



SLOUGH BOROUGH COUNCIL

Internal Audit Progress Report

**For the Audit and Corporate Governance
Committee Meeting on 19th September 2019**

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RSM Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

1 INTRODUCTION

The Internal Audit Plan for 2018/19 was approved by the Audit and Corporate Governance Committee on 8th March 2018. This report provides a summary update on progress against that plan and the 2019/20 plan (approved by the Audit and Corporate Governance Committee on 7th March 2019) as at the 9th September 2019.

2018/19 Internal Audit Plan

We have finalised **one** 2018/19 report since the previous Audit and Corporate Governance Committee meeting held in July 2019.

- Conflicts of Interest – (**Partial assurance**)

A summary of the high and medium actions is provided below in the appendices.

In addition, we the following **three** 2018/19 reports remain in draft:

- Whistleblowing – (**Advisory**) – 21st December 2018
- Housing Revenue Account - (**Partial assurance**) – issued 23rd May 2019
- Council Buy Backs – (**No assurance**) – issued 23rd May 2019

2019/20 Internal Audit Plan

The Internal Audit Plan for 2019/20 was approved by the Audit and Corporate Governance Committee on 7th March 2019. This report also provides a summary update on progress against that plan as at the 9th September 2019.

We have finalised **three** 2019/20 reports since the previous Audit and Corporate Governance Committee meeting held in July 2019:

- Follow Up Q1 (**Reasonable Progress**)
- Allotment Charges – (**Reasonable Assurance**)
- Regulatory Services – Cash Handling Arrangements (**Partial Assurance**)

The partial assurance documented above is discussed in more detail below in Appendix A.

In addition, we have issued the following **four** reports in draft as part of the Internal Audit Plan for 2019/20:

- School Audits – Slough Centre Nursery - (issued 27th June 2019)
- Fire Safety – (issued 16th August 2019)
- Temporary Accommodation – (issued 4th September 2019)
- James Elliman Homes – (issued 6th September 2019)

2 SUMMARY OF PROGRESS TO DATE 2018/19

Reports shown in bold have been finalised. The table below is a summarised version of the audits reported to this committee and the remaining audits.



Executive summaries and action plans from any negative assurance reports finalised since the previous meeting are appended to the bottom of this progress report.


2018/19 Internal Audit Plan

Assignment area	Timing Per Approved IA Plan	Fieldwork date/status	Draft report	Final report	Opinion	Actions		
						L	M	H
Conflicts of Interest	Q2	Final Report	27th September 2018	6th August 2019		1	6	1
Whistleblowing	Q2	Draft Report	21 st December 2018					
Council Buy Backs	Q4	Draft Report	23 rd May 2019					
Housing Revenue Account	Q4	Draft Report	23 rd May 2019					

* Please note change from agreed plan, see details below.

2019/20 Internal Audit Plan

Assignment area	Timing Per Approved IA Plan	Fieldwork date/status	Draft report	Final report	Opinion	Actions		
						L	M	H
School Reviews (Penn Wood school)	Q1	Final Report	27th June 2019	8th July 2019		0	0	0
Regulatory Services - Cash Handling Arrangements	Q2	Final Report	2nd August 2019	28th August 2019		5	0	2

Allotments	Q1	Final Report	14th June 2019	15th August 2019		7	3	0
Follow Up - Q1	Q1	Final Report	10th July 2019	29th July 2019	Reasonable Progress	-	-	-
School Reviews (Slough Centre Nursery)	Q1	Draft Issued	27 th June 2019					
Fire Safety	Q1	Draft Report	16 th August 2019					
Governance - James Elliman Homes	Q1	Draft Report	6 th September 2019					
Temporary Accommodation Strategy	Q2	Draft Report	4 th September 2019					
Major Infrastructure Projects	Q2	In QA						
Risk Management	Q2	In QA						
Safety Advisory Group	Q2	In QA						
Health & Safety	Q2	In QA						
Rent Arrears Recovery	Q2	In QA						
Workforce Planning	Q2	In progress through our employer solutions team						
Council Tax	Q3	In Progress						
Budgetary Control & Financial Reporting	Q3	In Progress						
Assurance Mapping	Q2	22/10/2019						
Treasury Management	Q3	04/11/2019						

Follow Up - Q2	Q2	13/11/2019
Capital	Q3	14/11/2019
Rent Accounts	Q3	23/11/2019
General Ledger	Q3	25/11/2019
School Reviews	Q3	02/12/2019
Cash Handling	Q3	04/12/2019
Housing Benefit	Q3	11/12/2019
Business Rates	Q3	13/12/2019
Assets	Q4	16/12/2019
Follow Up - Q3	Q3	02/01/2020
Payroll	Q3	06/01/2020
Continuing HealthCare	Q4	13/01/2020
Matrix	Q4	20/01/2020
Creditors	Q3	21/01/2020
Debtors Management	Q3	30/01/2020
School Reviews	Q3	07/02/2020

