



Please reply to:

Contact: Sam Nicholls
Service: Corporate Governance
Direct line: 01784 446240
E-mail: s.nicholls@spelthorne.gov.uk
Date: 17 June 2015

Notice of meeting

Audit Committee

Date: Thursday, 25 June 2015

Time: 7.30 pm

Place: Goddard Room, Council Offices, Knowle Green, Staines-upon-Thames TW18 1XB

To the members of the Audit Committee

Councillors:

M.J. Madams (Chairman)
A.C. Harman (Vice-Chairman)
S.A. Dunn

D. Patel
D. Saliagopoulos
H.A. Thomson

H.R.D. Williams

Spelthorne Borough Council, Council Offices, Knowle Green

Staines-upon-Thames TW18 1XB

www.spelthorne.gov.uk customer.services@spelthorne.gov.uk Telephone 01784 451499

RESPONSIBILITIES OF THE AUDIT COMMITTEE

Purpose

To provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process

Core Functions

- (a) To approve (but not direct) the internal audit's strategy, plan and performance.
- (b) To review summary internal audit reports and the main issues arising, and to seek assurance that action has been taken where necessary.
- (c) To consider the reports of external audit and inspection agencies.
- (d) To consider the effectiveness of the authority's risk management arrangements, the control environment and associated anti fraud and anti corruption arrangements. Seek assurances that action is being taken on risk related issues identified by auditors and inspectors.
- (e) To be satisfied that the Authority's assurance statements, including the Annual Governance Statement, properly reflect the risk environment and to take actions required to improve it.
- (f) To ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.
- (g) To review the financial statements, external auditors opinion and reports to members, and monitor management action in response to the issues raised by external audit.

AGENDA

Page nos.

- 1. Apologies**
To receive any apologies for absence.
- 2. Minutes** **1 - 2**
To confirm the minutes of the meeting held on 21 May 2015 (copy attached).
- 3. Disclosures of Interest**
To receive any disclosures of interest from Councillors in accordance with the Council's Code of Conduct for members.
- 4. Internal Audit Annual report** **3 - 10**
To receive a report from the internal Audit Manager (copy attached).
- 5. Corporate Risk Management** **11 - 24**
To receive a report from the Deputy Chief Executive (copy attached).

 - a) Corporate Risk Management - Grounds Maintenance Contract**
To receive a verbal update from the Head of Streetscene on risks associated with the grounds maintenance contract and the progress of obtaining horticultural expertise within the Council.
 - b) Exempt Business**
To move the exclusion of the Press/Public for the following item 5(c), in view of the likely disclosure of exempt information within the meaning of Part 1 of Schedule 12A to the Local Government Act 1972, as amended by the Local Government (Access to Information) Act 1985 and by the Local Government (Access to information) (Variation) Order 2006.
 - c) Exempt - Corporate Risk Management - Business Continuity** **25 - 32**
Paragraph 7 - Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.

And on the basis that publication of this report and appendix would not be in the public interest because disclosure to the public might afford an opportunity to defeat the purpose for which the prevention of crime is being made.

To receive a briefing report from the Risk and Resilience Manager on the corporate risks associated with business continuity (copy attached).

6. Committee Work Programme

33 - 34

To consider and approve the work programme for the forthcoming municipal year 2015/16 (copy attached).

**Minutes of the Audit Committee
21 May 2015**

Present:

Councillors:

S.A. Dunn

M.J. Madams

H.A. Thomson

A.C. Harman

D. Patel

H.R. Williams

D. Saliagopoulos

123/15 Appointment of Chairman

It was moved by Councillor A.C. Harman and seconded by Councillor D. Saliagopoulos and

Resolved that Councillor M.J. Madams be appointed Chairman of the Audit Committee for the Municipal Year 2015-2016.

124/15 Minutes

The minutes of the meeting held on 26 March 2015 were approved as a correct record.

125/15 Appointment of Vice-Chairman

It was moved by Councillor M.J. Madams and seconded by Councillor D. Patel and

Resolved that Councillor A.C. Harman be appointed Vice-Chairman of the Audit Committee for the Municipal Year 2015-2016.

This page is intentionally left blank

Audit Committee

25 June 2015



Title	Internal Audit Annual Report 2014/15		
Purpose of the report	To note		
Report Author	Deanna Harris – Head of Audit		
Cabinet Member	Councillor Tim Evans	Confidential	No
Corporate Priority	Value for money Council		
Cabinet Values	Accountability		
Recommendations	The Audit Committee notes the Internal Audit Annual Report		

1. Key issues

- 1.1 Internal Audit is “*an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.*”
- 1.2 Attached at Appendix 1 is a summary of Internal Audit reviews carried out in 2014/15 and details of other work undertaken by the team. Reports were issued during the year to senior managers, and these included recommendations aimed at reducing risks and strengthening internal controls.
- 1.3 In addition to the statutory reviews carried out, Internal Audit assists the organisation in achieving its objectives through other aspects of its work at Spelthorne:
 - (a) Advice provided to services and corporate groups on various risk and control issues
 - (b) Management of counter fraud initiatives
 - (c) Supporting corporate governance arrangements
 - (d) Non audit Investigations – the Audit team carries out investigations on behalf of management.
 - (e) Corporate Risk Management – see separate risk report. Audit provides advice to Management Team, Corporate Risk Management Group (CRMG) and co-ordinates the Council’s Corporate Risk Register.
- 1.4 A progress report was submitted to the Audit Committee in January 2015.

1.5 Head of Audit Partnership opinion is as follows:

The overall opinion is that the Council's internal control environment is generally adequate and effective. This is based on the work undertaken by Audit Services during 2014/15 which is summarised in this report.

Management has agreed to address any shortcomings identified by Audit. Issues with a significant level of risk attached have been transferred into the Council's Corporate Risk Register for quarterly monitoring by Management Team and the Audit Committee.

2. Options analysis and proposal

3. There are no options.

4. Implementation of audit recommendations will reduce risks for the authority. Failure to undertake internal audit work to the required standards would lessen the Council's assurance that effective control systems are in place and could result in an increase in the Council's annual external audit fee.

