Stevenage Borough Council
Audit Committee

2019/20 Internal Audit Plan Report

19 March 2019

Recommendation

Members are recommended to approve the
proposed Stevenage Borough Council Internal Audit
Plan for 2019/20

Contents

Appendices

1. Introduction and Background

<u>Purpose of Report</u>

1.1 To provide Members with the proposed Stevenage Borough Council 2019/20 Internal Audit Plan.

<u>Background</u>

1.2 The Stevenage Borough Council Internal Audit Plan sets out the programme of internal audit work for the year ahead, and forms part of the Council's wider assurance framework. It supports the requirement to produce an audit opinion on the overall internal control environment of the Council, as well as a judgement on the robustness of risk management and governance arrangements, contained in the Head of Internal Audit annual report.

1.3 The Shared Internal Audit Service (SIAS) Audit Charter which was presented to the June 2018 meeting of this Committee shows how the Council and SIAS work together to provide a modern and effective internal audit service. This approach complies with the requirements of the United Kingdom Public Sector Internal Audit Standards (PSIAS) which came into effect on 1 April 2013 and revised on 1 April 2017. An updated version of the SIAS Audit Charter will be brought to the first meeting of Audit Committee in the 2019/20 civic year.

1.4 The PSIAS require that the audit plan must incorporate or be linked to a strategic or high-level statement which:

- Outlines how the service will be developed in accordance with the internal audit charter
- Details how the internal audit plan will be delivered
- Evidences how the service links to organisational objectives and priorities

1.5 Section 2 of this report details how the SIAS complies with this requirement.

2. Audit Planning Process

<u>Planning Principles</u>

2.1 SIAS audit planning is underpinned by the following principles:

a) Focus of assurance effort on the Council's key issues, obligations, outcomes and objectives, critical business processes and projects and principal risks. This approach ensures coverage of both strategic and key operational issues.

b) Maintenance of an up-to-date awareness of the impact of the external and internal environment on the Council's control arrangements.

c) Use of a risk assessment methodology to determine priorities for audit coverage based, as far as possible, on management's view of risk;

d) Dialogue and consultation with key stakeholders to ensure an appropriate balance of assurance needs, including recognition that in a resource constrained environment, all needs cannot be met.

e) Identification of responsibilities where services are delivered in partnership.

f) In-built flexibility to ensure that new risks and issues are accommodated as they emerge;

g) Capacity to deliver key commitments including work undertaken on behalf of External Audit, governance work and counter fraud activity;

h) Capacity to respond to management requests for assistance with special investigations, consultancy and other forms of advice.

Approach to Planning

2.2 In order to comply with the requirements of the PSIAS, SIAS has continued with a methodology for all SIAS partners which contains the following elements:

Local and National Horizon Scanning

SIAS reviews, on an ongoing basis:

- key committee reports at each client and identifies emerging risks and issues;

- the professional and national press for risks and issues emerging at national level.

Consideration of risk management arrangements

SIAS assesses the risk maturity of the Council and based on this assessment, determines the extent to which information contained within the Council's risk register informs the identification of potential audit areas.

Confirmation of the Council's objectives and priorities

SIAS confirms the current objectives and priorities of the Council. This information is used to confirm that identified auditable areas will provide assurance on areas directly linked to the achievement of the Council's objectives and priorities.

2.3 The approach to audit planning for 2019/20 has been characterised by:

a) Detailed discussions with senior managers and other key officers within the Council to confirm auditable areas and elicit high level detail of the scope of audits. This process incorporates the following four steps to assist in the later prioritisation of projects:

Risk Assessment
Managers and SIAS agree the level of risk associated with an identified auditable area.

Other Sources of Assurance
Managers are asked whether assurance in the auditable area is obtained from other assurance providers e.g. External Audit or the Health and Safety Executive. This approach ensures that provision of assurance is not duplicated.

Significance
Managers assess how significant the auditable area is in terms of the achievement of corporate or service objectives and priorities.

Timings
Managers identify when an audit should be undertaken to add most value.

b) Proposed plans are based on the information obtained from the planning meetings. Details of audits that have not been included in the proposed draft plan as a result of resource limitations are reported to senior management and the audit committee;

c) The proposed 2019/20 plans for all SIAS partner Councils are then scrutinised and cross-partner audits highlighted;

d) Proposed draft plans are presented to Senior Leadership Team for discussion and agreement;

e) The plan is shared with the External Auditor.

