Stevenage Borough Council Audit Committee

12 September 2018

Shared Internal Audit Service – Progress Report

Recommendation

> Members are recommended to:
> a) Note the Internal Audit Progress Report
> b) Note the Status of Critical and High Priority Recommendations

Contents

1 Introduction and Background

Purpose of Report

1.1   To provide Members with:

a) The progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's 2018/19 Internal Audit Plan as at 24 August 2018.
b) The findings for the period 1 April 2018 to 24 August 2018.
c) The proposed amendments required to the approved Internal Audit Plan.
d) The implementation status of previously agreed audit recommendations.
e) An update on performance management information as at 24 August 2018.

Background

1.2   Internal Audit's Annual Plan for 2018/19 was approved by the Audit Committee at its meeting on 26 March 2018. The Audit Committee receive periodic updates against the Annual Internal Audit Plan.

1.3   The work of Internal Audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit function is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed Annual Internal Audit Plan.

2 Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

2.1   As at 24 August 2018, 34% of the 2018/19 Audit Plan days had been delivered (calculation excludes contingency days that have not yet been allocated).

2.2   As at 24 August 2018 the following 2018/19 projects have been finalised:

Audit Title	Date of Issue	Assurance Level	Number of Recommendations
CSC Complaints Handling	August 2018	Substantial	One Medium, One Merits Attention
CCTV (joint internal audit)	August 2018	Limited	Nine High
Emergency Planning	August 2018	Good	None

2.3   The table below also summarises the position with regard to 2018/19 projects as at 24 August 2018. Appendix A provides a status update on each individual project within the 2018/19 Internal Audit Plan. Details of agreed start dates for the individual projects are also shown in Appendix C.

Status	No of Audits at this Stage	% of Total Audits
Final Report	3	9%
Draft Report	2	6%
In Fieldwork/Quality Review	4	12%
In Planning/Terms of Reference Issued	4	12%
Allocated	18	52%
Deferred/Cancelled	3	9%

Total	34	100%

2.4   The following 2017/18 draft reports have also been issued and await a management response:

Audit Title	Date of Issue	Assurance Level *	Number of Recommendations *
Shared Legal Service	March 2018	Moderate	Three Medium, One Merits Attention
Cyber Security	March 2018	Limited	Three High, Two Medium, Three Merits Attention

* 2017/18 Assurance Levels and Priority Ratings

Proposed Audit Plan Amendments

2.5   There has been no change to the Audit Plan since it was approved on 26 March 2018.

Critical and High Priority Recommendations

2.6   Members will be aware that a Final Audit Report is issued when it has been agreed ("signed off") by management; this includes an agreement to implement the recommendations that have been made.

2.7   The schedule attached at Appendix B details any outstanding Critical and High priority audit recommendations. The Appendix does not yet include the recommendations arising from the CCTV (joint internal audit) shown in 2.2 above, as the audit report is being submitted to a joint CCTV committee early next month.

Performance Management

2.8   The 2018/19 annual performance indicators were approved at the SIAS Board meeting in March 2018. Targets were also agreed by the SIAS Board for the majority of the performance indicators.

2.9   The actual performance for Stevenage Borough Council against the targets that can be monitored in year is set out in the table below.

Performance Indicator	Annual Target	Profiled Target	Actual to 24 Aug 2018
1. Planned Days – percentage of actual billable days against planned chargeable days completed	95%	31% (106 / 345 days)	34% (117.5 / 345 days)
2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects	95%	18% (6 / 34 projects)	15% (5 / 34 projects)
3. Client Satisfaction – percentage of client satisfaction questionnaires returned at 'satisfactory' level	100%	100%	100% (3 received) Note (1)
4. Number of Critical and High Priority Audit Recommendations agreed	95%	N/A	100% (9 High agreed) (Note (2)

Note (1) the 3 received so far in 2018/19 relate to 2017/18 projects

Note (2) these recommendations are not yet included in Appendix B – see paragraph 2.7 above