5. Financial implications

5.1 N/A

6. Other considerations

6.1 None

7. Timetable for implementation

7.1 N/A

Background papers:

Appendix:

Appendix 1 – Summary of Internal Audit Work for the year 1 April 2014 – 31 March 2015

Audit Review	Assurance Level*	Comments / Agreed areas for improvement
Insurance	Some Improvement Needed	<ul style="list-style-type: none"> • Corporate Risk Management Group (CRMG) meetings need to be held more regularly • Action plans are required to enable CRMG to monitor progress. • Opportunities to benchmark and share information need to be explored. • The officer responsible for insurance reports to Deputy Chief Executive (DCX) (Lee O'Neil) for his Health and Safety role but to DCX (Terry Collier) for insurance functions. Service Planning and performance monitoring for the insurance functions should be managed by DCX (TC). • A system is required to identify and plan where inspections are required. • The officer responsible for insurance required an up-to-date job description. • Payments relating to insurance should be approved by DCX (Terry Collier) and not by officers in DCX (Lee O'Neil) service. • A business continuity plan is required for insurance services. • A review of property valuations has been recommended. • The DCX (TC) will oversee future insurance procurements including tendering arrangements.
ICT	Effective	<p>Audit reviewed:</p> <ul style="list-style-type: none"> • IT Security policies • 3rd Party user access agreements – remote access • User access levels/rights • Starters and leavers • Physical security • Outstanding recommendations
Parking	Some Improvement Needed	<ul style="list-style-type: none"> • On-street income from Penalty Charge Notices: <ul style="list-style-type: none"> ○ Requires regular monitoring by Finance. ○ Write offs need appropriate approval. • Pay by phone income should be reconciled by Finance. • Monitoring of season ticket income should be re-instated.

		<ul style="list-style-type: none"> • Debt registration had not been undertaken since 2012/13 and needs to be resumed. • Parking Service vehicle usage should be monitored. • Complaints are not logged centrally and responses are not monitored. • The Senior Car Park Administrator requires an up-to-date job description.
Creditors	Some Improvement Needed	<ul style="list-style-type: none"> • Business continuity arrangements should be tested. • Independent checks to be carried out on change of supplier bank details. • It was noted that previous recommendations had been addressed.
Main Accounting	Some Improvement Needed	<ul style="list-style-type: none"> • Finance Manual is to be finalised. • Business Continuity Plans to be updated and tested. • Service Plan to be finalised.
Community Safety	Some Improvement Needed	<ul style="list-style-type: none"> • Health and Safety risk assessments need to be updated. • Secure network channels should be used for exchange of confidential information. • Job descriptions need to be updated. • Business continuity plan should be updated regularly and tested.
Independent Living	Some Improvement Needed	<ul style="list-style-type: none"> • Delivery notes should be signed. • The Business Continuity Plan should be updated and tested. • A formal performance management process needs to be implemented. • Proposals made to improve record keeping and accounting for income/expenditure at the Day Centres (relating to unofficial funds) • More robust processes and documentation in place for appointing and managing volunteers
Council Tax	Effective	<p>Audit reviewed:</p> <ul style="list-style-type: none"> • Recovery / suppression of accounts • Risk of theft/fraud • Write off procedures • Amendments to Standing Data • Council Tax discounts and NNDR reductions • Business Continuity • Health and Safety
Business Rates	Effective	
Payroll/Human	Some	<ul style="list-style-type: none"> • Segregation of duties is difficult to achieve in a small team. The potential risks associated

Resources	Improvement Needed	<p>with the Payroll Officers both having system administrator access have been accepted by senior management.</p> <ul style="list-style-type: none"> • Evidence has been requested to confirm disaster recovery testing undertaken by the host authority (Tandridge Council). Management will be considering adequacy of business continuity arrangements. • Independent verification of establishment records should be completed fully by all managers and non-returns pursued by Human Resources. Financial Services will be verifying employee details in future as part of budget monitoring meetings which will help to streamline processes and avoid duplication.
Procurement	Effective	<p>Audit reviewed: Compliance with new legislation and Transparency Code. This area is being monitored by the Procurement Board.</p>
Housing Benefits	Some Improvement Needed	<ul style="list-style-type: none"> • Previous recommendations were followed up • The implementation of the new Council Tax Support Scheme was satisfactory • Overpayment statistics should be updated/reviewed at regular intervals to ensure that outstanding arrears are being effectively managed
Debtors	Some Improvement Needed	<ul style="list-style-type: none"> • Suspense accounts should be cleared regularly • Recovery procedures should be reviewed • Ongoing risk of failure to invoice for income due/ need for reminders to all staff
Customer Services	Some Improvement Needed	<ul style="list-style-type: none"> • There is an ongoing resilience risk relating to the Head of Customer Services role. • Efficiency savings through the transfer of further functions to Customer Services should be explored. • Improved security measures were recommended. • Clarification over public liability cover required for hall bookings. • Need for corporate records of all complaints received/processed.
Garden Waste	Some Improvement Needed	<ul style="list-style-type: none"> • Audit has liaised with ICT to create a more efficient and effective database of garden waste customer records. • Customers should be encouraged to pay via direct debit for the service.
Supporting families	Some Improvement Needed	<ul style="list-style-type: none"> • The partnership agreement between 3 authorities needs to be finalised • Although Surrey County Council has verbally confirmed they will cover any redundancy costs if the scheme is discontinued, there is no formal agreement in place.

		<ul style="list-style-type: none"> At the time of the audit responsibility for managing the scheme following organisational re-structure was unclear. This function now sits with the DCX (TC). A joint risk assessment covering the 3 authorities has been recommended.
Independent Electoral Registration	N/A	Internal Audit was unable to complete this review due to workload issues in Electoral Registration. However, a national risk assessment is undertaken at all authorities and therefore reliance was placed on this external source of assurance.
New Homes Bonus (NHB)	Some Improvement Needed	<ul style="list-style-type: none"> Accountancy will carry out checks on the accuracy of grant claims in future It is acknowledged that NHB is currently supporting the revenue budget. This may need to be reduced over coming years as this funding may not continue indefinitely. Scope for improved coordination of the New Homes Bonus scheme by making one officer accountable for assessing progress in this area, ensuring that relevant departments work more closely together to achieve desired outcomes.
Elmsleigh Centre	Some Improvement Needed	The Council is the freehold owner of the centre. Further measures required to strengthen the overall management of income and expenditure associated with the leasing of the centre have been raised with DCX (TC).
Continuous Auditing - ongoing review of risks		CRM (Customer Relationship Management system), Town centre developments, Ashford car park, Airport Parking, change of bank contract and Laleham Park.
In Progress		
<ul style="list-style-type: none"> Treasury Management Office Services Asset Management Environment Services Leases Right to buy Follow up of previous recommendations 		

