

Corporate Governance and Standards Committee Report

Report of Chief Internal Auditor

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## Summary of Internal Audit Reports: April to September 2016

### Recommendation

The Committee is requested to note the summary of audit reports and other associated work for the period April to September 2016 and progress against the audit plan. (Appendix 1)

#### Reason for Recommendation:

To ensure an adequate level of audit coverage.

### 1. Purpose of Report

- 1.1. To present a summary of audit work for the period 1 April 2016 to 30 September 2016.

### 2. Strategic Priorities

- 2.1. The audit of Council services supports the priority of providing efficient, cost effective and relevant quality public services that give the community value for money.

### 3. Background

- 3.1. We have to ensure that the level of audit coverage is sufficient to provide assurance on the overall standard of corporate governance. The section has undergone a fundamental service review over the last six months to identify the best service option for the Council's current needs but also looking at future developments within local government.

### 4. Summary of Audit Reports - April 2016 to September 2016

- 4.1. The summaries of the audit reports that we have carried out in the period April to September 2016 are set out below. Internal Audit uses a scale to categorise the findings and audit opinion under five classifications. These are:

- **No Opinion** – Results of one-off investigations or consultancy work ranging from investigations into potential fraud or misappropriation or other projects such as value for money reviews on which no audit opinion is given.
- **No Assurance** – Fundamental control weaknesses that need immediate action. The area reviewed has significant control weaknesses and/or significant problems were found in the course of the audit.
- **Limited Assurance** – Some assurance that the controls are suitably designed and effective but inconsistently applied and action needs to be taken to ensure risks are managed. The area reviewed has some control weaknesses and there is a risk of loss or problems identified in the course of the audit.
- **Reasonable Assurance** - Assurance that the controls are suitably designed consistently applied and effective but we have identified issues that if not addressed, increase the likelihood of risk materialising in this area. This rating reflects audits where the systems are sound and there are only low level risks.
- **Substantial Assurance** – Assurance that the controls are suitably designed consistently applied and effective. The area reviewed is well controlled and no material problems were found.

4.2. The classifications are included in the reports to managers and have been included here to provide the Committee with an overall conclusion on the findings of the audits. The reports are ranked in order of audit opinion.

## 5. NO OPINION

5.1. There have been two complaint investigations in the period. These were long running complaints with allegations of service failure and misconduct by officers. A full review was carried out and it was found that in both instances we had acted properly and there was no evidence of misconduct or inappropriate action by officers. In both cases the complainants then went to the Local Government Ombudsman who, after investigating the facts of each complaint, declined to investigate further.

5.2. During 2015-16 we started a major project to map all the income streams across the Council. This has involved tracking income of £33m over 600 cost centres. The review has identified anomalies and opportunities for rationalisation and efficiency savings and these are being dealt with as they arise.

## 6. NO ASSURANCE

6.1. There were no reports with a “No Assurance” opinion in this period.

## 7. LIMITED ASSURANCE

### Anti-Money Laundering

7.1. One of the main areas in the audit plan this year was the focus on fraud. As part of this we are looking at areas where money laundering could be an issue. One of the areas of risk for the Council is Right to Buy and tenancy fraud. The cost of housing in the south east and the substantial discounts that are available to some Council tenants has increased the risk of fraudulent activity. This is particularly an issue within London authorities where an investigation by LocalGov last year found that at least 3% of Right to Buy applications in London are now thought to be fraudulent.