This approach ensures that our work gives assurance on what is important and those areas of highest risk and thus assists the Council in achieving its objectives

<u>The Planning Context</u>

2.4 The context within which local authorities provide their services remains challenging:

- Latest forecasts show a cloudy outlook for the UK economy, reflecting increasing national and international uncertainties. Local authorities will need to be attuned to the impact on their local economies and any direct investments of their own.

- Demand continues to rise, driven by complex needs, an ageing population and challenges in the healthcare system. With reduced financial support local authorities will therefore have to continue to become more innovative and commercial.

- Digital transformation continues to offer opportunities along with significant risks. The innovative use of technology is helping to reduce costs, as well as be more efficient and transparent. However, factors such as security, privacy, ethical and regulatory compliance are a recognised concern.

- Major, national programmes in areas like business rates, public health and housing mean the overall financial environment remains relatively unstable.

2.5 The resultant efficiency and transformation programmes that Councils are in the process of implementing and developing continue to profoundly alter each organisation's nature. Such developments are accompanied by potentially significant governance, risk management and internal control change.

2.6 The challenge of giving value in this context, means that Internal Audit needs to:

- Meet its core responsibilities, which are to provide appropriate assurance to Members and senior management on the effectiveness of governance, risk management and control arrangements in delivering the achievement of Council objectives;

- Identify and focus its effort on areas of significance and risk, assisting the organisation in managing change effectively, and ensuring that core controls remain effective;

- Give assurance which covers the control environment in relation to new developments, using leading edge audit approaches such as 'control risk self assessments' or 'continuous assurance' where appropriate;

- Retain flexibility in the audit plan and ensure the plan remains current and relevant as the financial year progresses.

2.7　The draft 2019/20 audit plan is included at Appendix A and contains a high-level proposed outline scope for each audit. Appendix B details the planned start months.

2.8　Stevenage Borough Council has purchased 350 audit days for 2019/20. The table below shows the estimated allocation of these audit days:

Purchased Audit Days	2019/20	%
Key Financial Systems	74	21
Operational Audits	128	36
Procurement / Contracts / Project Management	30	9
IT Audits	24	7
Risk & Governance	12	4
Counter Fraud	0	0
Shared Learning / Joint Reviews	8	2
Ad-Hoc Advice	3	1
Follow Ups	10	3
Strategic Support*	46	13
Contingency	5	1
2018/19 Projects Requiring Completion	10	3
Total allocated days	**350**	**100**

* This includes supporting the Audit Committee, monitoring, client liaison and planning for 2020/21.

2.9　Members will note the inclusion of a provision for the completion of projects that relate to 2018/19. The structure of Internal Audit's programme of work is such that full completion of every aspect of the work in an annual plan is not always possible, especially given the high dependence on client officers during a period where there are competing draws on their time e.g. year end closure procedures.

2.10　The nature of assurance work is such that enough activity must have been completed in the financial year, for the Head of Assurance to give an overall opinion on the Authority's internal control environment. In general, the tasks associated with the total completion of the plan, which includes the finalisation of all reports and negotiation of the appropriate level of agreed mitigations, is not something that adversely affects delivery of the overall opinion. The impact of any outstanding work is monitored closely during the final quarter by SIAS in conjunction with the Section 151 Officer.

3. Performance Management

Update Reporting

3.1   The work of Internal Audit is required to be reported to a Member Body so that Stevenage Borough Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan. Progress against the agreed plan for 2019/20 and any proposed changes will be reported to this Committee five times in the 2019/20 civic year.

3.2   The implementation of agreed audit recommendations will be reported to Audit Committee as part of the update reporting process.

Performance Indicators

3.3   Annual performance indicators were approved at the SIAS Board in September 2011 and are reviewed annually. Details of the targets set for 2019/20 are shown in the table below. Actual performance against target will be included in the update reports to this Committee.