Investigations undertaken in the following areas:	
Council Tax refund	
Independent Living – unofficial funds	
Streetscene	
Council Tax - Student exemptions	
Knowle Green Office - theft of personal monies	
Sick records	
Insurance tender	
Payments to consultant	
Proof of qualifications	
Other work	
Leisure Review	<ul style="list-style-type: none"> • Review of Leisure Services was undertaken at the request of Assistant Chief Executive (Liz Borthwick). • Report has been issued to Management Team and relevant Portfolio Holders
Corporate Risk Management	<ul style="list-style-type: none"> • Internal Audit continues to co-ordinate the Corporate Risk Register and reports quarterly to Audit Committee. Attendance at Corporate Risk Management Group.
Counter Fraud	<ul style="list-style-type: none"> • Internal Audit initiated a successful joint bid to the DCLG (Department for Communities and Local Government) with Surrey and a number of other borough councils for funding (£540k) to strengthen counter fraud initiatives. The Head of Audit is currently working with partners to tackle fraud. • All audit reviews consider fraud risks and a number of specific audit tests have been undertaken to identify potential fraud. However, it remains the responsibility of management to ensure they have systems in place to prevent and detect fraud. • Internal Audit circulates details of frauds identified nationally to make staff aware of risks. • Housing – Audit is working with Housing officers and A2D (Housing Association) to tackle tenancy fraud and application irregularities. • Business Rates – Audit is working with officers to tackle avoidance and evasion of business rates. • Fraud risk assessment completed which identifies key risks for the Council.

Advice to management	<ul style="list-style-type: none"> • MAT reports – governance, risk and control issues • Staffing / recruitment issues • Alternative service delivery options for several services • Towards a Sustainable Future programme • Project management • Significant procurements / disposal of Council assets • Policies and procedures eg recovery policy, system admin procedures, Treasury Management policy and PCI DSS (Payment Card Industry Data Security Standard) self-assessment • Attendance, advice and support to a number of internal working groups
Misc	<ul style="list-style-type: none"> • Audit Committee • Service Planning and Performance Management (Service, team and Audit staff) • Towards a Sustainable Future – review of Internal Audit service delivery models and saving identified • Exploring shared service opportunities with London Boroughs and Surrey County Council • Training • Liaison with external audit • Corporate management including: Management team meetings, Departmental Management Team, Managers Briefings • Support to the Council's governance arrangements eg contribution to Annual Governance Statement • Representative on Equalities and Diversity Group • Support with election duties • Support service cost issues

Audit Committee

25 June 2015



Title	Corporate Risk Register		
Purpose of the report	To note		
Report Author	Head of Audit Partnership – Deanna Harris/Internal Audit Manager-Punita Talwar		
Cabinet Member	Councillor Tim Evans	Confidential	No
Corporate Priority	This item is not in the current list of Corporate priorities		
Cabinet Values	N/A		
Recommendations	That the Committee notes the report.		

1. Key issues

- 1.1 The Corporate Risk Register ensures key risks are identified, managed and monitored. Management Team has reviewed the Corporate Risk Register (**Appendix 1**).
- 1.2 Significant issues to report are:
- (a) **Business Continuity** –Service business continuity plans remain out of date and have not been fully tested. This means that delivery of some key services could be disrupted in future. This risk is heightened with increased security/terrorist threats, further flooding predictions, loss of key staff and increased turnover. Support to Services to update and test their Business Continuity plans will be a priority under the new service delivery model (Applied Resilience) as advised by the Risk and Resilience Manager and the Deputy Chief Executive (Terry Collier) will be confirming target dates for completion. This model is also aimed at increasing resilience for both Emergency and Business Continuity Planning through the provision of additional resource.
 - (b) The Council's **Corporate Plan** and priorities may need to be reviewed as a result of the new Council. The impact on ongoing projects, resources and Service Planning will need to be assessed.
 - (c) **Delivery of the 'Towards a Sustainable Future' (TaSF) and providing financial resilience for the authority** – Projects are progressing and monitoring continues. There is scope to enhance high level overview of the three workstreams to ensure cohesion and coordination. The increased risk of turnover and low morale arising from organisational review/restructure is acknowledged by Management

Team. Human Resources have arranged training to support officers during the period of organisational change.

- (d) **Project management** – In addition to TaSF, there is a requirement to deliver approximately 26 other key Council projects. Management Team will need to continue to assess capacity to deliver as well as revenue implications prior to approving any new projects. Management Team also need to take measures to ensure that projects which have been outstanding for considerable time are completed and consequently removed from the Project register.
- (e) **Procurement and Contracts** - The contract agreement between Spelthorne and Applied Resilience for Emergency and Business Continuity Planning is being prepared by the Principal Solicitor. On completion it will be issued to Managers for consultation. Management Team have acknowledged that an officer will need to monitor this contract in due course to ensure satisfactory outcomes are being achieved.

2. Options analysis and proposal

Either:

- i. To note and accept the contents of the Corporate Risk Register. The revised register is considered to be an accurate reflection of the high level risks affecting the Authority, as well as the progress made on actions previously proposed, based on our assessment of risk and controls in operation. (**Preferred option**)

Or:

- ii. To recommend amendments to the Corporate Risk Register for consideration by the Corporate Risk Management Group.

3. Financial implications

Resources required (staff time) to implement actions proposed in the Corporate Risk Register should be contained within existing budgets.

4. Other considerations

The Corporate Risk Register covers a wide range of risks and associated consequences including financial losses, failure in service delivery, health and safety incidents, and reputational damage.

5. Timetable for implementation

The Corporate Risk Register shows officers responsible for progressing actions, together with timescales for implementation. The register is reviewed and updated quarterly by Audit Services.

Background papers: There are none.

Appendices: Appendix 1 – Corporate Risk Register

SPELTHORNE BOROUGH COUNCIL - CORPORATE RISK REGISTER
2015/16 QUARTER 1

This register summarises the Councils most significant risk. It sets out controls in place and identifies any further action needed to mitigate risks. Actions are assigned to appropriate officers with target dates for implementation.

