Report of:	Chief Internal Auditor
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Key Decision:	No
Report Track:	Audit & Governance only

Audit & Governance Committee

23 June 2015

Internal Audit Annual Audit Report 2014-15

1   Purpose of Report

1.1   To present the Internal Audit Annual Report for 2014-15

2   Recommendations

1.2   That the Committee note the Internal Audit Annual Report for 2014-15

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 Annex 1) 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 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 - Internal Audit Annual Audit Report 2014-15

Previous Consideration

Background Papers

Files held by the Chief Internal Auditor

Cannock Chase District Council Internal Audit Annual Audit Report 2014-15

June 2015

Cannock Chase COUNCIL

Stafford BOROUGH COUNCIL

Working together

CONTENTS

1. INTRODUCTION

1.1 The Internal Audit Service is a shared service with Stafford Borough Council led by Cannock Chase District 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 This report is a summary of the work of the Section throughout 2014-15. 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 This report follows 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 includes 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".

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 that are undertaken during the course of the year to support the overall opinion on the control environment. This is particularly important as there are a number of fundamental financial systems audits which have to be reviewed each year.

Internal Audit Opinion for 2014-15 and the Annual Governance Statement (AGS)

2.3   Regulation 3 of the Accounts & Audit Regulations 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, along with other assurance processes of the Council, have 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 **reasonable 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   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.

2.8   Whilst no material discrepancies have been identified, instances of control weaknesses and gaps in management controls have been found. If these are not addressed they could result in significant failings in the Council's governance arrangements.   More details are given in 3.11 - 3.12 and 5.3 below.

3.   SIGNIFICANT ISSUES ARISING 2014-15

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

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

Risk	Assurance		
	Substantial	Partial	Limited
High Risk Audits	2	2	0
Medium Risk Audits	6	16	2
Total	**8**	**18**	**2**

3.3   Two audits have been classified as Limited Assurance and both of these relate to IT functions. Action plans have been agreed for both of these and more details can be found in Appendix 1a.

3.4   18 areas have been classified as Partial Assurance. Action is also planned or in progress in relation to the areas which have been classified as Partial. Details of these audits can be found in Appendix 1b.

3.5   A list of the 8 audits classified as Substantial Assurance can be found in Appendix 1c

3.6   The quarterly Internal Audit reports provide a commentary on audits classified as Partial or Limited Assurance. Appendix 1d contains the commentary for the audits issued in Quarter 4 which have not featured in one of the quarterly reports.

3.7   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 2014-15. Although Housing Benefits and Payroll were classed as Partial the areas identified did not significantly impact on the core activities relating to Cannock Chase District Council.

3.8   The two IT areas classed as Limited are indicators that the Council's IT Governance arrangements are starting to be an area of concern. This was first flagged in the last Annual Report and the situation has not significantly improved in 2014-15. Weaknesses in the IT audits often relate back to the lack of an IT Strategy which would give a clear steer to the IT operations at the Council. A number of IT policies were issued in 2013-14 but limited training and awareness raising of their contents has occurred, which means that the policies are not embedded in the working practices of the Council and employees are often unaware of their roles and responsibilities under these policies and therefore fail to comply with them.

3.9   Issues have also been raised in the year by Internal Audit and the Legal Services Manager/Data Protection Officer in relation to lack of defined Information Governance arrangements at the Council. Whilst the Council has some policies for compliance with the Data Protection Act and the Freedom of Information Act there is limited proactive work to ensure that these procedures are operating consistently and continuously. In addition there has been a focus on Data Protection and IT Security in the past, Information Governance is a far wider areas than these elements and is a growing issue for the Council. There is a lack of clarity over roles and responsibilities in relation to Information Governance at the Council and it needs to have a higher profile, in particular the designation of a member of Leadership Team as the Senior Information Risk Owner to develop the Council's Information Governance is considered to be key.

3.10   It is recommended that the issues relating to Information Governance and lack of an IT Strategy should be considered for inclusion in the Council's Annual Governance Statement.

3.11   Through Internal Audit's planned and responsive work we have again identified instances in a number of areas of control weaknesses and lapses or gaps in supervisory/management controls; examples are given throughout the report but include the special investigation referred to in 5.5. This would seem to be as a consequence of an increase in managers' workloads through taking on additional responsibilities and having to increasingly prioritise their tasks. This issue was first reported in the 2013-14 Internal Audit Annual Report.

3.12   If this trend continues to grow then it may become a significant weakness in the governance framework and leave the Council open to significant risks and threaten the delivery of its main objectives. In view of this, this matter is again being flagged as a significant governance issue to be considered for inclusion in the Annual Governance Statement. Internal Audit will work closely with Leadership Team and managers during 2015-16 to review key management controls, how effective they are and whether they are a priority.

