OF CONTROL ENVIRONMENT

How the Control Environment is Reviewed

- 2.1 Internal Audit operates to a risk based audit plan. The audit plan is risk assessed each year to ensure that suitable audit time and resources are devoted to reviewing the more significant areas of risk.
- 2.2 This risk based approach to audit planning results in a comprehensive range of audits being undertaken during the course of the year to support the overall opinion on the control environment.

Internal Audit Opinion for 2019-20 and the Annual Governance Statement (AGS)

- 2.3 Regulation 3 of the Accounts & Audit Regulations 2015 require that the Council:-

“must ensure that it has a sound system of internal control which—
(a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;
(b) ensures that the financial and operational management of the authority is effective; and
(c) includes effective arrangements for the management of risk.

- 2.4 In addition regulation 6 of the Accounts and Audit Regulations 2015 requires that the Council:-

“must, each financial year—
(a) conduct a review of the effectiveness of the system of internal control required by regulation 3; and
(b) prepare an annual governance statement;”

- 2.5 Internal Audit has a responsibility to provide assurance from the work they undertake during the year in respect of the control environment operating within the Council to feed into this review.

2.6 Based on the work undertaken during the year and the implementation by management of the audit recommendations, Internal Audit can provide **partial assurance** that the Council's governance arrangements including risk management and systems of internal control were operating adequately and there were no instances where any breakdown of control resulted in a material discrepancy.



2.7 Four systems have been given limited assurance:

- (i) Utilities Management;
- (ii) Management of Parks & Open Spaces;
- (iii) Housing Application (Northgate): and
- (iv) IT Disaster Recovery & Back up Management .

Although there are gaps and weaknesses in the controls in these areas, no material discrepancies have been found and as such it is considered that they are not a significant governance issue at this stage. Nonetheless, it is essential that the deficiencies in these systems are addressed in order to prevent future material discrepancies.

2.8 During March 2020 we saw a large scale move to homeworking due to the Coronavirus pandemic. This has led to a rapid revision of some key processes especially where we were reliant on physical signatures as part of the process e.g. Creditor Payments, HR processes as well as the rapid introduction of new processes such as the Community Hub and Business Grants. Internal Audit has been involved on advising on some of these processes but has not had the opportunity to review them fully to confirm their operation. This is not considered to be a significant issue for the 2019-20 Financial Year but it is likely to have a more significant impact in relation to the 2020-21 year; Internal Audit plans to review these areas in more detail in the coming year.

2.9 No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance. This statement is intended to provide reasonable assurance that there is an ongoing process for identifying, evaluating and managing the key risks. These risks are reflected in the audit plan and are the subject of separate reports during the course of the year.

3. SIGNIFICANT ISSUES ARISING 2019-20

3.1 Each system/area audited is given a level of assurance based on the presence and effectiveness of the controls in place. Four levels of assurance are currently used and the definitions for each are contained in appendices 1a to 1d.

3.2 A summary of the level of assurance given to each audit is given in the table below.

	Assurance				
	Substantial	Partial	Limited	No Assurance	No Opinion
Number of Audits	6	11	4	0	3
For further information	See Appendix 1d	See Appendix 1c	See Appendix 1b	See Appendix 1a	See paragraph 3.3

3.3 Three areas were reviewed but the nature and depth of the work meant that it was not appropriate to issue a formal opinion on the level of assurance although where necessary recommendations have been made. The areas were:

- (i) Health & Wellbeing Major Projects;
- (ii) New Social Housing Building Schemes; and
- (iii) Pensions Assurance for the County

3.4 The Internal Audit Section did not identify any significant weaknesses in relation to any of the Council's key financial systems and core governance processes which were examined in 2019-20.

3.5 In addition to the main audit work the section also followed-up the progress made in relation to Audit Recommendations where the audit was not issued with a Substantial opinion. Follow-ups are generally undertaken around 6 months after the report has been finalised.