Reviewed June 2015

Level of risk: Likelihood vs. Impact on a scale of 1 (lowest) to 4 (highest)

RAG	RISK / CONSEQUENCES	LEVEL OF RISK	CONTROLS	OUTSTANDING ACTIONS	RISK OWNERSHIP	ACTION DATE	PROGRESS / COMMENTS
Page 13	1. Health and Safety failing resulting in death or serious injury to staff /public and legal action against the Council	4	Policies and SHE (Safety Health and Environment) system .The Health and Safety, Insurance and Risk Administrator manages the SHE Database, overseen by the Health and Safety, Insurance and Risk Manager. Managers have a legal requirement to conduct regular risk assessments. Induction training.	<i>Risk assessments for all Services are to be reviewed, and updated details entered onto the SHE system.</i>	MAT/ All Service Heads	30 June 2015 *R	Additional resource is currently in place to assist Managers in conducting/updating health and safety risk assessments for their Services. A report is going to Management Team in July proposing to make this increased resource permanent. Annual Review of Risks and Inspections to commence in June .The Health and Safety, Insurance and Risk Administrator will be supporting Managers to input this into the SHE system.
	2. Uncertainty surrounding the financial /economic/other consequences of contaminated land. Legal action against the Council.	4	Legal duty to inspect land and prioritise action. Documented records of all site investigations and assessments held. A separate risk assessment is held which is reviewed regularly. Reports issued to Management Team and Cabinet.	<i>The Contaminated Land Strategy to be finalised and approved by Cabinet.</i>	DCX (LO)/SEHM*	31 July 2015	
	3. Disaster- major in borough, e.g. flooding, resulting in significant strain on council services (eg homelessness).	4	Corporate Emergency Plan updated and approved November 2013. Membership of Local Resilience Forum (LRF). Regular testing of Emergency Assistance Centre plan. Borough Emergency Centre Plans. Incident management training and exercising. Council has been part of a multi agency debrief to learn lessons and improve multi agency response via the Local Resilience Forum. Emergency Response requirements will remain the responsibility of the authority following the commencement of the Applied Resilience Service.	<i>3i. The Corporate Emergency Plan is being updated as normal (no major changes required). 3ii. The contract agreement between Spelthorne and Applied Resilience is being prepared by the Principal Solicitor. On completion it will be issued to Managers for consultation.</i>	CX (RT)/ RRM (NM)*	01 August 2015	Function to be delivered via Applied Resilience Service from 1st August 2015. To provide a full time member of staff with a view to increasing resilience and support for Emergency and Business Continuity Planning. Recommendations agreed by Cabinet relating to the flooding response have now mostly been addressed. Suggested improvements to the Business Emergency Centre (BEC) have not all been implemented due to plans to vacate Knowle Green.

SPELTHORNE BOROUGH COUNCIL - CORPORATE RISK REGISTER
2015/16 QUARTER 1

RAG	RISK / CONSEQUENCES	LEVEL OF RISK	CONTROLS	OUTSTANDING ACTIONS	RISK OWNERSHIP	ACTION DATE	PROGRESS / COMMENTS
	4. Failure to manage corporate and service performance / failure to meet Council objectives and targets (Performance Management)	3	The Corporate Plan should set out targets for the authority which should be monitored by Members and Management Team. Service performance should be monitored by Management Team. Individual performance is monitored through the appraisal process. Flagship project performance is reported to Management Team and Members. Performance Management Working Group has been established to improve monitoring arrangements. Updates have been provided to Cabinet and the Audit Committee.	<i>Corporate Plan and priorities may need to be reviewed as a result of the new Council. The impact on ongoing projects, resources and Service Planning will need to be assessed.</i>	MAT / DCX LO	31 August 2015	DCX (LO) liaising with the Leader.
	5. Failure to align service objectives to corporate aims and priorities / Failure to deliver services effectively due to poor service planning	3	The Corporate Planning process should set out a clear vision for the authority and specific targets. Some services have statutory responsibilities. Individual Service Plans should be derived from the Council's Corporate Plan and statutory/other responsibilities. Plans incorporate resources, risks, workforce, significant projects and performance indicators.	<i>Service Plans are being prepared for 2015/16.</i>	Service Heads/ MAT	31 March	The majority of service plans have been completed, although some are still awaiting comments from portfolio holders. There has been a delay in a number of services submitting their plans due to particular work pressures, but they are in hand. Service plans may need to be reviewed depending on whether there is any review of the Council's Corporate Plan.
	6. Failure of projects due to poor project management arrangements. Lack of resource and expertise to deliver and coordinate asset related/other projects whilst continuing to maintain services.	3	1. Project management arrangements are in place including process for project initiation, consideration of resources available to deliver, identification of project risks and progress reporting processes. Corporate Project team is in place. The Council's Management Team ensures project documentation is completed, resource implications assessed and agreed control processes adhered to. Project management team meets individual members of MAT on a regular quarterly basis to review management of projects.	<i>1i. Many larger projects are asset related – this area will need to be kept under review due to limited resources in this area.</i>	MAT	31 August 2015	MAT reviewing Asset Management structure as part of 'Towards a Sustainable Future' (TaSF) programme. Proposed restructure (draft) for 2016 promotes greater links between Planning, Asset Management and Economic Development.
				<i>1ii. Management team to consider limited capacity and revenue implications prior to approving additional / new projects.</i> <i>1iii. Management team to take steps to address some longstanding projects such as Manor Park cafe, Airport Parking, Short Lane and Ashford Multi-Storey Car Park.</i>	MAT	31 August 2015	Approx 26 projects are currently being tracked through the Project Office and the TaSF programme. In addition the Leisure Centre Contract is significant and due to commence shortly. Some projects have been outstanding for considerable time. It is also noted that £350k is held in the capital budget for local projects and opportunities for match funding are currently being explored. If successful, this would have implications for revenue costs as well as resourcing and management of additional projects.