3.13   In addition to the main audit work the section also follow-up the progress made in relation to Audit Recommendations, this usually occurs around 6 months after the report has been finalised.

3.14   In 2014-15 after the follow-up had been completed:

- Two areas improved from Partial to Substantial
- One area improved from Limited to Partial
- One area improved from Limited to substantial
- Four areas remained as Partial at the time of the follow-up due to insufficient progress;

3.15   104 recommendations were followed-up from 8 audits of which 102 (98%) had been implemented.

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

4   **AUDIT PERFORMANCE**

4.1   The table below indicates the Section's performance against the audit plan for 2014-15.

	2014-15				2013-14
	Planned	**Actual**	**Actual %**	**Target %**	**Actual**
Original Plan	35	28	80%	90%	94%
Revised Plan	30	28	93%	90%	94%

4.2   Twenty eight audits were completed during 2014-15 out of 35 in the original Audit Plan.

4.3   The team had insufficient resources to complete the audits due to:
- a period of maternity leave
- a number of audits taking longer than anticipated to review; and
- an increase in non-productive time spent developing a new audit methodology which was implemented in the year to improve the focus of audit work. More information on this can be found in 6.8.

4.4   Five audits originally planned for 2014-15 were deferred at the request of management for various reasons including changes occurring in the service areas and staffing issues; these were Civil Contingencies, Rent Debit, Collection and Arrears, Civic Expenses, Pest Control and Creditors.

4.5   One IT audit, Cloud Computing, was abandoned as there was nothing to review (and was replaced by a review relating to a Stafford BC specific application) and one audit, Urban Forestry Management and Tree Preservation Orders, was not started.

4.6   The Audit & Governance Committee approved the revised audit plan at its March 2015 meeting. The Team completed 93% of the revised Audit Plan by the end of the year.

4.7   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. This has included some support to the project to implement the new Housing Management IT System, whose implementation has been delayed. This will be the subject of an audit in 2015-16.

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;
- Work to identify best practice contained in the Cipfa Code of Practice on Managing the Risk of Fraud.

Fraud/Irregularity Investigations

5.2   One allegation was received via the Confidential Reporting process in the year. This was passed over to the County Council as it did not relate to the District Council.

5.3   The team has also been involved in a special investigation relating to Local Taxation. The main issues identified related to the deliberate circumventing of controls rather than control failings. However some weaknesses in monitoring arrangements were identified which contributed to the failure to identify the issues early; these have been raised with management.

5.4   At the request of the Head of Housing & Waste Management the team also carried out a piece of work to investigate the situation relating to a contractor installing replacement windows in a house which had been purchased from the Council under the right-to-buy. This review revealed that the error was due to the contractor's processes and not to any failure in the Council's processes. The cost of the erroneous work was borne by the contractor and not the Council.

National Fraud Initiative Datamatching

5.5   The Council is a statutory participant in the Cabinet Office's National Fraud Initiative (NFI) exercise which is carried out every 2 years. We are working through the 2014/15 matches, and currently we have identified £22,722 of overpayments. The overpayments are in the process of being recovered.

5.6   The bulk of the overpayments relate to Housing Benefit claims with 25 customer errors being identified. The exercise has also identified 11 occasions where the Council held an incorrect National Insurance Number on its records these all related to Housing tenancy records.

6   **REVIEW OF THE EFFECTIVENESS OF INTERNAL AUDIT**

6.1   A review of the effectiveness of the system of Internal Audit has been undertaken. There were two key elements to the review:-

i.   the Chief Internal Auditor has conducted a self-assessment of the section in relation to compliance with the Public Sector Internal Audit Standards and the Local Government Application Note; and

ii. an independent review of the self-assessment was conducted by the Head of Governance.

6.2   The review concluded that Internal Audit is effective and sufficiently compliant with the requirements of the PSIAS/LGAN to ensure that the opinion given in this Annual Report can be relied upon for assurance purposes. The full results of the review are given in a separate report to the Audit and Governance Committee.

6.3   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 PDR and the Audit Committee setting remuneration for the "Chief Audit Executive". This is not a common practice in Local Government where Members do not routinely get involved in detailed employment matters. It is also 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 require it to be disclosed in the Annual Audit Report.

6.4 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".

6.5 Satisfaction surveys are issued at the end of each audit. These showed general satisfaction with the work of the section. The overall level of satisfaction is shown in the table below.

	2012-13 Actual	2013-14 Actual	**2014-15 Actual**	**Target**
Audit Satisfaction Survey	92.01%	94.78%	**96.33%**	**90%**

6.6 The level of satisfaction has continued to increase following a drop in 2012-13, however the number of satisfaction surveys returned is very low. Only 12 returns were received by the section in the 2013-14 and 9 in 2014-15.

6.7 In addition to the use of satisfaction surveys one of the Senior Auditors, 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 each report. These processes form part of the internal quality assurance process and helps to provide a consistent approach between the auditors.