- 7.2. The Right to Buy is an area of concern for financial fraud and money laundering. The large discounts make it an attractive target for financial crime and money laundering activity.
- 7.3. Under the current rules, a tenant can apply to buy their council home if:
- It is their only or main home
  - It is self-contained
  - they are a secure tenant
  - they have had a public sector landlord (e.g. a council, housing association or NHS trust) for 3 years.
- 7.4. As part of the Right to Buy process, the Council must comply with the Money Laundering Regulations 2003 which requires us to put certain control measures in place to make sure we know our customers. In addition to the 2003 legislation, the Government made further changes to the legislation in 2007, giving the Council the right to ask customers how they will fund the purchase of a property.
- 7.5. As with all types of fraud, preventing it from happening in the first place is far more cost effective than taking action once it has happened. Although there are a number of controls already in place, right to buy fraud is a recognised risk across the public sector and by implementing extra checks at the application stage, the risk can be minimised or prevented, and will ensure that council houses remain available to people in genuine need.
- 7.6. Although there were some controls in place it was recommended that:
- 1) The Housing Estates Manager carries out identity checks for each applicant and obtains a copy of at least one of the following documents, to confirm the identity of the tenant. There should also be a check that the documents are genuine and have not been tampered with in any way:
    - Full UK or EU driving licence including photograph;
    - 10 year UK or EU passport with photograph;
    - EU identity cards;
    - UK identity cards for foreign nationals
    - Residence permit issued by the Home Office.
  - 2) The Housing Estates Manager should request a copy of at least two of the following documents to confirm the applicants' proof of residency:
    - P45, P60 or payslip;
    - a current benefit or pension claim letter, book or card;
    - a utility or council tax bill;
    - a bank or credit card statement;
    - a mobile phone bill.
- 7.7. The Council already has an Anti-Money Laundering Policy but because of the Council's potential exposure this has now been reviewed and revised to take into account the emerging risks.

**Audit Opinion – Limited Assurance – Recommendations have been agreed and a new Anti-Money Laundering Policy has been drafted.**

### **Tenancy Fraud**

- 7.8. The pressure and cost of housing in the area has increased the risk of tenancy fraud within our social housing sector. We carried out a review to assess the controls that the Council has in place to prevent and deter tenancy fraud. The preliminary findings of the review found that staff do carry out some checks however, they are not consistently applied and could be more robust.
- 7.9. It was agreed that internal audit would work with Neighbourhood and Housing Management Services to improve the level of controls. Progress has been made and a Tenancy Fraud policy is currently being drafted. In addition, the Landlord Services Manager has identified a range of data that the Council already holds which could be indicators of possible fraud and which are not being used at the moment.
- 7.10. As part of these reviews internal audit met with the Local Partnership Manager from the Home Office. Central government are building links with local audit teams to help us to detect fraudulent documentation and activity. This is part of an on-going initiative under which they are willing to give the Council access to data and specialist training. The services that we have identified that would benefit from training are:
- Housing Advice
  - Housing Rents
  - Taxi Licensing
  - Recruitment (including agency staff)
  - Customer Service Centre staff.

**Audit Opinion - Limited Assurance - Although both of these reviews have been given limited assurance improvements have already been made and we are working closely with the Landlord Services Manager to identify a range of fraud indicators and embed the controls within our systems.**

## **8. REASONABLE ASSURANCE**

### **Section 106 Review**

- 8.1. Under Section 106 of the Town and Country Planning Act 1990, contributions can be sought from developers towards the costs of providing community and social infrastructure, the need for which has arisen as a result of a new development taking place. This funding is commonly known as 'Section 106' monies. S106 monies may only be spent on facilities where the new development has, at least in part, contributed to the need for the facilities. S106 funding is available for capital projects only. Revenue funding towards on-going running costs is not available.
- 8.2. The objective of the audit was to ensure that we have adequately controlled processes in place to support the effective and efficient operation of the Section 106 funding. The specific objectives of the review were to ensure that:
- Processes, procedures and systems currently in place for planning and determining Section 106 Agreements are adequate;
  - Contributions are properly collected and accounted for;
  - Spending is accounted for and is per agreement with the developer;
  - Section 106 Agreements are enforced and implemented.

- 8.3. Planning obligations also known as 'Section 106' agreements are entered into by the Council and the Developer/Contractor and form part of the planning process. Planning officers review and assess planning applications and will identify whether a Section 106 contribution is required. Any contribution is based on guidelines stated in the 'Supplementary Planning Document' (SPD). This information is then passed to Legal Services, who will draft the Section 106 agreement for the Developer/Contractor to agree and sign.
- 8.4. A Section 106 Agreement will stipulate the 'trigger points' as to when the contributions will need to be paid over to the Council. For example, on commencement of work or when dwellings have been occupied. The developer is responsible for informing the Council when the trigger points have been reached and to then pay the contribution over as agreed. The Section 106 Monitoring Officer is responsible for monitoring the trigger points and pursuing payment of the Section 106 contributions from the developer.
- 8.5. The review identified the following areas of good practice:
- The 'Planning Supplementary Document' (SPD) provides the Planning Officers with guidance on Planning Obligations along with thresholds, contributions required from developments and those from Surrey County Council and from the Council itself;
  - Planning Services has recently updated and refreshed its formal instruction sheets sent to Legal Services.;
  - Finance maintains a spreadsheet for 'Special Protected Areas' (SPAs) Section 106 contributions, to be spent on capital projects. The spreadsheet details contributions received to date and those still outstanding. In addition to this, the spreadsheet also provides information as to which projects the contributions have been allocated to.
  - The 'Spenders Meeting' will resume at the end of May 2016.
- 8.6. However there was weakness in control as the review found that monitoring information is not provided on a regular basis.

