



Stevenage Borough Council
Audit Committee

10 September 2019

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

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1 Introduction and Background

Purpose of Report

- 1.1 To provide Members with:
- The progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's 2019/20 Internal Audit Plan as at 23 August 2019.
 - The findings for the period 1 April 2019 to 23 August 2019.
 - The proposed amendments required to the approved Internal Audit Plan.
 - The implementation status of previously agreed audit recommendations.
 - An update on performance management information as at 23 August 2019.

Background

- 1.2 Internal Audit's Annual Plan for 2019/20 was approved by the Audit Committee at its meeting on 19 March 2019. 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 23 August 2019, 27% of the 2019/20 Audit Plan days have been delivered (calculation excludes contingency days that have not yet been allocated).
- 2.2 Final reports for the following audits and projects have been issued or completed since the last Audit Committee:

Audit Title	Date of Issue	Assurance Level	Number of Recommendations
Stevenage Museum	July 2019	Satisfactory	Two High, One Medium, Five Low/Advisory priority
Herts Home Improvement Agency (2018/19) *	July 2019	Limited	Seven High, Eight Medium, Three Low/Advisory priority
Cemeteries	August 2019	Satisfactory	Four Medium priority
Rechargeable Works	August 2019	Satisfactory	One Medium priority
Insurance	August 2019	Satisfactory	One Medium, One Low/Advisory priority

* This was a Hertfordshire County Council led internal audit which has been distributed to the Council as a contributing partner of the Hertfordshire Home Improvement Agency.

- 2.3 The table below also summarises the position with regard to 2019/20 projects as at 23 August 2019. Appendix A provides a status update on each individual project within the 2019/20 Internal Audit Plan. Details of indicative start dates for the individual projects are also shown in Appendix C.

Status	No. of Audits at this Stage	% of Total Audits
Final Report Issued	4	11%
Draft Report Issued	2	6%
In Fieldwork/Quality Review	5	14%
In Planning/Terms of Reference Issued	9	25%
Allocated	15	41%
Not Yet Allocated	1	3%
Deferred/Cancelled	0	0%
Total	36	100%

Proposed Audit Plan Amendments

- 2.4 There has been no change to the Audit Plan since it was approved on 19 March 2019.

Critical and High Priority Recommendations

- 2.5 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.
- 2.6 The schedule attached at Appendix B details any outstanding Critical and High priority audit recommendations.

Performance Management

- 2.7 The 2019/20 annual performance indicators were approved at the SIAS Board meeting in March 2019. Targets were also agreed by the SIAS Board for the majority of the performance indicators.
- 2.8 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 23 Aug 2019
1. Planned Days – percentage of actual billable days against planned chargeable days completed	95%	28% (96/346 days)	27% (92.5/346 days)
2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects	95%	22% (8/36 projects)	17% (6/36 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%	95%	100% (9 High agreed) Note (2)

Note (1) – the 3 received so far in 2019/20 relate to 2018/19 audits.

Note (2) – 7 recommendations are from the Hertfordshire County Council led internal audit of the Hertfordshire Home Improvement Agency. This has been distributed to the Council as a contributing partner of the Agency.

APPENDIX A - PROGRESS AGAINST THE 2019/20 AUDIT PLAN

2019/20 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	LA				
Key Financial Systems – 74 days									
Main Accounting System (General Ledger)						8	Yes	0	Allocated
Debtors						6	Yes	0	Allocated
Creditors						10	Yes	0	Allocated
Treasury Management						6	Yes	0	Allocated
Payroll						10	Yes	0	Allocated
Council Tax						6	Yes	0	Allocated
NDR						6	Yes	0	Allocated
Housing Benefits						6	Yes	0	Allocated
Cash and Banking						6	Yes	0	Allocated
Housing Rents						10	Yes	0	Allocated
Operational Audits – 129 days									
Health and Safety						10	Yes	2.0	In fieldwork
Sickness Absence Management						10	Yes	1.5	In planning
Facilities Management						6	Yes	5.5	Draft report issued
Rechargeable Works	Satisfactory	0	0	1	0	10	Yes	10.0	Final report issued
Insurance	Satisfactory	0	0	1	1	6	Yes	6.0	Final report issued
Garage Investment Programme						10	Yes	0.5	In planning
Cemeteries	Satisfactory	0	0	4	0	6	Yes	6.0	Final report issued
Herts Home Improvement Agency						2	No	0	Not yet allocated
Town Centre Regeneration – SG1						12	Yes	0.5	In planning
Queensway/Marshgate Redevelopment						12	Yes	2.0	In planning
Recycling						10	Yes	1.0	In fieldwork
Stevenage Museum	Satisfactory	0	2	1	5	7	Yes	7.0	Final report issued