6.8 As part of the 2013-14 Review an action was identified to review and revise the audit methodology used by the team. During 2014-15 time was taken out the Audit Plan to carry this out. The result has been a fundamental shift in the methodology to be a lot more risk based and providing a greater depth of supervision throughout the duration of the audit rather than it all being at the conclusion of the audit.

6.9 Whilst this had an impact on the number of audits that could be delivered in 2014-15, both in the development of the methodology and in the training of the team on the new audit process, it is anticipated that the new methodology will bring significant improvements in the future delivery of audits. The new methodology should ensure that assurance is provided to managers on their key operational risks and the controls in place to mitigate the risks and enable the auditors to have a greater understanding of the area which they are reviewing. It will also improve efficiency as it will allow any issues to be resolved as the audit progresses rather than at the end.

Audits Planned and Completed in 2014-15 by Assurance Level

Limited 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.

Audit Area	Service Lead Officer	No of Recommendations & Classification			Total
		High	**Medium**	**Low**	
Medium Risk					
Wireless Network Security ♦	Technology ★	8	4	1	**13**
Webservers & Bookings ♦	Technology ★	2	2	0	**4**

★Services led by Stafford Borough Council as part of Shared Services
♦ Reports which had not been finalised at the year end.

Partial Assurance

Definition	One or more Medium (Amber) risks are lacking appropriate controls and/or controls are not operating effectively to manage the risks. 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 & Classification			Total
		High	**Medium**	**Low**	
High Risk					
Payroll ★	Human Resources	0	2	0	**2**
Housing Benefits ♦	Financial Management	0	4	5	**9**
Medium Risk					
Use of Purchasing Cards	Financial Management / Governance	0	3	8	**11**
Business Planning, Performance Management & Corporate Plans	Managing Director/ Governance	0	6	0	**6**
Governance Framework ♦	Governance	0	8	41	**49**
Procurement ♦	Governance	0	3	12	**15**
Fleet Management & Garage Workshop ♦	Housing & Waste Management	0	6	13	**19**
Grants to Voluntary Organisations & Subscriptions	Financial Management / Commissioning	0	2	3	**5**
Dog Control	Environmental Health	0	5	2	**7**
Reprographics (including photocopiers) ★	Technology	1	1	4	**6**
Grounds Maintenance	Commissioning	0	3	0	**3**
Miscellaneous Housing Act Responsibilities & Empty Homes Scheme	Environmental Health	0	1	0	**1**

Audit Area	Service Lead Officer	No of Recommendations & Classification			Total
		High	**Medium**	**Low**	
Local Strategic Partnership	Managing Director/ Environmental Health	0	2	0	**2**
Health & Safety ♦	Governance	0	4	4	**8**
Telecommunication Arrangements ★	Technology	0	2	4	**6**
Environmental Protection / Pollution Control	Environmental Health	0	2	0	**2**
Upgrade / Patch Management ★	Technology	0	4	0	**4**
Application Management & Operations ★	Technology	0	4	0	**4**

★Services led by Stafford Borough Council as part of Shared Services
♦ Reports which had not been finalised at the year end.

Substantial Assurance

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	No of Recommendations & Classification			Total
		High	**Medium**	**Low**	
High Risk					
Council Tax	Financial Management	0	0	3	**3**
National Non-Domestic Rates♦	Financial Management	0	0	3	**3**
Medium Risk					
Budgetary Control & Budget Setting	Financial Management	0	0	10	**10**
Treasury Management	Financial Management	0	2	8	**10**
Bank Reconciliation & Banking Arrangements	Financial Management	0	2	8	**10**
Benefits – Interventions Team	Financial Management	0	0	3	**3**
Local Authority Health & Safety Inspection & Enforcement	Environmental Health	0	0	0	**0**
Markets	Economic Development	0	3	1	**4**

★Services led by Stafford Borough Council as part of Shared Services
♦ Reports which had not been finalised at the year end.

Summary of Significant Findings for Audits Issued in Quarter 4

A summary of the findings is provided in the quarterly reports for any audits not given Substantial Assurance. As there is no Quarter 4 report work issued in the final quarter is only included in this Annual Report. For consistency the summaries for the Quarter 4 audits is included below.

Limited Assurance Audits

Webservers & Bookings (IT Audit)

The review has highlighted some significant issues with regard to security and Data Protection compliance. In addition to this there is an overall lack of awareness by the Technology Section of these systems and their operation. As a result the Departments and the Technology Section are not working together consistently across the various web-hosted applications to ensure compliance with Council policies. Finally there is a failure by some of those using the systems in service areas being aware of the need for key IT management controls around contract monitoring and installation/change control documentation.