Performance Indicator	Performance Target
1. **Planned Days** percentage of actual billable days against planned chargeable days completed.	95%
2. **Planned Projects** percentage of actual completed projects to draft report stage against planned completed projects. Note: to be based on the judgement of the SIAS management team and representing the best estimate as to a reasonable expectation of progress on the audit plan.	95%
3. **Client Satisfaction** percentage of client satisfaction questionnaires returned at 'satisfactory' level.	100%
4. **Number of High Priority Audit Recommendations agreed**	95%

5. External Auditor Satisfaction	Annual Audit Letter formally records that the External Auditors are able to rely upon the range and quality of SIAS' work.
6. Annual Plan	Presented to the March meeting of each Audit Committee. Or if there is no March meeting then presented to the first meeting of the new financial year.
7. Head of Assurance's Annual Report	Presented to the first meeting of each Audit Committee in the new financial year.

Stevenage Borough Council 2019/20 Proposed Internal Audit Plan

Audit	Proposed Outline Scope	Proposed Days
KEY FINANCIAL SYSTEMS		
Main Accounting System (General Ledger)	SIAS will be conducting a full assurance audit on the Main Accounting system to confirm implementation of previous audit recommendations and that controls are well designed and operating effectively. Areas of coverage may include: a) Access controls for the general ledger and associated modules, b) Setting up, deletion and monitoring of general ledger accounts in line with an established delegation of authority, c) Processing of journals and virements, ensuring that only authorised transactions with appropriate justification can be entered, d) Reconciliation of financial and non-financial systems where significant income is received, and e) Regular review and clearance of suspense accounts.	8
Debtors	Debtors will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include: a) Policies and procedures, b) Customer account creation and amendment, c) Raising of debtor accounts, d) Credit notes and refunds, e) Accounting for income received, f) Write offs, and g) Debtors control account reconciliations.	6

Audit	Proposed Outline Scope	Proposed Days
Creditors	SIAS will be conducting a full assurance audit on the Creditors system to confirm implementation of previous audit recommendations and that controls are well designed and operating effectively. Areas of coverage may include: a) Policies and procedures, b) Raising of supplier accounts, c) Ordering of goods, works and services, d) Receipt of goods, works and services, e) Payment of suppliers' invoices, f) Credit notes and refunds, and g) Creditors control account reconciliations.	10
Treasury Management	Treasury Management will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include: a) Treasury Management Practices, Policies and Procedures, b) Reporting Arrangements, c) Cash Flow Management, d) Counter-Party Risk, e) Transactions, f) On-line Banking and Investments, g) Capital and Interest Payments, h) Reconciliations, i) Performance Monitoring, and j) External Service Providers.	6
Payroll	SIAS will be conducting a full assurance audit on the Payroll system to confirm	10

Audit	Proposed Outline Scope	Proposed Days
	implementation of previous audit recommendations and that controls are well designed and operating effectively. Areas of coverage may include: a) Systems Access, b) Policies and Procedures, c) Service Continuity, d) Statutory and Superannuation Parameters, e) Starters and Leavers, f) Contract Variations, g) Additional Payments, Overtime and Expenses, h) Pay Run, i) PAYE Real Time Information, j) Recovery of Overpayments, and k) Payroll Records (Data Protection / Security).	
Council Tax	Council Tax will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include: a) Policies, Procedures and Legislation, b) Amendment to Council Tax records, c) Discounts and Exemptions, e.g. Single Person Discount d) In-year Billing, e) Collection and Refunds, f) Recovery, Enforcement and Write Offs, g) Reconciliation between Council Tax system and General Ledger, h) Performance monitoring and Performance, and i) System access.	6

Audit	Proposed Outline Scope	Proposed Days
Business Rates (NDR)	Business Rates will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include: a) Policies, procedures and regulatory compliance, b) Reconciliation between NDR system and Valuation lists, c) Multiplier setting, d) Voids and reliefs, e) In-year Billing, f) Collection and refunds, g) Recovery, enforcement and write offs, h) Reconciliation between NDR system and general ledger, i) Performance monitoring and management, and j) System access.	6
Housing Benefits	Housing Benefits will have reduced coverage this year to confirm implementation of previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include: a) Policies, procedures and set-up of standing data, b) Assessments and backdating, c) Payments, d) Recovery of Overpayments, e) Reconciliations, f) Performance Monitoring, and g) Security of Data.	6
Cash and Banking	Cash and Banking will have reduced coverage this year to confirm implementation of	6