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AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	LA				
Homelessness Reduction Act						10	Yes	4.5	In fieldwork
Land Charges						8	Yes	1.0	In planning
Safeguarding						10	Yes	9.5	Draft report issued
Procurement, Contract Management and Project Management – 30 days									
Major Refurbishment Contract						10	Yes	0	Allocated
Procurement						10	Yes	5.5	In fieldwork
Housing Development Schemes						10	Yes	0	Allocated
Risk Management and Governance – 12 days									
Risk Management						6	Yes	0	Allocated
Corporate Governance						6	Yes	0	Allocated
IT Audits – 24 days									
IT Service Shared Service Agreement						6	Yes	1.0	ToR Issued
Cyber Security Follow-up						6	Yes	0	Allocated
Information Management						6	Yes	1.0	ToR Issued
Project Management						6	Yes	1.0	ToR Issued
Shared Learning and Joint Reviews – 8 days									
Shared Learning						4	No	0.5	Through year
Joint Review – SAFS						2	Yes	0.5	ToR Issued
Joint Review – Building Control						2	Yes	0	In planning
Ad Hoc Advice – 3 days									
Ad Hoc Advice						3	No	0.5	Through year
Follow-up Audits – 10 days									
CCTV						5	Yes	0	In planning
Street Cleansing						5	Yes	0.5	In fieldwork
Completion of 18/19 Projects – 10 days									
Various						10	Yes	3.5	Complete

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AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	LA				
Contingency – 4 days									
Contingency						4	No	0	Not yet allocated
Strategic Support – 46 days									
Annual Report and Head of Internal Audit Opinion 2018/19						3	Yes	3.0	Complete
Audit Committee						12	Yes	5.0	Through year
Client Liaison						10	Yes	4.0	Through year
Liaison with External Audit						1	Yes	0.5	Through year
Monitoring						10	Yes	4.0	Through year
SIAS Development						5	Yes	5.0	Through year
2020/21 Audit Planning						5	Yes	0	Allocated
SBC TOTAL		0	2	7	6	350		92.5	

APPENDIX B – IMPLEMENTATION STATUS OF CRITICAL AND HIGH PRIORITY RECOMMENDATIONS

No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (23 August 2019)
1.	CCTV (joint review) 2018/19.	We recommend that the governance framework for the overall CCTV Partnership is reviewed and confirmed as being fit for purpose, or changed as necessary, and is clearly understood by all parties, including the respective roles and responsibilities of the relevant Members and Officers.	We will draft a governance framework for the overall CCTV arrangements to include: <ul style="list-style-type: none"> - Governance for Hertfordshire CCTV Partnership - Governance for Hertfordshire CCTV Partnership Ltd. - Governance lines between the Partnership and the Company - Member roles and responsibilities - Officer roles and responsibilities These will be consulted on and agreed by the CCTV Joint Executive and the Company Board of Directors.	CCTV Joint Executive and Company Board of Directors.	1 December 2018. Revised to 31 May 2019.	<p><u>January 2019.</u> Recommended to the CCTV Joint Executive on 22 January 2019 that a detailed options paper will be put the CCTV Executive Group at its meeting on 10 April 2019.</p> <p><u>March 2019.</u> On track.</p> <p><u>May 2019.</u> The Joint Executive did not meet as planned on 10 April 2019. The Draft Framework will now be presented to the Joint Executive on 5 June 2019.</p> <p><u>August 2019.</u> The Draft Framework was presented to the Joint Executive on 5 June 2019.</p>	Implemented.
2.	CCTV (joint review) 2018/19.	We recommend that an appropriate new Partnership Agreement between the current four CCTV Partner Authorities is drawn up and executed. It should clearly include the	We will prepare an updated CCTV Partnership Agreement drafted through the CCTV Officer Management Board to be signed by all four Partner Authorities.	CCTV Officer Management Board.	31 March 2019. Revised to 30 September 2019.	<p><u>January 2019.</u> On track.</p> <p><u>March 2019.</u> On track.</p> <p><u>May 2019.</u></p>	Not yet implemented – continue to monitor.