Wireless Networks (IT Audit)

Overall the review has highlighted the lack of key controls relating to the management and operation of the wireless networks. At the present time the policies, in respect of the operation and management of IT equipment and operations, have no specific reference to wireless activity and usage. In addition some specific issues were raised in relation to the access to Stafford BC's Wi-Fi network.

Partial Assurance Audits

Payroll

The main issues identified in this review related to failure to comply with the Council's Data Transfers Policy in relation to the transferring of payroll related data to outside organisations including HMRC. Payroll employees were not aware of all of the requirements of the policy and their role in ensuring the data was securely transferred.

Housing Benefits

The main risk identified related to the growing value of overpayments identified by the Council. Whilst the team has effective processes in place to progress recovery the level of new overpayments being identified is at a far higher rate than the team can clear accounts through recovery. This is due to a number of factors including the success of the interventions team in picking up undeclared changes in circumstances.

Business Planning, Performance Management & Corporate Plans

The main weaknesses identified related to the lack of a corporate approach to performance management below Priority Delivery Plan performance indicators and the lack of a defined approach to service plans.

Procurement

The main risks related to the lack of up-to-date Procurement procedures and guidance, in particular the Council's Contract Procedure Rules are in need of updating to reflect current working practices. It was also noted that greater use of spend analysis could be made to identify areas where contracts may be beneficial.

Fleet Management & Garage Workshops

The main area of weakness related to the lack of an appropriate overarching fleet management strategy supported by appropriate documented policies and procedures. This means that there is a lack of appropriate guidance and consistency of operation to ensure that fleet management contributes effectively to the achievement of corporate objectives.

Grounds Maintenance

The main risks related to the need to improve health and safety processes for lone working for the playground inspector role especially when carrying out minor repairs working at height. In addition there was a need to formalise the project management arrangements relating to the purchase and installation of a mobile working application.

Health & Safety

The main risks related to a lack of proactive direction to the work of the section. It was found that whilst there was an appropriate reactive response to issues as they arose there is no clear work plan based on a prioritisation of need to provide direction for the work of the Health & Safety Officer. There is also a need to ensure that all employees are fully aware of their roles and responsibilities and the latest Council Health & Safety policy is appropriately approved and promoted.

Telecommunication Arrangements

It was identified that there was an absence of policies and procedures for the operation of the telephones (both mobile and landline), specific areas of weakness related to the choice of mobile telephone relating to service need or IT Strategy. It was also found that there was no proactive monitoring of usage or verification that all phones were still in use. A signed contract could not be located for either Council's mobile phone arrangements and there was no evidence of information being provided to managers to allow them to review mobile phone usage in their area.

Upgrade & Patch Management (IT Audit)

The review has highlighted some issues and an inconsistent approach to work linked to the upgrade / patch management process across the two Councils. These issues can be summarised as follows:

- There is no corporate policy for Upgrade / Patch Management available to all members of staff involved in the process. The current internal Technology Section policy / documentation does not address all the key issues.

- There is a lack of formal framework regarding roles and responsibilities leading to inconsistencies in approach including the automated notifications received about upgrades and patches. Nominated System Owners / Administrators are unaware of the internal Technology Section policy / documentation and have received no specific guidance on the work they should complete.

- Notifications received regarding upgrades / patches are not being tracked fully which could lead to delays in implementing new / revised software.

- There is a lack of a consistent framework relating to testing changes following the installation of upgrades and patches.

- User / technical documentation is not consistently updated post upgrade

Application Management & Operations (IT Audit)

The review has highlighted some key issues and an inconsistent approach to the operation and management, including the implementation of key management controls. These issues can be summarised as:

- There is a lack of formal framework regarding roles and responsibilities leading to inconsistencies & failure to follow approved policy and best practice.

- Departments and the Technology Section are not working together consistently - Technology are unaware of tasks completed by services and key users / managers are unaware of what needs to be done to be compliant.

- Absence of documentation to record individual application configuration and regular tasks required.

- Contract documentation and other agreements are not available for all suppliers. In addition service managers / key users are not aware of details for supplier activity e.g. maintenance, support agreements.

Appendix 2

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

Audit	Service Lead Officer	Original Assurance	Implemented or In Progress	Not Implemented	Total	Revised Opinion
Mobile Computing	Technology★	Limited ❌	10	2	12	Partial 🔺
End User / Bespoke IT Development	Technology★	Limited ❌	2	0	2	Substantial ✓
Website Content Review	Policy	Partial 🔺	12	0	12	Substantial ✓
Sale of Council Houses	Financial Management	Partial 🔺	13	0	13	Substantial ✓
Cemeteries	Commissioning	Partial 🔺	12	0	12	Partial 🔺
Central Control	Commissioning	Partial 🔺	6	9	15	Partial 🔺
Physical & Environmental Controls	Technology★	Partial 🔺	26	0	26	Partial 🔺
ICT Business Continuity	Technology★	Partial 🔺	8	0	8	Partial 🔺

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