2018/19 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	LA				
Key Financial Systems – 75 days								
Main Accounting System (General Ledger)					6	Yes	0	Allocated
Debtors					10	Yes	0	Allocated
Creditors					12	Yes	0	Allocated
Treasury Management					6	Yes	0	Allocated
Payroll					12	Yes	0	Allocated
Council Tax					6	Yes	0	Allocated
NDR					6	Yes	0	Allocated
Housing Benefits					6	Yes	0	Allocated
Cash and Banking					5	Yes	0	Allocated
Housing Rents					6	Yes	0	Allocated
Operational Audits – 122 days								
Data Quality					15	Yes	13.5	Draft Report Issued
GDPR – Post Implementation Review					10	Yes	2.5	In Planning
Land Charges					7	Yes	2.5	Deferred
Emergency Planning	Good	0	0	0	10	Yes	10	Final Report Issued
Street Cleansing					15	Yes	5	In Fieldwork
CCTV – joint review	Limited	9	0	0	10	Yes	10	Final Report Issued
Development Management					10	Yes	0	Allocated
Homelessness Reduction Act					10	Yes	0	Allocated
Debt Recovery					12	Yes	2.5	In Fieldwork
Anti-Social Behaviour					10	Yes	1.5	Deferred
Herts Home Improvement Agency					2	Yes	0	In Planning
DFG Capital Grant Certification					1	Yes	0	Allocated

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	LA				
Digital – Connected to our Customers					10	Yes	3.5	Deferred
Procurement, Contract Management and Project Management – 24 days								
Refurbishment Contract					12	Yes	0.5	In Planning
Housing Development Schemes					12	Yes	1	In Planning
Risk Management and Governance – 10 days								
Risk Management					5	Yes	0	Allocated
Corporate Governance					5	Yes	0	Allocated
IT Audits – 30 days								
Cyber Security – (TSS Improvement Plan – Security)					6	Yes	0	Allocated
Incident Management / Major Incident Review Follow-up (TSS Improvement Plan – Resilience)					6	Yes	0	Allocated
Mobile Device Management and BYOD					6	Yes	6	Draft Report Issued
TSS Improvement Plan - Governance					12	Yes	10	In Quality Review
Shared Learning and Joint Reviews – 6 days								
Shared Learning					2	Yes	2	In Progress
Joint Reviews - tbd					4	No	0	Not yet allocated
Ad Hoc Advice – 5 days								
Ad Hoc Advice					5	No	2	Through Year
Follow-up Audits – 10 days								
Repairs and Voids Service					10	Yes	2.5	In Fieldwork
Completion of 17/18 Projects – 20 days								
CSC Complaints Handling	Substantial	0	1	1	10	Yes	10	Final Report Issued
Other					10	Yes	10	Final Reports Issued
Contingency – 5 days								

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	LA				
Contingency					5	No	0	Not yet allocated
Strategic Support – 43 days								
Annual Report and Head of Internal Audit Opinion 2017/18					3		3	Complete
Audit Committee					10		7	Through Year
Client Liaison					8		3.5	Through Year
Liaison with External Audit					2		0.5	Through Year
Monitoring					10		3.5	Through Year
SIAS Development					5		5	Through Year
2019/20 Audit Planning					5		0	Through Year
SBC TOTAL					**350**		**117.5**	

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
1.	GDPR Preparedness	**Shared Services** Working with East Herts Council, the Council should define the responsibilities of both parties as both Data Controllers and Data Processors with regards to the shared services that exist. The Council's data protection procedures should be updated so that: The subject access procedure includes the actions to be taken when the request involves personal identifiable information owned by East Herts Council The data breach procedures include the actions for informing officers at East Herts Council. The responsibilities of the Council's Data Protection Officer should be defined in accordance with the agreements between the two Councils.	The Council acknowledges the findings and recommendations with regards to the Council's shared services with East Herts. As part of the Council's existing review of its shared services with other partner Councils under its existing GDPR compliance action plan, it will ensure relevant action is taken defining the responsibilities of both parties, and the required processes regarding responding to data subject requests and data breach procedures.	Information Officer	30 April 2018	May 2018 - In respect of data protection responsibilities for both parties as Data Controllers and Processors, proposed plans have been discussed for respective parties' data protection obligations to be defined in an Appendix to the current Partnership Agreements in place between the two Councils. August 2018 - A draft Appendix to the current Partnership Agreement defining respective parties' data protection obligations for both Councils has been completed.	Implemented.