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		specific roles and responsibilities of the Partner Authorities. It should also clearly state the relationship the Partner Authorities have with Hertfordshire CCTV Partnership Ltd. and the function of that company in respect of the overall CCTV Partnership.				In progress. <u>August 2019.</u> In progress	
3.	CCTV (joint review) 2018/19.	We recommend that the current Shareholders' Agreement for the Company is reviewed to ascertain if it remains fit for purpose and, if so, that the terms are fully complied with.	The Company Directors' will consider this recommendation through their Shareholder Representatives in light of future considerations relating to the future of Hertfordshire CCTV Partnership Ltd.	Company Board of Directors.	31 March 2019.	<u>January 2019.</u> On track. <u>March 2019.</u> On track. <u>May 2019.</u> A review of the shareholder agreement has been undertaken and will be presented to the Joint Executive on 5 June 2019. <u>August 2019.</u> A review of the shareholder agreement has been undertaken and was presented to the Joint Executive on 5 June 2019.	Implemented.

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No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (23 August 2019)
4.	CCTV (joint review) 2018/19.	We recommend that appropriate revised / new Terms of Reference for the CCTV Joint Executive and the CCTV Officer Management Board are drawn up and formally agreed.	Terms of Reference will be updated for the CCTV Joint Executive and a Terms of Reference will be created for the CCTV Officer Management Board.	CCTV Joint Executive and CCTV Officer Management Board.	31 March 2019.	<p><u>January 2019.</u> On track.</p> <p><u>March 2019.</u> On track.</p> <p><u>May 2019.</u> Draft Revised Terms of Reference to be presented at the Joint Executive on 5 June 2019.</p> <p><u>August 2019.</u> Draft Revised Terms of Reference were presented at the Joint Executive on 5 June 2019.</p>	Implemented.
5.	CCTV (joint review) 2018/19.	We recommend that, once agreed, the revised/new Terms of Reference for the CCTV Joint Executive and the CCTV Officer Management Board are revised / added in the Constitutions for each of the four Partner Authorities, together with the updated Member/Officer representation for both groups.	New Terms of Reference will be submitted for formal incorporation into constitutional arrangements for the four Partner Authorities.	Each of the four Partner Authorities.	31 July 2019.	<p><u>January 2019.</u> On track.</p> <p><u>March 2019.</u> On track.</p> <p><u>May 2019.</u> On track pending approval at the Joint Executive on 5 June 2019.</p> <p><u>August 2019.</u> Approved at the Joint</p>	Implemented.

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No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (23 August 2019)
						Executive on 5 June 2019.	
6.	CCTV (joint review) 2018/19.	We recommend that all reporting arrangements for the Partner Authorities are formally reassessed, agreed and documented to ensure there is complete clarity and transparency of expectations and understanding across all interested parties regarding the need, responsibility, frequency, timing, content, format and distribution of each report required.	Authority reporting arrangements to be included as part of a revised Partnership Agreement, Shareholder Agreement and Terms of Reference as necessary.	CCTV Joint Executive, CCTV Officer Management Board and Company Board of Directors as appropriate.	31 July 2019. Revised to 30 September 2019.	<p><u>January 2019.</u> On track.</p> <p><u>March 2019.</u> On track.</p> <p><u>May 2019.</u> This will be captured as part of the partnership agreement. Revised deadline is 30 September 2019.</p> <p><u>August 2019.</u> In progress.</p>	Not yet implemented – continue to monitor.
7.	TSS Improvement Plan – Governance 2018/19.	Management should complete the review of the IT policies and tailor them to the needs of both Councils. The purchased IT policy software should be deployed without any further delay and the policies should be made available to all members of staff. Management should track and monitor staff attestation and	Meta - compliance must be fully implemented first to assure acceptance and compliance from staff and this cannot be rolled out till Azure-AD project is finalized. This project has been assigned to Project Manager Roxanne Owedele. Time-line as follows: Azure AD - end of May Implementation of	ICT Strategic Partnership Manager.	Creation - April - August 2019 Deployment - November	<p><u>May 2019.</u> This is a new addition and the management response opposite is therefore the latest comment.</p> <p><u>August 2019.</u> In progress.</p>	Not yet implemented – continue to monitor.