Audit	Proposed Outline Scope	Proposed Days
	previous audit recommendations and that existing controls are operating effectively. Areas of coverage may include: a) Security of cash and cheques received into departments and through the kiosk, b) Processing of cash and cheque payments, c) Collection and banking of kiosk income, and d) Bank Reconciliations.	
Housing Rents	SIAS will be conducting a full assurance audit on the Housing Rents system to confirm implementation of previous audit recommendations and that controls are well designed and operating effectively. Areas of coverage may include: a) Procedures and processes of all stages of rent setting, rent collection and arrears management, b) Annual rent setting, input into the Housing Management System and communication with tenants, c) Tenancy status, collection of rent, including refunds, and reconciliation to the general ledger account, and d) Management of rent arrears, action taken, including write offs (current and former tenants) and evictions, e) Housing rents suspense account, f) Rent refunds.	10
OPERATIONAL AUDITS		
Health and Safety	The audit will provide assurance that the Council has appropriate controls in place to help meet its statutory obligations under the Health and Safety at Work Act and associated legislation. It may also cover whether the Council has good health and	10

Audit	Proposed Outline Scope	Proposed Days
	safety systems and practice. The audit will also follow up the review of operational health and safety arrangements at Cavendish Road Depot.	
Sickness Absence Management	The audit will provide assurance on the effectiveness of the sickness management absence system. This may include: a) Sickness policies and application by managers, b) Health Review and Occupational Health arrangements, c) Management information and monitoring of effectiveness.	10
Facilities Management	The audit will provide assurance on the management and maintenance of the Council's operational buildings. This may include: a) The control framework for the Council's post room service, b) Management of the cleaning contract, c) Surveying and delivery of planned and routine maintenance to Council buildings.	6
Rechargeable Works	The audit will provide assurance on the status of recharging in respect of housing repairs and maintenance, including voids. This may include: a) Associated policy and communication, b) The roles and responsibilities for pre-payments and raising recharges, c) Effectiveness of any debt collection, d) The financial processing of recharges.	10
Insurance	The audit will provide high level assurance on appropriate cover and limits, claims handling and premiums.	6

Audit	Proposed Outline Scope	Proposed Days
Garage Investment Programme	A review of the programme to refurbish Council owned garage blocks across the town. The audit may include: a) Arrangements for managing the Council's contractors, b) Oversight of programme management and benefits realisation.	10
Cemeteries	The audit will provide assurance on the effectiveness of managing the council's cemeteries. This may include: a) Control of customer and client receipts. b) Arrangements for record keeping, c) Oversight of any memorials in cemeteries (so that they do not pose a risk to health and safety).	6
Herts Home Improvement Agency	To provide assurance that a robust internal control framework is in place to support the delivery of activities and outcomes of the Home Improvement Agency. Audit day contributions from all SIAS partners who are in the partnership have been sought.	2
Town Centre Regeneration – SG1	A governance review of the Council's regeneration programme for Stevenage Town Centre. Coverage may include: a) Appropriateness of governance framework in place, b) Effectiveness of programme and project management/oversight of milestones and benefits realisation.	12
Queensway /	A governance review of the Council's redevelopment programme. This audit may	12

Audit	Proposed Outline Scope	Proposed Days
Marshgate Redevelopment	include: a) Appropriateness of governance framework in place, b) Effectiveness of programme and project management/oversight of milestones and benefits realisation.	
Recycling	The audit will provide assurance over the receipt of grants and contributions, income from dry recyclables and from other associated income streams.	10
Stevenage Museum	An establishment audit to provide assurance over the control of income, expenditure, visitor/event management and displays/collections.	6
Homelessness Reduction Act	To provide assurance that the Council has adequately responded to the new Homelessness Reduction Act legislation and assess the impact the new legislation has on temporary accommodation demands and spending. In addition, this review will seek to provide assurance on the Council's approach to rough sleeping.	10
Land Charges	The Infrastructure Act 2015 authorised the transfer of local land charges registers and services from local authorities to be held and provided centrally at Land Registry. Councils play a key role in the collation and supply of data affecting their local areas which is essential in order to keep the new central digitised register updated. Local authorities are still required to apply, vary and cancel charges in the new register. They will also need to provide source documents on request and respond to additional enquiries from customers following HM Land Registry's issue of a search	8