**Audit Opinion – Reasonable Assurance – Recommendation update there are now regular monitoring meetings.**

#### **Asbestos Follow-Up**

- 8.7. This was a follow-up review to assess the progress on the previous audit recommendations. The last review raised five recommendations where further work was needed. The following recommendations were raised:
- Raise staff awareness;
  - Hold all information in a central training record;
  - Produce regular updates;
  - Specific training for staff in relevant services;
  - Compliance testing

- 8.8. Of these five recommendations four have been fully implemented or are in the process of being implemented. One has not been implemented as it is a staffing decision.

### **Audit Opinion - Reasonable Assurance**

#### **Asset Management and Industrial Lettings**

- 8.9. The overall objective of the audit was to ensure that adequate controls and sound governance arrangements are in place to support the effective and efficient operation of Industrial Lettings.
- 8.10. The specific objectives of the review were to ensure that:
- Review of the Corporate Asset Management Strategy with reference to investment properties (the Industrial Estates owned by the Council);
  - To ensure that there is an Asset Management Plan in place;
  - To ensure there are lease/ rental agreements in place;
  - Lease rental income is invoiced and received regularly;
  - Rent reviews are undertaken;
  - Tenants comply with the terms of the lease/ rental agreement; and
  - Voids are monitored.
- 8.11. The review found the following areas of good practice:
- A 'Property Review Group' (PRG) is in place which meets on a monthly basis and is minuted.
  - The PRG has a terms of reference in place which is reviewed annually. The PRG is responsible for reviewing areas such as, acquisitions, disposals, capital programme bids, rent reviews and lease renewals.
  - The Asset Development team has developed an in-house IT application called 'Property Asset Database' (PAD) for staff and Councillors to access. The PAD is accessible through The Loop (Council's intranet) which provides details on all commercial properties, such as address, tenure type, area size, whether it is leased out or not. Management advised that they are currently working with IT to resolve some elements of the PAD functionality.
  - The Asset Development team performs annual property asset reviews. The 2015/16 review was conducted during September to December 2015. The review identifies which properties should be retained or disposed of dependent on set criteria, such as, the Internal Rate of Return (IRR).
  - Rent reviews and the granting of leases are approved via the Delegated Authority process.
  - Rent arrears are handled and managed by the Council's Income team, who email the Asset Development Manager, on a monthly basis, a schedule of rent arrears.
  - A proposed list of Client Managers for property assets has been recently created which will enable the Council to have nominated staff to oversee the managing and handling of commercial properties.
- 8.12. However, there were some areas where controls could be improved:
- Both the Strategy and Framework ended on 31 March 2016, a date for refresh/ update has not as yet been set;
  - An annual review of the Strategy has not taken place or reported to Executive;

- An Asset Management Plan has not been developed or rolled out to service areas;
- The 'Asset Development Handbook' requires finalising; and
- Diary alerts are currently not working on the Asset Management Database system.

### **Management Response:**

#### **Asset Strategy and Asset Management Plan (AMP)**

The revisions in the Corporate Plan have little impact on the Council's management of properties. As such, the Asset Strategy and AMP are still relevant and no major changes are required but we have prioritised a review of the Strategy and AMP in the next six months. We will also review and incorporate the corporate and operational risks associated with the Strategy and managing commercial/investment properties. However, we already set out the risks in all property decisions considered by the Executive. Following the audit we have also created a service level risk register for Asset Development that includes risks associated with managing commercial and investment properties. This was reported to the Corporate Management Team on 21 June.

#### **Asset Strategy – Performance Against Objectives**

This recommendation is agreed and there should have been a gathering of performance data to report to the Executive during 2016. However, due to other more pressing matters this has not been achieved. A piece of work will be carried out within the next six months to monitor the direction of travel in terms of the performance of property at strategic level.