SPELTHORNE BOROUGH COUNCIL - CORPORATE RISK REGISTER
2015/16 QUARTER 1

RAG	RISK / CONSEQUENCES	LEVEL OF RISK	CONTROLS	OUTSTANDING ACTIONS	RISK OWNERSHIP	ACTION DATE	PROGRESS / COMMENTS
Page 15			2. Staines upon Thames - The Head of Planning and Housing strategy has been appointed full time until the end of 2015 as the Staines upon Thames regeneration manager with support from consultants.		Head of P&HS*	Requires monitoring	5 work streams have been fully defined and documented. A report went to Cabinet on 16th December 2014 regarding the Bridge Street site when a preferred developer was chosen (subject to contract). In late April 2015 the preferred developer advised that they could no longer sustain their original bid level, and reduced the figure. The Council is currently considering its options. The money the Council receive may well be less and later than initially projected. This will impact on when the 'planned for' projected income from reinvesting the capital receipt comes on stream.
			3. Towards a Sustainable Future - The Head of Customer Services has mapped out a programme for this challenging initiative. This identifies roles, responsibilities, key deadlines, financial implications and risks. There are three work streams/mini programmes falling under the overall TaSF programme. Knowle Green - Relocation and Redevelopment projects assigned, approved and underway. High level risks and issues identified as well as outline budget costs. Mapping of the individual projects under the three work streams. Review completed of document retention and electronic data management systems (see section 7).	3i. Management Team to consider the resource requirements and funding for the 'Towards a Sustainable Future' programme. 3ii. Possible scope for enhancing high level overview of the three workstreams to ensure cohesion and coordination.	MAT	Requires monitoring	MAT have assigned resources to the main areas of the TaSF programme, and projects are underway. No officer is currently assigned with the task of coordinating all three main work streams under the TaSF programme. It is however acknowledged that the TaSF programme brief is being prepared with key milestone dates, due to go to Cabinet for approval in July.
	7. Security / data breaches, resulting in system failure, Information Commissioner fines and reputational damage.	3	Back up and continuity arrangements managed by ICT and tested by Service Heads. ICT security policies. Personal Commitment statement required from staff. ICT security group assess ongoing risks. ICT disaster recovery test satisfactorily conducted March 2014. Information Governance Group meet regularly. Head of Corporate Governance is the Senior Information Risk Owner (SIRO).	Information Governance Group pursuing action plan to ensure information assets are identified and managed.	Head of CG *	31/08/2015 R*	The Information Governance Group are addressing some actions, although the absence of dedicated resources needs to be acknowledged. The Committee Manager is responsible for keeping the issues log up to date. Awaiting update from the Head of Corporate Governance and Committee Manager.

SPELTHORNE BOROUGH COUNCIL - CORPORATE RISK REGISTER
2015/16 QUARTER 1

RAG	RISK / CONSEQUENCES	LEVEL OF RISK	CONTROLS	OUTSTANDING ACTIONS	RISK OWNERSHIP	ACTION DATE	PROGRESS / COMMENTS
	7. See above.			<i>The Council's project team is currently considering the document retention policy and alternative electronic document management systems which will help to strengthen info security.</i>	HoCS*/ MAT	31 August 2015	The authority has decided on its approach to document management and implemented the first phase. The Idox document management system has been implemented for Environmental Health, Planning and Building Control with training being organised. Expanding Civica Contact Manager system. For internal Documents the plan is to review and rebrand Sharepoint.
	8. Failure to meet the minimum security requirements of the Government Code of Connection resulting in termination of connection to any other government sites/data.	3	A review group assesses compliance with the Government Code of Connection (COCO). Firewall installed, laptops encrypted, memory sticks banned until they are 'white-listed' as known devices on the network, and universal serial bus (USB) ports locked down. Dual factor authentication on all laptops. External penetration test and health check took place in October 2014. All Baseline Personnel Security Standard checks completed. CoCo re-accreditation achieved in January 2015 and a revised format required for next submission due in January 2016. The Cabinet Office has increased security requirements due to the implementation of the Public Service Network (PSN).		Head of ICT *	Ongoing monitoring	
	9. Lack of business continuity planning to cover loss of building, equipment, ICT or staff - leading to loss or disruption to services	3	Business Continuity (BC) Policy . The BC Forum oversees progress of BC planning. All Services should have up to date and tested BC Plans, but this is not the case. Business Impact Assessments identify priority services, resources required for their continuation and time frame. Emergency protocols for loss of building access/loss of power/loss of ICT are being developed. Emergency messaging system for staff. Live loss and denial of access exercise for Knowle Green took place Sept 2013. Improvements made to telephony resilience.	<i>1.The Risk and Resilience Manager to outline actions underway to update and test business continuity plans for all Services, as well as provide corporate steer and guidance. 2.Guidance to Services to update and test their Business Continuity plans will be a priority under the new service delivery model. 3.The contract agreement between Spelthorne and Applied Resilience is being prepared by the Principal Solicitor. On completion it will be issued to Managers for consultation.</i>	Service Heads/MAT/RM *	31 August 2015 (R*). Action Outstanding	At the March Audit Committee the Chairman asked for a progress update ahead of the June Committee. The Risk and Resilience Manager will therefore be preparing a briefing note. Corporate steer and guidance from the Risk and Resilience Manager remains outstanding for Business Continuity Planning and plans are out of date/not tested. Function to be delivered via Applied Resilience Service from 1st August 2015, with a view to increasing resilience and support for Emergency and Business Continuity Planning (full time officer will be assigned).

SPELTHORNE BOROUGH COUNCIL - CORPORATE RISK REGISTER
2015/16 QUARTER 1

RAG	RISK / CONSEQUENCES	LEVEL OF RISK	CONTROLS	OUTSTANDING ACTIONS	RISK OWNERSHIP	ACTION DATE	PROGRESS / COMMENTS
	10. Failure in service delivery due to over reliance on individuals	3	Service Heads/MAT are responsible for ensuring business continuity, including loss of key staff. Critical procedures should be documented and staff appropriately trained. Service Heads should review as part of the service planning process. Resilience may be provided from other local authorities or other organisations.	<i>MAT are reviewing structures as part of the budget saving exercise, and consideration will be given to resilience and succession planning arrangements.</i>	Service Heads/ MAT	Ongoing monitoring	Wellbeing and Resilience workshops and other training being provided to support staff during time of organisational change.
	11. Failure in service delivery due to reduced capacity and increasing demands from the community. Increased risk of delay, errors or stress.	3	Short term reductions in capacity are accommodated by prioritisation and reallocating work amongst staff. Longer term impacts and changes to demand may be more difficult to address. Service review may be required to help match resources to the level of work. Resources need to be diverted to implementing new systems or introduce new ways of working. If resources cannot be enhanced, services will have to prioritise work to resources available. Staff have access to counselling via Occupational Health.	<i>Members and Management Team will need to keep resourcing levels under review, particularly the impact of new projects and any statutory obligations on service/project delivery.</i>	Service Heads/ MAT	Ongoing monitoring	MAT maintaining under review Towards a Sustainable Future (TSF) should help to address service levels/requirements and capacity issues
	12. Low morale as a result of increasing service demand, lack of staff & finance and uncertainty due to organisational review/restructure. Increased turnover, risk of losing expertise and impact on services.	3	Employment arrangements in place include recruitment and selection, pay and rewards, training and development. Change Management process, clear communications, performance management systems, appraisals, one to one's, team meetings, performance clinics, staff meetings. A tripartite pay group is meeting regularly to discuss officer pay.	<i>1: Management Team to keep under review, particularly in light of 'Towards a Sustainable Future'.</i>	MAT	Ongoing monitoring	MAT maintaining under review . The Head of Human Resources advises MAT as appropriate. Revised structure charts have been issued to all staff outlining proposals for the permanent restructure from 2016, although these may be subject to further change. There is a risk of increased turnover during current times of uncertainty which MAT acknowledge.
				<i>2. A peer review took place January 2014 and an action plan has been developed.</i>	DCX (LO)	31 July 2015 R*	An action plan has been produced by Management Team in consultation with the Leader, which is being progressed. The key elements of the action plan are summarised in the conclusion of the Annual Governance Statement for 2014.