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		<p>responses. Furthermore, management should review and, where necessary, revise the Service's IT procedures so that they are consistent across both Councils. The procedures should be documented and communicated to all members of staff.</p>	<p>Meta - Compliance – end of July Deployment of policies as written on intranet - as completed Deployment of policies via Meta-Compliance two a month – Final completion November During that period policies will be confirmed and placed on the intranet, with a number that must be written or amended. To get staff fully compliant will require roll-out of Meta - Compliance. There are two classifications, policies and protocols; policies are documents which all staff need to adhere to and protocols are internal policies for ICT staff only. Policies: Acceptable Usage Policy – Written and gone to HR for consultation Data Protection Policy – Completed</p>				

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			and on intranet Mobile Device Policy – In draft security team to approve ICT Monitoring Policy - Security team to write ICT Remote Working Policy - Security team/MGT team to write Social Media Policy – Completed and on intranet Data sharing policy (Contractors) - Security team to write Protocols: Security Breach response Protocol - Security team to write Change Control Protocol – In draft				
8.	TSS Improvement Plan – Governance 2018/19.	Representatives from both Councils should agree a shared set of expectations for how technology will be used to achieve their respective strategic objectives. These expectations should form the basis for a defined IT Strategy for the Shared IT Service,	ICT strategy & Roadmap are being written in collaboration with Microsoft Navigator consultancy project.	ICT Strategic Partnership Manager.	August 2019.	<u>May 2019.</u> This is a new addition and the management response opposite is therefore the latest comment. <u>August 2019.</u> In progress.	Not yet implemented – continue to monitor.

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		<p>which should include as a minimum:</p> <p>The expectations for the levels of service to be provided</p> <p>The metrics for monitoring the performance of the Shared IT Service.</p> <p>The performance of the Service should be reviewed on a routine basis by the ICT Partnership Board and measured against the defined metrics and key performance indicators.</p>					
9.	Cyber Security - follow up 2018/19.	<p>Management should establish a network access control to block unknown or unauthorised devices from connecting to the Council's IT network. This should include restricting the ability to physically connect to the IT network.</p> <p>Where there is a demonstrable need for a device to connect to the IT network, the Service should require:</p> <p>The purpose for the connection has been recorded</p>	<p>The Council has created a Security & Network Team who has been tasked to look at security / network tools. There is also a planned upgraded Office 365 and in particular Intune to manage all mobile (non-network connected) devices. The plan is to ensure that only known devices are allowed to access Council systems.</p>	ICT Strategic Partnership Manager.	<p>Network Tools July 2019.</p> <p>Intune October 2019.</p>	<p><u>May 2019.</u></p> <p>This is a new addition and the management response opposite is therefore the latest comment.</p> <p><u>August 2019.</u></p> <p>In progress.</p>	Not yet implemented – continue to monitor.

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No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (23 August 2019)
		<p>Appropriate security controls have been enabled on the device connecting to the IT network</p> <p>The period of time that the device will require the connection</p> <p>All connections are approved before being allowed to proceed.</p> <p>Devices connected to the IT network should be reviewed on a routine basis.</p>					
10.	Cyber Security - follow up 2018/19.	<p>There should be a record of the configuration of the Council's firewalls, which includes but is not limited to:</p> <p>The purpose of all of the rules</p> <p>The expected configuration and activity for each rule</p> <p>The member of staff that requested and approved the rule</p> <p>The configuration of the firewall should be reviewed on a routine basis.</p> <p>The Service should develop a Firewall rule</p>	<p>The Council has created a Security & Network Team who have been tasked to look at replacing the entire Firewall (and switch) estate. As part of this work all firewall configurations will need to be reviewed and recorded.</p>	<p>ICT Strategic Partnership Manager.</p>	<p>November 2019.</p>	<p><u>May 2019.</u></p> <p>This is a new addition and the management response opposite is therefore the latest comment.</p> <p><u>August 2019.</u></p> <p>In progress.</p>	<p>Not yet implemented – continue to monitor.</p>