APPENDIX B – IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
2.	Repairs and Voids Service	**Post Project Closure Reports and Follow Up Actions** a) Management of the implementation of these actions should be included in the job objectives for the incoming Information Manager. b) Implementation of post project actions should be monitored by the ECHFL Board. For context – Finding included as background From the five projects selected, a post project closure report has been completed for four of these. The remaining one is due for completion following the final staff away day, September 2017. Whilst these projects are reported as completed, the	Agreed. Project Leads and the Information Analyst are to meet with all relevant parties on a monthly basis to review the actions and collate all relevant information and reports. This will then be reviewed and signed off by the Service Delivery Manager. Agreed. Monthly reviews of this document will take place with the Service Delivery Manager and all updates will be logged and monitored. This can then be reviewed by ECHFL. Please also refer to the attached Post Programme Actions spreadsheet.	Service Delivery Manager Service Delivery Manager and ECHFL Board	On appointment To be commenced October 2017	January 2018 - No new management updates as report issued in January 2018. March 2018 - An update will be provided by representatives of Repairs and Voids service at the Audit Committee meeting. May 2018 – This work has been commenced and a phase two action plan has been developed and is monitored by the Service Delivery Manager with monthly reports provided to the Assistant Director, Strategic Director and Portfolio Holder. Performance generally is monitored on a weekly basis and cross service voids meetings are held to ensure timely turnaround or property repairs and works. An update will be provided by representatives of Repairs and Voids service at the Audit	Implemented.

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
		closing reports for each project identify future actions and post project actions. The project team leaders are mostly in charge of the future actions. Some of the actions such as those for the Repairs Diagnosis project have been ongoing since July 2016. During the course of the audit, a consolidated post project action tracker was being developed to allow the orderly demobilisation of the programme management team. There was no central monitoring of actions prior to the implementation of this tracker. It is essential that the incoming management team continue to monitor and implement these actions. The consolidated tracker has been developed to ensure that as the programme closes down and permanent managers recruited the actions are available. Prior to this, individual project managers tracked the progress of post project actions.				Committee meeting. August 2018 – Monthly reports run to track KPI's. As part of the Phase 2 improvement programme IT system upgrade will go live in September 2018, this will further improve efficiency and productivity.	

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
		Several actions on the post programme tracker have been assigned to the 'Information Manager' post which has not yet been filled.					
3.	Digital Information Management	**Digital Record Retention** Senior Management should, in conjunction with the IT Service, identify an appropriate file management system(s) through which the Councils' record retention schedules can be enforced. The digital records, which include those that are stored within IT systems, should be reviewed on a routine basis and where there is not a demonstrable need for their retention they should be disposed of. The IT Service should maintain a record of the IT systems that do not conform to the Councils' requirements for digital record retention and appropriate compensating controls should be deployed.	SBC has recruited a new Information Officer who is delivering an action plan for the Council to comply with GDPR including focus on personal data. This post currently reports to the Head of Legal Services but will transfer to AD of Corporate Projects, Customer Services and Technology in July 2017. • Action plan delivery, • GDPR Compliance at SBC, • Proposing formation of a sub group of the Corporate Governance Group to be created to focus on good	Assistant Director (Corporate Projects, ICT and Customer Services) (Stevenage Borough Council) / Borough Solicitor	31 July 2017 31 May 2018 30 September 2017	August 2017 - This is a new addition and the management response opposite is the latest comment. The AD Corporate Projects, ICT and Customer Services and Senior IT Manager will be in attendance at the Audit Committee to take any questions. October 2017 – An update will be provided by representatives of IT Services at the Audit Committee meeting. January 2018 - An update will be provided by representatives of IT Services at the Audit Committee meeting. March 2018 - Action plan in place and being delivered / under review to achieve GDPR	Implemented.