#### **Asset Management Plan**

We are working closely with the services as they carry out individual service reviews. In many cases this exercise will equip them to not only use any template we produce but more importantly understand the thinking and logic behind the process. This will strengthen their development of their Service/Business Plans. Examples of this include the Car Park Strategy, Housing Strategy and Parks and Leisure's ongoing fundamental service review.

#### **Asset Development Handbook**

The handbook is a constantly evolving document that records information for surveyors on what is the current way of working. It was always intended to become a procedural document on working practices, but is currently in draft form. Planned staff changes from November will place us in a better position to finalise the document within the next 6 to 9 months.

#### **Diary Alerts**

This is now fixed and the diary alerts are working again.

### **Audit Opinion - Reasonable Assurance**

#### **Information Security**

- 8.13. Responsibility for Information Security sits within every area of the Council, with the key roles being the Senior Information Risk Officer (SIRO), Information Rights Officer (IRO) and the Information Systems Manager within the ICT team. In addition, service areas have designated 'Information Asset Owners' who are

responsible for all aspects of information security - from communicating policy to identifying training requirements within their respective areas.

- 8.14. The Council operates within a suite of policies contained within the Information Security Policy Framework, which was created in March 2011. The framework covers areas ranging from Asset Management and Access Controls, to Incident Reporting and Management.
- 8.15. Information Security training is embedded into the induction programme for new starters and the recruitment process includes the appropriate background security checks, where staff are required to handle sensitive data.
- 8.16. The Council uses a protective marking scheme to classify its data using a Boldon James system called Office Classifier. In addition, the Council uses Egress Switch for emailing sensitive data securely. The review identified the following areas of good practice:
- A protective marking scheme is used by the Council, this is facilitated by the use of Office Classifier, a software application which can be used to apply markings to the entire suite of Microsoft products.
  - Testing highlighted that the Personal Information Risk Incidents Reporting Procedure is adhered to and incidents are managed and reported effectively.
  - We are compiling an information asset register.
- 8.17. However the review highlighted the following areas for improvement:
- The Information Security Policy Framework has not been reviewed since March 2011 and requires updating.
  - The policies and procedures which sit within the Framework have not been reviewed within the last financial year and require a review to ensure that they are still applicable.
  - The governance groups that have been established do not have Terms of Reference and do not meet as frequently as group reporting lines suggest.
  - Service areas are supposed to produce a Statement of Internal Control, specifically in relation to information security but the responses are not consistent.
- 8.18. Since the review was carried out the Council has appointed a new Information Rights Officer who will work within Legal Services and it is intended that there will be a Data Protection Officer within ICT. These two officers will review our current Information Framework and take the recommendations forward.

### **Audit Opinion - Reasonable Assurance**

#### **Network Security**

- 8.19. Network Security is the responsibility of the Customer and Technical Support Team, which is part of the ICT function. The Council operates with approximately 600 PC's and around 400 of these are thin client devices (known as iGels). The strategy of moving towards more flexible ways of working is supported by thin client devices, so the number of thin client users continues to rise. There are also



provisions made for staff, members and contractors to access the network remotely, under specific controlled conditions.

8.20. Security of the network is a high priority area for the Council and the objectives of the audit were to ensure that:

- Risks relating to unauthorised access to networked resources have been formally assessed;
- Administrative privileges for Active Directory, key network equipment and remote access mechanisms are assigned in line with responsibilities;
- Access to networked resources for operational users is appropriately controlled at Active Directory level;
- Remote access to networked resources is controlled in line with a risk based approach; and
- Wi-fi access is appropriately controlled.

8.21. The review found many areas of good practice:

- Firewalls and other dynamic content filtering tools ensure that inbound and outbound traffic is monitored and rule sets are updated as required.
- The Council operates with up to date anti-virus software, updates are performed automatically and no user can connect to the network without the latest version of anti-virus software.
- Patching activity is regularly performed.
- Physical access to key network equipment is appropriately controlled.
- Access to the network by third parties/contractors is well controlled with access being blocked until it is required.
- Password and lockout periods are appropriate.
- Remote access controls use two-factor authentication and all devices are checked to ensure that the device meets corporate standards before connection is allowed.
- Wi-fi access is controlled via a login and password credential supplied by ICT. Accessing wi-fi does not provide the user with access to the corporate network.