3.6 Follow-ups were completed for 13 areas (2 areas were followed-up twice in the year). At the end of the year -

- 2 areas had improved from Partial to Substantial
- 11 areas remained Partial Assurance.

3.7 In total 82 recommendations were followed-up of which:

- 29 recommendations (35%) had been implemented;
- 51 recommendations (62%) were in progress at the time of the follow-up; and
- 2 recommendations had not been implemented at least partially at the time of follow-up.

3.8 More details on the follow-ups can be found in Appendix 2.

4 AUDIT PERFORMANCE

4.1 The table below indicates the Section's performance against the audit plan for 2019-20. Performance in the last quarter of the 2019-20 Audit year was adversely affected by the COVID-19 pandemic which saw major disruption to the operation of the Council in March; this meant that it was not possible to complete all of the work in progress. In addition recruitment to the Internal Audit Apprentice position also took longer than anticipated which meant that a number of audits had to be deferred.

	2019-20				2018-19
	Planned	Actual	Actual %	Target %	Actual
Original Plan	26	24	92%	90%	81%

4.2 Twenty four audits were completed in the year out of the twenty six planned for in the original 2019-20 Audit Plan. Six audits had commenced but not been completed by the end of the year. These are:

- Sundry Debtors;
- Building Control & Inspection;
- Land charges;
- Housing Property Services;
- IT Capacity Management & Resilience; and
- Critical Information Systems not supported by IT/Corporate Department.

4.3 Included in the completed audits figure above are five audits which were originally part of the 2018-19 audit plan but were not completed in that year. The audits completed this year from the 2018-19 Audit Plan were:

- Payment Card Industry Data Security Standard Compliance;
- Mobile Devices;
- IT Strategy;
- Housing Application (Northgate); and
- IT Project Management

4.4 In addition to the audit plan the Section has also carried out a number of other pieces of ad hoc work and minor consultancy exercises including a review of Petty Cash arrangements.

5 FRAUD & IRREGULARITY WORK

Pro-active Fraud work

5.1 The Internal Audit section has taken a proactive approach to the prevention / detection of fraud and corruption. During the year it has:-

- Continued membership of the Midlands Fraud Sub Group;
- Worked to identify best practice contained in the Cipfa Code of Practice on Managing the Risk of Fraud.

Fraud/Irregularity Investigations

- 5.2 The team has not been involved in any special investigations relating to fraud or irregularities in the year relating to Cannock Chase District Council.
- 5.3 No allegations have been received through the Council's Confidential Reporting or Anti-fraud and Bribery frameworks in the year.

National Fraud Initiative Datamatching

- 5.4 The Council is a statutory participant in the Cabinet Office's National Fraud Initiative (NFI) exercise which is carried out every 2 years. The 2019-20 matches which were released in January 2019 and have been reviewed. No significant issues were identified.

Appendix 1a

Audits Planned and Completed in 2019-20 by Assurance LevelNo Assurance**Definition**

One or more High (Red) risks are lacking appropriate controls and/or controls are not operating effectively to manage the risks.

Immediate action is required by management to address the weaknesses identified in accordance with the agreed action plan

There were no audits which were classified as No Assurance in the year.

Appendix 1b

Limited Assurance Audits**Definition**

One or more Medium (Amber) risks are lacking appropriate controls and/or controls are not operating effectively to manage the risks. The residual risk score for the affected Medium risks are 9 or higher.

Prompt action is required by management to address the weaknesses identified in accordance with the agreed action plan.

Audit Area	Service Lead Officer	No of Recommendations
Utilities Management	Economic Prosperity	6
Management of Parks & Open Spaces	Environment & Healthy Lifestyles	4
Housing Application (Northgate)	Housing & Partnerships	3
IT Disaster Recovery and Back up management	Technology★	5

★ Services led by Stafford Borough Council as part of Shared Services

Appendix 1c

Partial Assurance Audits**Definition**

One or more Medium (Amber) risks are lacking appropriate controls and/or controls are not operating effectively to manage the risks. The residual risk score for the affected Medium risks are 6 or below. Prompt action is required by management to address the weaknesses identified in accordance with the agreed action plan.