SPELTHORNE BOROUGH COUNCIL - CORPORATE RISK REGISTER
2015/16 QUARTER 1

RAG	RISK / CONSEQUENCES	LEVEL OF RISK	CONTROLS	OUTSTANDING ACTIONS	RISK OWNERSHIP	ACTION DATE	PROGRESS / COMMENTS
	13. Failure to comply with the Council's corporate governance requirements and standards resulting in poor value for money, Costly legal challenges and reputational damage.		Corporate Plan setting out clear purpose, vision and outcomes. Constitution setting out clearly defined roles/rules for Members/Officers. Code of Corporate Governance and Codes of Conduct to promote high standards of conduct and behaviour. Informed and transparent decision making processes open to scrutiny. Member and staff training programmes.Accountability through published accounts and community engagement .	<i>The Council's Code of Corporate Governance is to be reviewed in 2015/16</i>	MAT	Ongoing monitoring	
Page 18	14. Procurement - Weak governance arrangements and lack of transparency in procurement decisions. Contractual disputes and claims through poor specifications. Weak contract management resulting in Contractors/partners failing to deliver expected outcomes. Reputational damage and costly challenge by other companies. Financial loss/poor vfm as a result of poor contract management. Reliance on Legal for support on tendering processes/appointment of Contractors.	3	Contract Standing Orders set out tendering requirements. Officer Code of Conduct sets out requirement for declaration of interests. Contract guidelines with compliance checklist. Legal team provide support on contract management and major procurements. Contract management training held in 2012 and 2013. Specification writing training taken place. Procurement training In October 2014. Development of the e-procurement system continues and further contracts continue to be sourced with this solution which offers significant time savings and efficiencies for staff in Legal. Procurement Board meet regularly.	1i. <i>Procurement, contract management and asset management expertise is limited across the authority and this is to be reviewed under the TaSF programme. 1ii. Procurement Board to monitor implications of the new UK Public Contract Regulations 2015 and implementation of the Local Government Transparency Code requirements.</i>	MAT DCX (TC)/ PS*	Requires Monitoring	1i. Management Team has considered expertise and resources in these areas. Additional resource has been allocated to Asset Management. The Corporate Risk Management Group will continue to monitor. MAT are reviewing through TaSF and organisational restructures. 1ii. Ongoing monitoring of legislative changes by the Procurement Board. In process of agreeing new guidance notes with Legal to be issued to all staff on the public sector and EU procurement regulations changes.
				2. <i>There is limited horticultural expertise within Streetscene and therefore a risk that the Grounds Maintenance contract will not be effectively managed.</i>	DCX (LO)	Requires Monitoring	2. The Head of Streetscene has enrolled with a distance learning provider to take the RHS level 2 diploma exam. In the meantime the authority is drawing upon some of the knowledge provided by its contractors and existing employees. Audit Committee Members have requested that the Head of Streetscene attend the June committee so she can outline how risks in this area are being addressed.

SPELTHORNE BOROUGH COUNCIL - CORPORATE RISK REGISTER
2015/16 QUARTER 1

RAG	RISK / CONSEQUENCES	LEVEL OF RISK	CONTROLS	OUTSTANDING ACTIONS	RISK OWNERSHIP	ACTION DATE	PROGRESS / COMMENTS
				3. MAT will monitor the appointment of consultants and contractors for the Council's projects including Town Centre, Knowle Green and other initiatives to ensure full compliance with governance requirements	MAT	Requires Monitoring	3. MAT are monitoring. See also 1ii above.
Page 19	15.1 Pressures on Housing Service as a result of economic climate and welfare reforms including changes in government policy to restrict housing benefit. Introduction of Universal Credit may lead to staff retention issues. Loss of Housing Benefit subsidy and uncertainty over recovery of outstanding debt.	3	Service Heads/ MAT/Members are aware of risks. Working groups established to deal with changes. The authority faces some challenges in managing the loss of £500k per annum in subsidy (recovery of Housing Benefit overpayments) which will be fully realised if the roll out of Universal Credit is completed in 2017/18. This loss of subsidy may be spread over a longer period of time as completion of Universal Credit roll out slips. Accountancy have factored into outline budget projections and currently assume phase out by 2017-18. The first year's impact was reflected in the 2014/15 budget. There is currently £2.1m of outstanding Housing Benefit overpayment debt in the Council's accounts. This is being recovered, albeit repayments are often small due to Housing Benefit regulations. Accountancy to confirm the bad debt provision for the 2014/15 accounts. Cabinet has received updates on Welfare Reforms. This includes a suggested approach to the use of discretionary housing payments. Officers and A2D have been working with families affected by the benefit cap.	1. Service Heads/MAT to monitor staffing and other resource implications as appropriate.	MAT / Joint Heads of H & IL*	Requires Monitoring	There is a continual increase of households in bed and breakfast (with the added issue of overspend on the bed and breakfast budget) and the lack of resources to discharge duty. An "Advisor" was contracted to look at all options for the borough to invest in as well as look at good practice elsewhere. A number of options are now being pursued following Cabinet support for this approach. MAT are supportive of quickly filling any posts which become vacant in the Housing Options team and have agreed to a mini-restructure. This includes increasing resource for the Housing Visiting and Finance officer to assist in managing bed and breakfast debts.
	15.2 Introduction of Council Tax Support scheme has impacted on resources.	3	The council tax support scheme has generated a significant number of small council tax debts, which are difficult and time consuming to recover, impacting on resources. Recovery policy applied.	2. Service Heads/MAT to monitor staffing and other resource implications as appropriate.	DCX (TC)	Ongoing monitoring	CTS claimants have a lower collection rate of 80.9% (76.1%) compared to 98.5% overall and recovery is continuing across all areas.
	16. Poor partnership governance arrangements	3	Partnership governance policy. Significant partnerships identified. Overview and scrutiny committee to periodically review partnerships. Insurance arrangements in place		MAT	Ongoing monitoring	