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
			information governance for SBC, • EH have a new Policy Officer leading on GDPR compliance and staff training.		31 May 2018	compliance at SBC – regular updates to SLT • Corporate Information Governance Group (CIGG) in place and meeting and IAO's identified and active • An Information and Records Governance Manager role has now been recruited / and will be confirmed • SIAS Audit – GDPR preparedness completed and draft report issued – moderate assurance. May 2018 - SBC has recruited a new Information and Records Governance Manager (and registered DPO with the ICO) whose priority initially is overseeing and driving the delivery of a cross council action plan to comply with GDPR. This post reports to the AD of Corporate Projects, Customer Services and Technology. Key outputs currently include - Drive and deliver the GDPR Compliance Action plan programme – including mandatory training for all Council	

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						staff on GDPR. - Deliver SBC's core database - Records of Processing Activities (ROPA) - Establish of a Corporate Information Governance Group – CIGG. GDPR is setting the pace for improvements at this time – later this year we will be moving to a wider information and records governance agenda – looking at document and record management strategies, etc. August 2018 – Information and Records Governance Manager is currently supporting the completion of a number of GDPR compliance tasks in delivering the Council's GDPR Compliance Action plan programme and is working with Council service units to complete required tasks. A wider information and records governance agenda is being explored by the Information and Records Governance Manager in liaison with the IT Service and other	

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
						Council service units, with investigation of appropriate document and record management strategies for digital records stored within the IT systems.	
4.	Digital Information Management	**Security Standards for IT Systems** Management should establish a standard for securing the IT systems that are used to collect, process and store digital records. This should include, but not be limited to: - Password standards, which should be aligned to or exceed the requirement for active directory accounts. - All users should be uniquely identified and generic accounts should be locked unless there is a business requirement for their use - A full audit trail should be enabled to trace user activity. Management should	ICT Policy Frameworks to be strengthened – deliver actions within the Improvement Plan from the ICT Review (already procurement of a policy framework is being investigated) Cybersecurity Action Plan in place and being delivered.	Assistant Director (Corporate Projects, ICT and Customer Services) (Stevenage Borough Council)	30 September 2017	August 2017 - This is a new addition and the management response opposite is the latest comment. The AD Corporate Projects, ICT and Customer Services and Senior IT Manager will be in attendance at the Audit Committee to take any questions. October 2017 – An update will be provided by representatives of IT Services at the Audit Committee meeting. January 2018 - An update will be provided by representatives of IT Services at the Audit Committee meeting. March 2018 – New Access Control guidelines for IT Systems have been adopted and the shared	Implemented.

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
		maintain a record of the IT systems that do not comply with the standard and take appropriate action to mitigate the risk of a security breach.				IT Service is working with key stakeholders to implement these guidelines for all IT systems used by both Councils. May 2018 - The Council, with its Shared Technology Services partner East Herts approved an ICT Improvement Plan in November / December 2017 (replacing the Cybersecurity Plan) , which prioritised the strengthening of IT system security across the Shared Service – in revenue terms £250k ADDITIONAL investment agreed for delivery: - New policy suite in delivery - Dual factor authentication planned - ITIL training and service management framework under review – applications register etc. - Strategic Leadership receive update reports on security status –and Improvement Plan progress monitored at Strategic Director level - last SLT report 22/5/2018.	

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
						August 2018 – The IT improvement plan has a number of strands that are in the early planning stages. 1. Implement an integrated Security Information and Event Management (SIEM) Platform (not started) 2. Improve Identity and Access Management (under way) 3. Endpoint Protection Modernisation and Standardisation (under way) 4. Modernise Border Gateway (Web, Email, DLP, Mobile Clients) (under way) 5. Consider the Introduction of a Application Delivery Controller / Next Generation Firewall at the perimeter (not started) 6. GDPR / Sensitive Data Information Mapping and ROT Data Removal (under way) The IT improvement plan	

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
						covers the period 2018 – 2019.	
5.	IT Disaster Recovery (Post-Incident)	**Network resilience** Management should put in place a defined procedure for establishing a single data centre in the event of a loss of synchronisation between the two data centres. These procedures should be incorporated within the IT disaster recovery planning (see Finding 2). Furthermore, additional connectivity should be added to the IT network so that the single point of failure for Stevenage Borough Council is addressed.	Agreed. A technical procedure for establishing all IT services at a single data centre has been drafted. This will be further refined following testing and use. Additional connectivity options are being considered and will be implemented as part of the outcomes from the IT Disaster Recovery review in January 2018.	Interim Senior IT Manager	Complete 31 August 2018	January 2018 - No new management updates as report issued in January 2018. March 2018 - The technical procedure is in place and we continue to work towards establishing a single data centre and this is part of the Disaster Recovery Planning currently being undertaken. This will be developed following the establishment of the Disaster Recovery Plan. May 2018 – An appraisal of options to improve the resilience of out IT Services is underway with support from SOCITM. The recommendations are due to come forward in June 2018 and will include a timeline for implementation.	Implemented. Implemented.