8.22. However there were some areas where controls could be improved:

- There is no central ICT Risk Register to capture the key risks, their likelihood and impacts, risk scores and mitigation. **(Recommendation Update – to be completed by March 2017).**
- The ICT Strategy document requires updating, the strategy was last documented in 2014. **(Recommendation Update – the new strategy is now complete and awaiting agreement from Corporate Management Team).**
- The ICT Security Policy requires updating, it was last reviewed in March 2013. **(Recommendation Update – In progress).**
- The Firewall Management Policy requires updating, this was last reviewed in May 2014. **(Recommendation Update – In progress).**
- Evidence of remedial actions is required to prove that High Risk areas identified in the penetration testing have been addressed. **(Recommendation Update - Now complete)**
- There were instances where the starter and leaver process was not being correctly followed. This increases the risk that unauthorised access to the

network could occur. (**Recommendation Update - This has now been addressed and work is being carried out on an automated system to streamline this process**).

**These items have been commented on by Grant Thornton in their annual audit letter.**

**Management Response** – A full governance review is being undertaken as part of the creation of a new ICT strategy. This work includes reviewing and updating the strategy and the supporting policies and procedures.

### **Audit Opinion - Reasonable Assurance**

#### **Community Grants**

- 8.23. The Council provides annual grants to voluntary organisations and individuals. In 2015/16 the budget for grants was £132,000. The budget is the same for 2016/17. The process for the administration of grants was changed following a review in 2013. The changes were agreed by the Executive. The new process was aimed at ensuring that grants achieved their intended objectives and these objectives are aligned with the Council's priorities as set out in its Corporate Plan.
- 8.24. As part of the revised grants process, grants should be assessed to ascertain how effective they have been. Applicants complete a form outlining what the grant has been used for (which will be in line with the reason for the application) and the outcomes that have been achieved. All applicants that have been given grants of more than £5,000 are visited and an on-site inspection is made.
- 8.25. The revised grants process provides a more effective way of aligning grants to the Council's priorities. This ensures that the Council maximises the impact of the resources that it employs. However, as a further improvement it was recommended that the application process is revised to ensure that the priorities set out in the new Corporate Plan are considered in the assessment of any grant application.
- 8.26. While the application process has been implemented, it has not been possible to undertake the post-grant assessment process because of staff shortages and the need to undertake a service review. However, a new post was agreed and the post has been filled for a number of months. It is important that the assessment process is reintroduced. While this has been given a reasonable assurance rating we will carry out a further testing in the next six months to ensure that the post-grant assessments are being carried out.

### **Audit Opinion - Reasonable Assurance**

#### **Procurement Cards**

- 8.27. The Council introduced Procurement Cards several years ago and there are currently 20 active Procurement Cards held in a number of services. The Council uses an online system, that allows the cardholder and their approvers to view the specific transactions related to their Procurement Card. System administrators (namely the e-Payments team) can view all cardholders, their approvers and all their transactions on this system. Expenditure on all cards was £162,000 in 2015-16.
- 8.28. The testing found no anomalies with all card purchases being job related. There is a robust approval process and purchases were supported by receipts and supporting

documentation. All cards have pre-set limits which are agreed by the card supplier and transactions above that limit will be rejected at the point of sale. The e-Payments team provide guidance and advice on retention of receipts and invoices and this is detailed in a three monthly email to staff as well as training when staff first receive their Procurement Card.

### **Audit Opinion – Reasonable Assurance**

## **9. SUBSTANTIAL ASSURANCE**

### **Premises Licensing**

9.1. Last year an audit review of premises licenses found a number of control problems. They were administrative, financial and managerial and the review was given a Limited opinion. The audit found that there were instances where:

- Income could not always be reconciled to an application
- There was a lack of financial control and monitoring
- There was no management control over the process to ensure that licence fees have been paid
- There is no assurance that all premises have paid their annual fees
- There is no assurance that we are suspending licences for non-payment as required under the Act.

9.2. Since that time the service has been working to implement all the audit recommendations. A follow-up review was carried out and found that the recommendations had been implemented with improved management control and record keeping. Income is now being collected, monitored and properly assigned. We will continue to monitor the system to ensure that progress is maintained.