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No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (23 August 2019)
		policy to provide the list of controls that are required to secure firewall implementations to an approved level of security.					
11.	Incident Management - follow up 2018/19.	<p>Management should update the Council's IT disaster recovery plan to include the procedure for establishing all IT services at a single data centre.</p> <p>A complete IT Disaster Recovery scenario test on all applications and systems should take place to provide assurance that recovery could happen within the expected time frame.</p> <p>The Service should document the results of the test to determine the further actions required to improve the efficacy of the plan.</p>	<p>We have started a project to install a secondary Microwave link between our data centres. This will give us a resilient link where either can be down, and connectivity remains.</p> <p>Also, with our upgrade to horizon VDI, we are installing hardware which will allow either site to run 100% of capacity allowing the complete downing of one site for upgrade work but will of course allow for full capacity in the event on one data centre being of offline.</p>	ICT Strategic Partnership Manager.	August 2019 – Microwave Link. October 2019 - VDI upgrade.	<p><u>May 2019.</u> This is a new addition and the management response opposite is therefore the latest comment.</p> <p><u>August 2019.</u> In progress.</p>	Not yet implemented – continue to monitor.
12.	Incident Management - follow up 2018/19.	Management should update the Council's IT disaster recovery plan to include the procedure for establishing all IT	Also, with our upgrade to horizon VDI, we are installing hardware which will allow either site to run 100% of capacity	ICT Strategic Partnership Manager.	August 2019 – DR review. October 2019 - VDI upgrade.	<p><u>May 2019.</u> This is a new addition and the management response opposite is therefore the latest comment.</p>	Not yet implemented – continue to monitor.

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No.	Report Title	Recommendation	Management Response	Responsible Officer	Implementation Date	History of Management Comments	SIAS Comment (23 August 2019)
		<p>services at a single data centre.</p> <p>A complete IT Disaster Recovery scenario test on all applications and systems should take place to provide assurance that recovery could happen within the expected time frame.</p> <p>The Service should document the results of the test to determine the further actions required to improve the efficacy of the plan.</p>	<p>allowing the complete downing of one site for upgrade work but will of course allow for full capacity in the event on one data centre being of offline.</p>			<p><u>August 2019.</u> In progress.</p>	
13.	Stevenage Museum 2019/20.	<p>Outstanding actions on the 'Museum Operational Management Risk Reduction Plan' are closed down without further delay.</p>	<p>Already started, complete following next cycle of 1-2-1s.</p>	Museum Curator.	October 2019.	<p><u>August 2019.</u> This is a new addition and the management response opposite is therefore the latest comment.</p>	Not yet implemented – continue to monitor.
14.	Stevenage Museum 2019/20.	<p>Access to the safe and petty cash is restricted and the keys to both the safe and petty cash tin are given to a nominated senior member of staff;</p> <p>Reimbursements for petty cash should be limited to a nominated senior member of staff.</p>	<p>Museum Curator / Senior Museum Officer to hold the petty cash key. If Senior Museum Officer is not at work, to hand over to another nominated member of staff (sign in book to be maintained).</p>	Museum Curator.	July 2019.	<p><u>August 2019.</u> This is a new addition and the management response opposite is therefore the latest comment.</p>	Not yet implemented – continue to monitor.

APPENDIX C – AUDIT PLAN ITEMS (APRIL 2019 TO MARCH 2020) – INDICATIVE START DATES AGREED WITH MANAGEMENT

Apr	May	Jun	July	Aug	Sept
2018/19 Projects Requiring Completion (Complete)	Safeguarding (Draft Report Issued)	Homelessness Reduction Act (In Fieldwork)	Health and Safety (In Fieldwork)	Street Cleaning (follow up) (In Fieldwork)	Herts Home Improvement Agency (Not yet allocated)
Insurance (Final Report Issued)	Rechargeable Works (Final Report Issued)	Recycling (In Fieldwork)	Land Charges (In Planning)	CCTV (follow up) (In Planning)	Garage Investment Programme (In Planning)
Cemeteries (Final Report Issued)	Facilities Management (Draft Report Issued)		Procurement (In Fieldwork)	IT Shared Service Agreement (TOR Issued) (b/f from Sept)	Town Centre Regeneration – SG1 (In Planning)
Stevenage Museum (Final Report Issued)					IT Information Mgmt (TOR Issued) (b/f from Nov)
Oct	Nov	Dec	Jan	Feb	Mar
Housing Development Schemes (Allocated)	Council Tax (Allocated)	Payroll (Allocated)	Risk Management (Allocated)	Corporate Governance (Allocated)	
Cash & Banking (Allocated)	Business Rates (Allocated)	Debtors (Allocated)	Housing Rents (Allocated)	IT Cyber Security (follow up) (Allocated)	
Queensway/Marshgate Redevelopment (In Planning)	Housing Benefits (Allocated)	Creditors (Allocated)	Main Accounting (Allocated)	IT Project Management (TOR Issued) (c/f from June)	
	Major Refurbishment Contract (flat blocks) (Allocated)	Treasury Management (Allocated)		Sickness Absence Management (In Planning) (c/f from July)	

APPENDIX D – ASSURANCE LEVELS / RECOMMENDATION PRIORITY LEVELS

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.