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
						August 2018 - Disaster Recovery Review has been completed. A technical procedure for establishing all IT services at a single data centre has been drafted. This option is to be considered/evaluated alongside more cloud centric options. The Council is working with Microsoft to apply a Microsoft Navigator Model Approach to identify medium to long term sustainable solutions that could offer alternative solutions to remove the single point of failure. It is anticipated that a strategic roadmap and costed plan will be produced by December 2018. Short term data storage options are being appraised including cloud storage as a service. A proposal is to be considered by the IT Partnership Board in October 2018.	

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
6.	IT Disaster Recovery (Post-Incident)	**Environmental controls** Appropriate environmental controls should be installed at both data centres so that they can continue to operate in the event of a disaster. This should include: • Appropriate UPS deployed at both data centres • Appropriate power sources to support the continued operation of air conditioning at the Daneshill site. Management should define the processing capacity threshold at which it is no longer possible for a data centre to operate as the single data centre. This should be monitored and, where exceeded, appropriate action should be taken.	Agreed. Increased power resilience will be implemented with larger capacity UPS deployed at both data centres, plus a generator will be installed to support the continued operation of the Daneshill data centre in the event of power disruption. Capacity requirements will be considered as part of identifying the technical solution within the planned review of IT Disaster Recovery Plans. More formal improved capacity management processes will be introduced as part of the IT Service's adoption of ITIL.	Interim Senior IT Manager	31 May 2018 31 March 2018 31 December 2018	January 2018 - No new management updates as report issued in January 2018. March 2018 - The first meeting with the supplier is due to take place in early March and installation is expected by the original target date. This will increase our ability to operate Business As Usual and enable more effective Disaster Recovery. Additional hardware is being purchased to enable greater capacity. This initial mitigation will be in place by April 2018. This will enable the re-provisioning of a greater number of remote desktops across both councils should a data centre be lost. IT staff have undergone initial ITIL training and the learning has started to be transferred to the workplace. Further training will continue on	Implemented. Implemented. Implemented.

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
						an on-going basis. May 2018 – Works to implement the additional power resilience at Daneshill House are scheduled to take place in June 2018. Capacity requirements are being defined as part of the options appraisal exercise mentioned above. Once requirements are clearly defined, thresholds will be set and an escalation protocol agreed. August 2018 - UPS installed and tested. Action completed. Installation of new power generator was completed in June 2018. Now being addressed as part of Microsoft Navigator Approach Project. ITIL policy and procedural review is underway.	

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
7.	IT Disaster Recovery (Post-Incident)	**Disaster recovery planning** Working with stakeholders from both Councils, Senior Management must define the recovery time and point objectives for critical IT systems and determine the order by which they should be recovered by the Service. Where the Service is unable to achieve these objectives, the relevant IT system owner must identify alternative recovery solutions. The Service should put in place a defined IT disaster recovery plan, which is aligned to the Councils' continuity planning.	Agreed. A review of IT Disaster Recovery arrangements will be undertaken, which will re-establish the councils' business requirements and identify the technical solutions needed.	Interim Senior IT Manager	31 March 2018	January 2018 - No new management updates as report issued in January 2018. March 2018 - BDO have been commissioned to provide expertise and support to the review of Disaster Recovery Planning. This will be further supported by the expected team restructure once the new lead post has been recruited to. In the meantime, the IT team continue to progress this work, supported by experts from outside of the organisations. March 2018 – Recommendations from the BDO review are being addressed through the options appraisal mentioned above. It has been agreed that BDO will also review the outcome of the options appraisal to provide additional assurance that	Implemented.