### **Audit Opinion – Substantial Assurance**

## **10. CORPORATE WORK AND PROJECTS**

### **Ombudsman**

10.1. There have been 12 Local Government Ombudsman (LGO) complaints in the first six months of 2016-17. A summary of the cases is set out below:

<b>Decision Date</b>	<b>GBC File Ref. No.</b>	<b>Service</b>	<b>Outcome</b>
07/03/16	AJ/15/0013	Corporate & Other Services	Premature
10/05/16	AJ/16/0002	Benefits & Tax	Premature
03/05/16	AJ/16/0001	Planning & Development	Closed after initial enquiries – out of jurisdiction
03/05/16	AJ/16/0003	Planning & Development	Closed after initial enquiries – no further action
17/05/16	AJ/16/0004	Housing	Premature
06/06/16	AJ/16/0005	Environmental Health & Planning	Premature
11/08/16	AJ/16/0006	Planning & Development	Closed after initial enquiries – no further action
24/08/16	AJ/16/0009	Planning & Development	Closed after initial enquiries – out of jurisdiction
02/09/16	AJ/16/0008	Housing	Premature

Decision Date	GBC File Ref. No.	Service	Outcome
06/09/16	AJ/16/0010	Environmental Services & Public Protection & Regulation	Closed after initial enquiries – out of jurisdiction
07/09/16	AJ/16/0007	Environmental Services & Public Protection & Regulation	Closed after initial enquiries – no further action
15/09/16	AJ/15/0001	Housing Ombudsman	No maladministration by the Council

10.2. It is difficult to gauge how long a Local Government Ombudsman complaint will take or how much audit will be involved. Some complaints are more complex than others and we work with the services and review the files prior to making a response to the LGO. While it may not be traditional audit work it is valuable in identifying areas of emerging risk which is then used to inform the audit plan.

## 11. GOVERNANCE PROJECTS

### Transparency Code

11.1. We carried out an initial review of the Council's compliance with the requirements of the Transparency Code. Areas for improvement and further work have been highlighted and issues arising from this work will be reported to Committee as and when they arise.

### Elections

11.2. There have been two major elections in the period plus the preparation work for the Mayoral Referendum on 13 October 2016. Elections by their very nature are subject to very stringent controls and legislation but in the main the highest risk area for local authorities has been the controls over postal votes. Internal audit has worked with electoral services to test the controls and identify administrative improvements. In addition, we intend to carry out a dummy election within the next three months which will include all the relevant officers. This will ensure that there are robust processes and management controls in place for the future and provide assurance that our democratic processes are sound.

## 12. SERVICE REVIEWS

12.1. Over the last year, Internal Audit has worked with managers on lean reviews, some as stand-alone projects and some as part of their fundamental reviews. Although this is not traditional audit work, many of the business process re-engineering disciplines involved are closely related to audit systems analysis. This has the benefit of helping managers make efficiency savings but it also increases our understanding of the services and the business risks.

### Heritage Services

12.2. We have been working with Heritage Services (Museum, Guildford House and Guildhall) on a Lean Review. This looks at all the business processes, structures and synergies to deliver a more streamlined efficient and effective service. This is now complete and a report with recommendations for the future has been submitted and will inform any future re-structure.

### **13. FINANCIAL IMPLICATIONS**

- 13.1. The financial implications of the new structure were the subject of a growth bid, which has been agreed.

### **14. LEGAL IMPLICATIONS**

- 14.1. The Local Government Act 1972 (S151) requires that a local authority “shall make arrangements for the proper administration of their financial affairs”.
- 14.2. The 1972 Act is supported by the Accounts and Audit Regulations 2011 which state that “A relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control”.
- 14.3. The internal audit plan is necessary to satisfy these legal obligations.

### **15. HUMAN RESOURCES**

- 15.1. The new structure will be in place in the latter half of 2016-17 and may lead to a change with the Plan and this will be reported to Committee.

### **16. CONCLUSION**

- 16.1. The first half of the year has been challenging with a number of unplanned pieces of work and some staffing issues. In addition, the audit focus is changing as the Council is seeking to become more entrepreneurial. This will bring new opportunities and risks and will be factored into our audits.
- 16.2. The challenge for the team is to balance the requirement for robust governance and controls and helping to deliver the Council’s ambitious change agenda.