Governance	Q4	10/02/2020
Follow Up - Q4	Q4	23/03/2020
Delivery of the Transformation Programme Board	Q4	To be undertaken by Consulting Team
Heathrow Strategic Planning Group (HSPG)	Q3	To be undertaken by Consulting Team
Direct Services Organisation	Q3	To be undertaken by Consulting Team
Contract Management - Everyone Active Leisure Contract	Q4	To be undertaken by Consulting Team
Emergency Planning / BCP Support	Q2 / Q3	In Progress

3 OTHER MATTERS

3.1 Changes to the 2019/20 audit plan

Auditable area	Reason for change
2019/20 Internal Audit Plan	
There have been no proposed changes to the Internal Audit Plan	

3.2 Impact of our work to date on 2019/20 year end opinion

The Committee should note that any negative assurance opinions ('No Assurance' or 'Partial Assurance' opinions, or poor or little progress on follow ups) will need to be noted in the annual report and may result in a qualified or negative annual opinion.

Where we have issued any negative opinions, i.e. 'no assurance' (red), 'partial assurance' (amber / red) or 'little or poor' progress follow up reports, these opinions will impact our 2019/20 Head of Internal Audit Opinion for the Council. To date, we have issued one final report over which the Council can take '**partial**' assurance in relation to cash handling arrangements within Regulatory Services. While the review only focussed on one area within the council that receives cash, issues were raised in relation to the processes undertaken to prevent money laundering and the lack of staff knowledge around money laundering, however this report in isolation will not lead to a qualification in the opinion.

3.3 Added value specialist support

Area of work	How this has added value
Procurement Support	We were requested by the Director of Finance and Resources to undertake support work to assist the council with the procurement arrangements across the Council.
SLT Presentation	On 9 th September, we provided a presentation to the Senior Leadership Team on how to embed change as a result of Internal Audit assignments, including a refresh on the Internal Audit process, how the Council can get the most value from Internal Audit and a specific focus on the follow up process.

3.4 Information and briefings

The following items were highlighted as part of our information briefings since the last Audit and Corporate Governance Committee in July 2019:

Spending Round

Sajid Javid, the Chancellor of the Exchequer, has presented his Spending Round to Parliament. The Chancellor has announced a funding package of more than £3.5bn for vital council services. This is the biggest year on year real terms increase in spending power for local government in a decade. The fund includes councils receiving £1.5bn for social care next year. The Ministry of Housing, Communities and Local Government (MHCLG) settlement included £422m resource funding to help reduce homelessness and rough sleeping, including an additional £54m in 2020/21. This represents a real term increase of 13 per cent compared to 2019/20. The MHCLG will consult on mandatory accessible housing standards in building regulations, ensuring new properties are built with good accessibility standards to reflect the needs of older and disabled people.

Councils forced to overspend almost £800m on children's social care

Local Government Association (LGA) analysis has showed that despite councils budgeting an extra £542m in 2018/19 and trying to protect children's social care budgets by diverting cash from other local services, councils had to spend £770m more than they planned. Local government leaders say the number of councils spending more than they budgeted for indicates the immense pressure they are under to support vulnerable children and young people. Following the Spending Round, the LGA are pleased that the government has responded to their calls and provided 'desperately-needed' new money, including over £1bn for social care.

Councils invited to apply for digital funding to boost services

Luke Hall, Local Government Minister, has announced that the next round of applications for the £7.5m Local Digital Fund is now open. Councils can apply for funds of up to £350,000 in order to research how to improve public services through innovative uses of digital technology. 16 projects were awarded grants of up to £100,000 last year, with 57 councils working in teams to shape new digital services. Luke Hall stated, 'councils are on the front line of exploring how we can harness technology to improve services while saving taxpayers' money.'

£9m announced to get ports and local areas ready for Brexit

Robert Jenrick, Local Government Secretary, has announced an additional £9m will be made available to ensure local areas and major ports are ready for Brexit. £5m will be given to local councils which either have or are near to a major air, land or sea port and £4m to local resilience forums. The extra funding follows a £20m boost for councils announced in August to ramp-up preparations for leaving the EU by appointing a designated Brexit lead. This brings the total funding allocated by the government to help local areas prepare for Brexit to £77m to date.