SPELTHORNE BOROUGH COUNCIL - CORPORATE RISK REGISTER
2015/16 QUARTER 1

RAG	RISK / CONSEQUENCES	LEVEL OF RISK	CONTROLS	OUTSTANDING ACTIONS	RISK OWNERSHIP	ACTION DATE	PROGRESS / COMMENTS
	17. Uncertainty over economic growth and supplier failure, impacting on: <ul style="list-style-type: none"> • Delivery of contracts and services • Business Rate income. SBC now bears a significant share of any losses on collection. 	3	Financial Services monitor the financial media in relation to larger companies and critical commercial partners. Recovery and inspection of business properties is being strengthened to maximise collection/minimise losses for the Council	<i>Impact of new Business Rate arrangements on Council finances is under ongoing review.</i>	DCX (TC) *	Ongoing monitoring	Some of the DCLG Fraud fund has been allocated to dealing with Business Rate avoidance cases during 2015/16. As part of Spelthorne joining the Surrey Business Rates pool for 2015-16 the Council are participating in enhanced monitoring and data sharing with the other four participating councils.
Page 20			Economic Development Strategy is reviewed every three years. Communication of the vision, proposed actions and measures of success is taking place. Reporting to Economic Committee task group Members to advise on progress with action plans.	<i>Economic development is a Council priority and growth will impact on business rate income - this is under ongoing review.</i>	DCX (TC) * CS & EDO*	Ongoing monitoring	LGA funded adviser produced 3 reports on Key Account Management, Inward Investment and Visitor Numbers, with a number of recommendations having resourcing implications. This has been considered as part of 15-16 budget process. A growth bid has been approved as follows: - Inward Investment - £5k Stimulate economic Activity - £10k Regular monitoring updates on delivery of the Strategy had been provided to the Leader's Economic Development Task Group Magna Carta - £8k Staines-upon-Thames BID £32k SBF / Miscellaneous £16.5k Total - £71.5k The creation of a new post of Economic Development Officer has been also been approved, this post including on-costs is £29.4k This gives a total of £100.9k
	18. Failure to comply with employment legislation or statutory duty leading to possible compensation (unlimited), damage to reputation, Legal costs and significant officer time.	3	Human Resources (HR) identify changes in employment legislation, provide guidance and training to ensure compliance. Equality and Diversity working group and training provided to all staff.		MAT/ Service Heads/ Head of HR*	Ongoing monitoring	Professional HR support will continue to be available.

SPELTHORNE BOROUGH COUNCIL - CORPORATE RISK REGISTER
2015/16 QUARTER 1

RAG	RISK / CONSEQUENCES	LEVEL OF RISK	CONTROLS	OUTSTANDING ACTIONS	RISK OWNERSHIP	ACTION DATE	PROGRESS / COMMENTS
	19. Failure to comply with statutory duty / adhere to Safeguarding Policy leading to death or injury to child or vulnerable adult, legal action and reputational damage. Failure by County to address Spelthorne referrals relating to vulnerable children/adults.	3	Safeguarding policies and procedures. Staff and Member training. All referrals to Surrey County Council should be reported to a nominated Spelthorne Officer. Regular meetings held with Surrey County Council and consultation with the Surrey Safeguarding Children's Board (SSCB). Annual Section 11 audit. The Children's Safeguarding and Adults at Risk Strategies were approved by Cabinet October 2013. From 2015 the Council will have statutory responsibility for safeguarding adults.	<i>In view of Councils taking on statutory responsibility for safeguarding adults, Independent Living Managers to review any changes required to Adults at Risk policies and processes. Staff training needs to be assessed.</i>	DCX (TC)/LSM/JL & NR*	Ongoing monitoring	The Independent Living Managers are liaising with the Safeguarding Adult Social Care team to ascertain when statutory responsibility for safeguarding adults comes into effect for the authority.
Page 21	20. Service delivery and planning difficulties due to reduction in Revenue Support Grant - 30 % reduction in spending / increase in income	3	Long term strategic/financial planning. Corporate Plan / priorities reviewed. Member engagement 'Towards a Sustainable Future' programme identified potential savings and additional sources of income.	<i>Towards a sustainable future programme to be delivered</i>	MAT	Key milestone dates to be agreed with Cabinet	Programme Brief being prepared with milestone dates.
				<i>Identify alternative service delivery models and prepare business cases.</i>	Service Heads	31 August 2015	Service Heads are preparing business cases for alternative service delivery models, to be reviewed by Management Team. The Applied Resilience Service to take effect from 1 August 2015.
	21. Reduction in service delivery and possible loss of internal control as a result of savings required to balance budget	3	Management is responsible for maintaining key services and internal controls regardless of resource levels. Any savings offered will be accompanied with summary of any associated risks.		Service Heads/ MAT	Ongoing monitoring	
	22. Poor return on long term investments /investments insecure in current climate	3	Treasury Management Strategy approved annually by Members. Aim to select counter parties of the highest credit quality; credit ratings monitored closely. Council's investments managed internally in consultation with Arlingclose. Use a range of credit ratings and criteria recommended by Arlingclose. Regular monitoring ,reporting of investment portfolio and returns achieved.		DCX (TC) *	Ongoing monitoring	Outturn income achieved for 2014-15 was £200k better than budget with average rate of 5% achieved on core pooled investments (which also have achieved cumulative capital growth of £1.3m). Accountancy are continuously monitoring risk and seek to spread risk through a diversified portfolio.