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
						the issues identified through this audit have been addressed. August 2018 - Business continuity service plans have been reviewed. SLAs are being developed that cover system recovery. Microsoft Navigator Approach to identify further options to deliver a more sustainable and resilience IT systems environment.	
8.	IT Disaster Recovery (Post-Incident)	**Risk assessment and tolerance** Management should assess the risk of the data centres becoming unavailable and, where necessary, revise the risk treatment plans. Senior management at both Councils, supported by the Service, should perform a business impact assessment with regards to the loss of IT and define their respective risk appetites so that appropriate actions are	Agreed. The risk appetites of the councils will be considered and addressed as part of the planned review of IT Disaster Recovery Plans.	Interim Senior IT Manager	31 March 2018	January 2018 - No new management updates as report issued in January 2018. March 2018 - See item above. This will be considered as part of the first phase of the review of Disaster Recovery Planning being supported by BDO. May 2018 – see item	Implemented.

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (24 August 2018)
		taken by the Service.				above relating to appraisal of options. August 2018 - The risk appetites of the councils will be considered and addressed as part of the Microsoft Navigator Approach.	

Apr	May	Jun	July	Aug	Sept
2017/18 Audit – Other **(Final/Draft Reports Issued)**	Mobile Device Management and BYOD **(Draft Report Issued)**	Emergency Planning **(Final Report Issued)**	GDPR – Post Implementation Review **(In Planning)**	Debt Recovery **(In Fieldwork)**	DFG Capital Grant Certification **(Allocated)**
CSC Complaints Handling **(Final Report Issued)**	Data Quality **(Draft Report Issued)**	TSS Improvement Plan Governance **(b/f from Jan) (In Quality Review)**	Street Cleansing **(In Fieldwork)**	Housing Development Schemes **(In Planning)**	Development Mgmt. **(Allocated)**
CCTV – joint internal audit **(Final Report Issued)**			Repairs and Voids Service (Follow up) **(In Fieldwork)**	Refurbishment Contract (1) **(In Planning)**	Land Charges **(Deferred from June) (Allocated)**
					Herts Home Improvement Agency **(b/f from Feb) (In Planning)**

Oct	Nov	Dec	Jan	Feb	Mar
Main Accounting System (General Ledger) **(Allocated)**	NDR **(Allocated)**	Housing Rents **(Allocated)**	Debtors **(Allocated)**	Corporate Governance **(Allocated)**	Risk Management **(Allocated)**
Council Tax **(Allocated)**	Treasury Management **(Allocated)**	Payroll **(Allocated)**	Creditors **(Allocated)**	Cyber Security **(Allocated)**	
Housing Benefits **(Allocated)**	Cash and Banking **(Allocated)**	Digital - Connected to our Customers **(Deferred from June) (Allocated)**	Incident Management – Major Incident Review / IT Disaster Recovery Follow-up **(Allocated)**	Homelessness Reduction Act **(Allocated)**	
Refurbishment Contract (2) **(Allocated)**	Anti-Social Behaviour **(Deferred from May) (Allocated)**				

This is an indicative spread of audit start dates that may change as the financial year progresses.
All key financial systems audits have been brought forward to accommodate early closure and external audit requirements.

Assurance Level	Definition
Good	The design and operation of the internal control framework is effective, thereby ensuring that the key risks in scope are being well managed and core objectives will likely be achieved. There are minor reportable audit findings.
Satisfactory	The internal control framework is largely working well in managing the key risks in scope, with some audit findings related to the current arrangements.
Limited	The system of internal control is only partially effective, with important audit findings in key areas. Improvement in the design and/or operation of the control environment is necessary to gain assurance risks are being managed to an acceptable level, and core objectives will be achieved.
No	The system of internal control has serious gaps, and controls are not effective in managing the key risks in scope. It is highly unlikely that core objectives will be met without urgent management intervention.

Priority Level			Definition
Corporate	Critical		Audit findings which, in the present state, represent a serious risk to the organisation as a whole, i.e. reputation, financial resources and / or compliance with regulations. Management action to implement the appropriate controls is required immediately.
Service	High		Audit findings indicate a serious weakness or breakdown in control environment, which, if untreated by management intervention, is highly likely to put achievement of core service objectives at risk. Remedial action is required urgently.
	Medium		Audit findings which, if not treated by appropriate management action, are likely to put achievement of some of the core service objectives at risk. Remedial action is required in a timely manner.
	Low / Advisory		Audit findings indicate opportunities to implement good or best practice, which, if adopted, will enhance the control environment. The appropriate solution should be implemented as soon as is practically possible.