Audit	Proposed Outline Scope	Proposed Days
	result. Our work is designed to review the Council's response to the changes in the provision of local land charge searches, including the secure transfer of data to the Land Registry.	
Safeguarding	A review of the Council wide requirement to meet obligations relating to safeguarding children and adults from abuse and neglect.	10
PROCUREMENT, CONTRACT MANAGEMENT AND PROJECT MANAGEMENT		
Major Refurbishment Contract	Audit coverage of the Major Refurbishment Contract (otherwise known as the "Flat Block" contract). This may include: a) Programme and contract management, b) Governance arrangements, c) Benefits realisation.	10
Procurement	The audit will provide assurance that the Council is complying with legislation; there is effective corporate policy, procurement guidance/procedures and appropriate training.	10
Housing Development Schemes	Further audit coverage of the Kenilworth Scheme is proposed in 2019/20. This may include: a) Compensation payments and buying out private leaseholders, b) OJEU compliant procurement, project management and payments,	10

Audit	Proposed Outline Scope	Proposed Days
	c) Governance and oversight, including risk management.	
SHARED LEARNING		
Joint Reviews	The SIAS Board traditionally agree a topic (or topics) for consideration as joint reviews across the SIAS partners in-year. This is likely to include a review of the Shared Anti-Fraud Service. Any others have yet to be determined. Where no further topic is specified, the audit days will be returned to contingency for use on emerging audits / risks, applied to other audits in the plan or used on audits in the reserve list.	4
Shared Learning	Shared Learning Newsletters and Summary Themed Reports – 2 days Audit Committee and Joint Review Workshops – 2 days	4
COUNTER FRAUD		
N/A	No internal audit work in this area is proposed in 2019/20. The Shared Anti-Fraud Service provides pro-active and reactive counter fraud services.	0
RISK MANAGEMENT AND GOVERNANCE		
Risk Management	The audit will involve a high level review of strategic and operational risk management	6

Audit	Proposed Outline Scope	Proposed Days
	arrangements, and whether risk management has been embedded in operational decision-making and activity. Any emerging issues will be considered as part of the audit planning process. This audit traditionally informs the Annual Governance Statement.	
Corporate Governance	This audit traditionally informs the Annual Governance Statement and has covered a wide variety of topics across our partners. These have included: a) Members and officers serving on Outside Bodies, b) Local Government Transparency Code, c) Culture, Ethics and Standards, d) Council Strategies, Policies and Procedures, e) Governance structures - Effective Council, committee and reporting structure, terms of reference for each committee and group, work plans for Cabinet / committees, minuting and action tracking, Members and senior staff possessing the appropriate mix of skills and receive any required training and development and delegating decision-making and transactional authority, and f) Delegation of authority.	6
AD HOC ADVICE		
Ad hoc Advice	This planned time has been allocated to provide for adhoc advice to management on matters, issues or queries relating to risk, control, governance and anti-fraud. Adhoc advice is relevant to activities that typically take less than one day to complete, e.g. advice on new policies or strategies.	3

Audit	Proposed Outline Scope	Proposed Days
IT AUDITS (shared with East Herts Council)		
IT Shared Service Agreement	The audit will involve a review of whether there are appropriate arrangements in place to manage and resolve any issues relating to the partnerships finances, governance and performance.	6
Cyber Security (follow up audit)	The follow up review will provide a status update on the recommendations made in the Cyber Security audit carried out in 2018/19. Any new or emerging risk will also be covered.	6
Information Management	The audit will provide assurance on whether systems used to create, process and store records are appropriately managed, data is appropriately retained, arrangements are in place for handling any security breaches, and whether any losses can be recovered.	6
Project Management	The audit will provide assurance on preparation and approval of business cases, prioritisation of projects, delivery methods and arrangements for post implementation review.	6
FOLLOW UP AUDITS		