SPELTHORNE BOROUGH COUNCIL - CORPORATE RISK REGISTER
2015/16 QUARTER 1

RAG	RISK / CONSEQUENCES	LEVEL OF RISK	CONTROLS	OUTSTANDING ACTIONS	RISK OWNERSHIP	ACTION DATE	PROGRESS / COMMENTS
	23. Changes arising from election of new Members, particularly relating to current priorities and delivery of projects	3	Corporate Plan and priorities will need to be reviewed following new Council Members. The impact on ongoing projects, resources and Service Planning will need to be assessed.		MAT	Ongoing monitoring	
Page 22	24. Increased risk of fraud / theft due to economic climate resulting in financial losses and damage to reputation of authority. Housing tenancy fraud reduces availability of social housing.	3	Corporate Policies including Confidential Reporting Code (Whistle blowing), Anti-fraud, Bribery and Corruption Strategy, Proceeds of Crime and Anti-Money Laundering, Code of Conduct including rules relating to gifts and hospitality, and declaration of interest. Staff are reminded about governance policies during appraisal process. Fraud awareness training for staff and Members and leaflet issued. Implications of Bribery Act (July 2010) considered by services. Various policies and procedures such as Financial Regulations and Contract Standing Orders, management checks, segregation of duties, reconciliation processes for financial systems and IT Security measures.	<i>To ensure that the DCLG fraud fund is used appropriately and that each initiative is receiving a payback.</i>	Service Heads/ MAT/Head of AP/IAM/Head of CS/Head of H&IL	Requires monitoring	Spelthorne have received £60k of the DCLG fraud fund (up to March 2016), which is being used to assist in the detection and prevention of non benefit fraud, focusing on housing, (homeless and housing applications, tenancy fraud, right to buy applications) business rates (evasion and avoidance), and Corporate/miscellaneous frauds. Audit Services are coordinating progress in terms of payback and submitting periodical fraud returns/details of the number of cases under investigation to Surrey County Council. 92 cases highlighted via NFI data matching exercise and 2 further referrals under investigation. 2 additional cases being investigated relating to B&B. Panel of officers meet periodically to review cases and decide further action. Supporting A2D on validation checks for Right to Buy applications.

SPELTHORNE BOROUGH COUNCIL - CORPORATE RISK REGISTER
2015/16 QUARTER 1

RAG	RISK / CONSEQUENCES	LEVEL OF RISK	CONTROLS	OUTSTANDING ACTIONS	RISK OWNERSHIP	ACTION DATE	PROGRESS / COMMENTS
-----	---------------------	---------------	----------	---------------------	----------------	-------------	---------------------

***KEY TO RAG RATING**

-  Actions outstanding
-  Partially actioned
-  Completed/Ongoing monitoring

***KEY TO TARGET DATES**

- * O = Original target date for assigned action
- * R = Revised target date for assigned action

***KEY TO OFFICERS**

- MAT - Management Team
- Head of CS - Head of Customer Services, Linda Norman
- Head of CG – Head of Corporate Governance, Michael Graham
- Head of ICT – Helen Dunn
- DCX (TC) – Terry Collier
- Health and Safety Officer – Stuart Mann
- Head of S & L – Head of Sustainability and Leisure Services, Sandy Muirhead
- Head of SS – Head of Streetscene, Jackie Taylor
- DCX (LO) – Lee O’Neil
- SEHM - Senior Environmental Health Manager, Tracey Wilmott-French
- PS - Principal Solicitor, Victoria Statham

- HoP&HS - Head of Planning and Housing Strategy, Heather Morgan
- Head of AM & OS – Head of Asset Management and Office Services, Dave Phillips
- Head of HR – Head of Human Resources, Jan Hunt
- CM- Contract Managers
- Joint Heads of H & IL – Joint Heads of Housing and Independent Living, Deborah Ashman and Karen Sinclair
- LSM - Leisure Services Manager, Lisa Stonehouse
- RRO – Risk and Resilience Officer, Nick Moon
- CS & EDO – Community Safety and Economic Development Officer, Keith McGroary
- Head of AP - Head of Audit Partnership , Deanna Harris
- IAM - Internal Audit Manager, Punita Talwar

This page is intentionally left blank

Document is Restricted

This page is intentionally left blank

By virtue of paragraph(s) 7a of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank

WORK PROGRAMME 2015 – 2016

AUDIT COMMITTEE - 25 JUNE 2015

Resolution Required

1. Work Programme

- 1.1 This report covers the Work Programme for the 2015/16 municipal year.
- 1.2 The Committee’s terms of reference are set out at the front of the agenda.

2. Current Work Programme

- 2.1 This is the first meeting of the Committee scheduled for the municipal year 2015/16.
- 2.2 Meetings of this Committee have been scheduled in the Council’s Diary for 2015 -16 on the following dates:-
 - **24 September 2015**
 - **24 March 2016**
- 2.3 Details of the Work Programme for the next meetings are as follows:

September 2015		
Corporate Risk Register	Audit Manager Head of Service - as appropriate <i>Performance Management – Assistant Chief Executive – Lee O’Neil</i>	Review
Corporate Risk Register	Head of Service - as appropriate	Updates on target dates missed
Annual Governance Statement	Chief Finance Officer	Approval
External Audit report on Audit and Statement of Accounts	External Audit	Report
Report on The Effectiveness of the System of Internal Audit	Audit Manager	Report
Anti-fraud, corruption and bribery policy	Audit Manager	Review
Annual Governance Statement	Chief Finance Officer	Report
Committee’s Work programme for 2015/2016	Audit Manager/ Chief Finance Officer/Audit Committee	Report

External Audit Annual Audit Letter	External Audit	Report
Corporate Risk Register	Audit Manager	Review
Corporate Risk Register	Head of Service - as appropriate	Updates as requested by Audit Committee
Internal Audit Interim Report	Audit Manager	Report
Confidential Reporting Code	Audit Manager	Review
Committee's Work programme for 2015/2016	Audit Manager/ Chief Finance Officer/Audit Committee	Report

March 2016		
External Audit Plan	External Audit	Report
Corporate Risk Register	Audit Manager	Review
Corporate Risk Register	Head of Service - as appropriate	Updates on target dates missed
Internal Audit Annual Plan	Audit Manager	Report
Committee's Work programme for 2016/2017	Audit Manager/ Chief Finance Officer/Audit Committee	Report

- 2.4 Any topics identified during consideration of the business at this meeting, will need to be included in the above Work Programme.
- 2.5 Other issues Members wish to raise for consideration at the next or any future meeting and agreed by the Committee, may be included in the Work Programme.
- 2.6 External audit may have one or two reports that arise from time to time which are not possible to predict in advance but will be incorporated into the Work Programme or appear on the agenda as appropriate.
- 2.7 Managers may be required to attend the Committee, similarly to that resolved in Minute No. 227/06, to explain why they have not implemented the recommendations of the Head of Audit Services. It is not possible to predict these circumstances but they will be dealt with as and when they arise either by incorporating into the Work Programme or appearing on the agenda as appropriate.

3. Resolution

The Committee is asked to consider and approve the Work Programme as submitted and/or amended at the meeting.

Contact: Punita Talwar, Audit Manager (01784) 446207

Report Author: Samuel Nicholls, Committee Manager (01784) 446240