Government readies nation for Brexit with every council to have a designated Brexit lead

Robert Jenrick, Communities and Local Government Secretary, has announced a £20m fund for councils to prepare for delivering Brexit. Each council will be required to designate a Brexit lead to work with central government and oversee teams in every community who will work with stakeholders in their area to plan intensively for Brexit. Robert Jenrick stated, 'local government has a vital role in helping to make Brexit a success and it is absolutely right that together we intensify preparations in every community... I want all of us – central and local government – to be fully prepared for leaving the EU on 31 October whatever the circumstances. I know that we can achieve this, by continuing to work side by side with renewed national focus and intensity.'

£100m migration fund helps alleviate council pressures

Councils are to receive an additional £28m to help ease pressures on local services resulting from recent migration. This brings the total funding from the government's 'Controlling Migration Fund' to over £100m. The fund has helped deliver 'rapid results' for communities including tackling rogue landlords, helping alleviate rough sleepers and boosting community integration. The additional fund will be allocated to 123 projects across England. Lord Bourne, Communities Minister, stated 'each community is unique in the challenges it faces, but the projects we've funded have shown that positive change is possible when people come together and think innovatively about how to support the whole community.'

APPENDIX A: KEY FINDINGS FROM FINALISED 2018/19 AND 2019/20 INTERNAL AUDIT WORK (HIGH AND MEDIUM PRIORITY MANAGEMENT ACTIONS ONLY WHERE PARTIAL OR NO ASSURANCE REPORTS HAVE BEEN ISSUED)

<p>Conflicts of Interest 13.18/19 – Partial Assurance</p>		<p>1 - Low 6 - Medium 1 - High</p>
<p>The key findings from this review are as follows:</p> <p>We identified issues that led to the agreement of one 'High' and six 'Medium' priority management actions:</p> <p>Staff Declarations of Interest</p> <p>We undertook a review of the declaration forms for members of CMT and all Service Leads to identify whether the forms had been completed on an annual basis, and we were unable to obtain the declaration forms for 17 of the 20 individuals in our sample as these were not available at the time of the audit. Of these 17 individuals, we noted that there were seven staff with active directorships according to publicly available information. Of the three forms reviewed, none had been updated in the last 12 months.</p> <p>If updated declaration of interests forms are not completed on an annual basis and filed in a manner to allow for access when required, there is a risk that the Council may not be ensuring that their record of interests is kept up to date and can be referred to when necessary to ensure that potential conflicts relating to senior staff are identified, recorded and managed in a timely manner. (High)</p> <p>Recruitment and Selection policy</p> <p>We identified that although the Recruitment and Selection policy provided clear guidance on the recruitment process to be followed, the requirement for the capture and recording of any potential conflicts declared by new starters was not included within the policy as part of the required pre-employment checks detailed.</p> <p>There is a risk that individuals involved in the recruitment and selection process may not be adequately informed of their responsibility for obtaining declaration of interests from new starters to ensure that any conflicts can be identified, recorded and managed, with appropriate records of interest maintained for each relevant member of staff. (Medium)</p> <p>Declaration of interest guidance</p> <p>We identified that the online guidance was not dated and did not state a date of next review. Additionally, the guidance referred to the use of an electronic system in registering and reviewing interests which is a system that is no longer in use by the Council. It now appears that this Guidance was updated on 15 January 2019</p> <p>There is risk that staff and managers may be provided with outdated guidance relating to the process to be followed for the declaration and review of interests, ensuring that these are updated on a regular basis and stored appropriately. (Medium)</p> <p>Record of member interests</p> <p>Under Section 29 of the Localism Act 2011 the Council's Monitoring Officer must establish and maintain a register of interests of members and co-opted members of the Council. Subject to that Act it is for the Council to determine what is to be entered in the Council's register. Nothing in the act requires an entry to be retained</p>		

in the register once the person concerned no longer has the interest or is (other than transitorily on re-election or re-appointment) neither a member nor a co-opted member.

Under Section 30 of the Localism Act 2011 a member or co-opted member of the Council must before the end of 28 days beginning with the day on which the person becomes a member or co-opted member notify the Council's Monitoring Officer of any disclosable pecuniary interests which the person has at the time the notification is given. Where a person becomes a member or co-opted member as a result of re-election or re-appointment the duty to give notification only applies as regards disclosable pecuniary interests not already on the register.

The Council's Constitution requires members to register in the Council's register of members' interest their disclosable pecuniary interests and their personal interests specified in the constitution within 28 days of their appointment as a member and any changes taking place in their interests.

Section 31 of the Localism Act 2011 requires members and co-opted members who are present at a meeting of the authority or of any committee, sub-committee, joint committee or joint sub-committee who have a disclosable pecuniary interest in any matter to be considered or being considered at the meeting of which they are aware to disclose that interest to the if that interest is not entered in the authority's register. They must also notify the Monitoring Officer of that interest if it is not the subject of a pending notification within 28 days. The member or co-opted member must then also not participate or participate further in any discussion of the matter at the meeting or participate in any vote, or further vote, taken on the matter at the meeting. Breach of this requirement constitutes a criminal offence.