Audit Area	Service Lead Officer	No of High/Medium Recommendations
Public Buildings/ Facilities Management	Economic Prosperity	3
Private Sector Housing Grants	Environment & Healthy Lifestyles	4
Countryside Management & Rangers Service	Environment & Healthy Lifestyles	3
Housing Benefits Overpayment Team	Financial Management	1
Payment Card Industry Data Security Standard Compliance	Financial Management /Technology★	2
Safeguarding Children & Vulnerable Adults	Housing & Partnerships	4
Housing Social Alarms Arrangements	Housing & Partnerships	5
Housing Properties Safety & Compliance Procedures	Housing & Partnerships	3
Mobile Devices	Technology★	6
IT Strategy	Technology★	2
IT Project Management	Technology★	6

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Appendix 1d

Substantial Assurance Audits

Definition All High (Red) and Medium (Amber) risks have appropriate controls in place and these controls are operating effectively.
No action is required by management.





















Audit Area	Service Lead Officer
Town Centre Management & Development	Economic Prosperity
Economic Development & Tourism	Economic Prosperity
Housing Benefits	Financial Management
Council Tax	Financial Management
National Non-Domestic Rates	Financial Management
Payroll	Human Resources★













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Appendix 2

Results of Follow-ups Undertaken in the Year By Assurance Level

Audit	Head of 'Service	Original Assurance	High/Medium Risk Recommendations				Revised Assurance
			Implemented	In Progress	Not Implemented	Total	
Property Management	Economic Prosperity	Partial 	0	9	0	9	Partial 
Street Cleansing	Environment & Healthy Lifestyles	Partial 	3	4	1	8	Partial 
Miscellaneous Engineering Functions	Environment & Healthy Lifestyles	Partial 	2	2	0	4	Partial 
Fleet Management & Vehicle Workshop	Environment & Healthy Lifestyles	Partial 	1	8	0	9	Partial 
Information Governance	Governance	Partial 	4	5	0	9	Partial 
Public Relations & Marketing (1 st Follow-up)	Governance	Partial 	1	2	0	3	Partial 
Stores Function	Housing & Partnerships	Partial 	5	4	0	9	Partial 
Homelessness Provisions & Housing Options Team	Housing & Partnerships	Partial 	1	1	0	2	Partial 
Lease Holder Recharges (1 st Follow-up)	Housing & Partnerships	Partial 	0	5	1	6	Partial 

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Audit	Head of 'Service	Original Assurance	High/Medium Risk Recommendations				Revised Assurance
			Implemented	In Progress	Not Implemented	Total	
Lease Holder Recharges (2 nd Follow-up)	Housing & Partnerships	Partial 	0	6	0	6	Partial 
Partnerships & CCTV	Housing & Partnerships	Partial 	4	3	0	7	Partial 
Rent Debit, Collection & Arrears	Housing & Partnerships	Partial 	4	1	0	5	Partial 
Homelessness Provisions & Housing Options Team	Housing & Partnerships	Partial 	0	1	0	1	Partial 
Insurance	Governance	Partial 	2	0	0	2	Substantial 
Public Relations & Marketing (2 nd Follow-up)	Governance	Partial 	2	0	0	2	Substantial 

Appendix 3

IMPROVEMENT PLAN FOR INTERNAL AUDIT – 2020-21

Source	Actions	Person Responsible for Implementation	Timescale
Annual Review	Internal Audit will review working paper design and use of technology to move closer to having a totally electronic audit file.	Chief Internal Auditor & Risk Manager	Jan 2021
Annual Review	Internal Audit will look at progressing some mapping of Assurance provided by others and how this can be taken into account	Chief Internal Auditor & Risk Manager	March 2021
Annual Review	Internal Audit will continue to explore ways of utilise Computer Assisted Audit Techniques into their work	Chief Internal Auditor & Risk Manager	March 2021