Audit	Proposed Outline Scope	Proposed Days
CCTV – joint audit with partners	The CCTV audit carried out in 2018/19 focused on the governance arrangements relating to the CCTV partnership. A Limited assurance opinion was given, and a number of High priority recommendations were made. This follow up review will focus on the status of those recommendations to help ensure they have been implemented or are on track.	5
Street Cleansing	The audit carried out in 2018/19 gave a Limited assurance opinion and a number of recommendations were made. This follow up review will focus on the status of those recommendations to help ensure they have been implemented or are on track.	5
CONTINGENCY		
Contingency	To provide for adequate response to risks emerging during the course of the financial year.	5
STRATEGIC SUPPORT AND CONTINGENCY		
Head of Internal Audit Opinion 2018/19	To prepare and agree the Head of Internal Audit Opinion and Annual Report for 2018/19.	3

Audit	Proposed Outline Scope	Proposed Days
Audit Committee	To provide services linked to the preparation and agreement of Audit Committee reports, meeting with the Audit Committee Chair prior to each Audit Committee (as required) and presentation of reports / participation at Audit Committee. Follow up of Critical and High priority recommendations.	12
Client Liaison, including CCG	This involves meetings and updates with the Council's Audit Champion and other key officers. Attendance at the Corporate Governance Group (CGG) is also included.	10
Liaison with External Audit	To meet the external auditors and providing information as they require.	1
Plan Monitoring	To produce and monitor performance and billing information, work allocation and scheduling.	10
SIAS Development	Included to reflect the Council's contribution to developing and maintain the shared service / partnership through its service plans and corporate activities.	5
2020/21 Audit Planning	To provide services in relation to preparation and agreement of the 2020/21 Audit Plan.	5

Audit	Proposed Outline Scope	Proposed Days
2018/19 projects requiring completion	Additional time, if required, for the completion of 2018/19 audit work carried forward into the 2019/20 year. Any unused days will be returned to contingency for use on emerging risks and audits or allocated to audits in the reserve list.	10
TOTAL		**350**
RESERVE LIST (not in order)		
Supported Housing and Flats	The audit will provide assurance on housing support to older people and people requiring support living in Council sheltered and flexi care housing schemes. The audit may include: a) Services to support tenants to live independently and for which a charge is levied, b) Communal costs subject to a separate service charge, such as cleaning.	To be agreed with management if and when an audit on the reserve list is brought forward.
Environmental Health	The audit will provide assurance on food safety and health & safety enforcement at businesses in Stevenage. The audit may include: a) The enforcement of food safety law, inspection and education arrangements, b) The enforcement of health and safety legislation for commercial premises. c)	
ICT Asset Management	The audit will provide assurance on the traceability of hardware across the Council's estate. Coverage may include: Receipt and secure storage of purchased hardware, Inventory and roll out arrangements, asset tagging,	

Audit	Proposed Outline Scope	Proposed Days
	Decommissioning and disposal procedures.	
Performance Management	An audit of the performance management framework. The audit may include: a) Measures of performance and target setting, b) Data quality management, c) Production of management information and reporting arrangements.	
Members Allowances & Expenses	Audit coverage of payments made by the Council in respect of its Members Allowances Scheme e.g. Basic and Special Responsibility. It will also cover claims for travel, subsistence and any other allowances that are permitted.	
Sports and Recreation	This audit covers expenditure relating to the management and operation of Council owned leisure facilities, specifically the contractual relationship the Council has with Stevenage Leisure Limited for the management of four sites. Realisation of financial target(s).	

Apr	May	Jun	July	Aug	Sept
2018/19 Projects Requiring Completion	Safeguarding	Homelessness Reduction Act	Health and Safety	Street Cleaning (follow up)	Herts Home Improvement Agency
Insurance	Procurement	Recycling	Sickness Absence Management	CCTV (follow up)	IT Shared Service Agreement
Cemeteries	Facilities Management	IT Project Management	Land Charges		Town Centre Regeneration – SG1
Stevenage Museum	Rechargeable Works				Garage Investment Programme

Oct	Nov	Dec	Jan	Feb	Mar
Housing Development Schemes	Council Tax	Payroll	Risk Management	Corporate Governance	
Major Refurbishment Contract (flat blocks)	Business Rates	Debtors	Housing Rents	IT Cyber Security (follow up)	
Queensway/Marshgate Redevelopment	Housing Benefits	Creditors	Main Accounting		
Cash & Banking	IT Information Management	Treasury Management			

At this stage, the above is an indicative spread of audits as not all services have specified a preferred start date.