The Council's constitution requires members to withdraw from participation and voting at any meetings where they have declared any disclosable pecuniary interest and also any personal interest where in the member's judgement a member of the public with knowledge of the relevant facts would reasonably regard that interest as so significant that it is likely to prejudice the member's judgement of the public interest.

Disclosable pecuniary interests are defined in the Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012 and include any employment, office (which includes directorships), trade, profession or vocation carried on for profit or gain, any payment towards the members election expenses or costs of acting as a member, any beneficial interest in land in the area of the Council and any interest in the securities of any body having a place of business or land in the area of the Council if the total nominal value of the securities exceeds £25,000 or one hundredth of the total issued share capital of that body.

We obtained a sample of minutes for the current financial year from the Cabinet, Planning Committee, Audit and Corporate Governance Committee, Full Council and Licence Committee meetings to confirm that declarations were reviewed at each meeting and these agreed to the declarations stated on the declaration of interest forms. Through review of a sample of committee minutes, we identified that, where declarations had been made at the meetings, we could not identify that these had been recorded on the members external declaration on their website.

There is a risk that conflicted individuals may remain in the meeting and decisions may be made with the influence of individuals who have an interest in the matter being discussed. **(Medium)**

Management of member interests

We were provided with the declaration of interest forms for each of the 42 members and reconciled this information to the Council website and the information held on RSM Tracker (RSM Tracker is a tool that sources and provides publicly available information on active and inactive limited and non-limited companies, directors and shareholders). Through review we noted that there were discrepancies between the information displayed on the form, website and Tracker, with a number of instances where directorships had not been explicitly stated on the declaration of interest forms.

There is a risk that potential conflicts of interests relating to members may not be identified and appropriately managed to ensure that decisions are made objectively the seven principles of the Council including Integrity, Objectivity, Openness and Honesty are upheld. **(Medium)**

Declarations at meetings

We obtained a sample of meeting minutes from decision making committees during the current financial year to confirm that declarations made are reviewed for impact and individuals are withdrawn from meetings where conflicts remain. Through review of the minutes we identified declarations of interest were a standing agenda item for each meeting sampled. However, we identified that where individuals were making declarations, the individuals were not routinely being withdrawn from the meetings and there was no clear documentation of the declarations being reviewed for impact to ensure appropriate action is taken.

There is a risk that decision making committees may not be assured that inappropriately conflicted individuals have been withdrawn from meetings or appropriate actions have been taken to ensure that decisions are made objectively. **(Medium)**

Reporting concerns and managing breaches

We identified that the policy had not been reviewed since May 2017(although we understand that the section on declaration of Members' interests in the Members; Code of Conduct has now been revised and approved by full Council at its annual meeting in May 2019) and specific guidance on identifying and raising concerns relating to conflicts of interest as well as the anonymised publication of the detail of breaches was not included within the Confidential Whistleblowing Code.

There is a risk that staff may not be adequately briefed on the up to date process for raising concerns to ensure that there is a feeling of confidence in raising concerns and a culture of questioning concerns about practice across the Council. **(Medium)**

Ref	Findings Summary Management Action	Priority	Implementation Date	Manager Responsible
1	We will ensure that the Recruitment and Selection policy is updated to include guidance on the process for obtaining declarations of interests from new starters as part of the standard pre-employment checks process. Once updated, the policy will be approved and communicated to all staff.	Medium	31 st October 2019	Surjit Nagra Service Lead - People
2	We will ensure that the online guidance on the intranet for declaring and reviewing interests for both managers and staff is updated to detail the current Council process and is subject to review on a regular basis.	Medium	31 st October 2019	Surjit Nagra Service Lead - People
3	We will ensure that any declarations made at meetings are recorded on the Slough Borough Council website and in the meeting minutes. In addition, we will ensure that all council members profiles are present on the Slough Borough Council website and fully up to date.to the extent notified by Members	Medium	31 st October 2019	Sushil Thobhani – Service Lead Governance
4	We will ensure that an exercise is undertaken to update the declaration of interests forms for staff and this process will be repeated on an annual basis. In addition, we will ensure that staff declaration of interest forms are held in an electronic file for each individual to facilitate prompt access where required.	High	31 st October 2019	Surjit Nagra Service Lead - People

5	<p>We will ensure that the six weekly reminders sent to members clarify that “Office” in the definition of disclosable pecuniary interests includes directorships which are for profit or gain and should be declared as interests on the declaration of interest form, with the website to be updated promptly where any new interests have been declared.</p> <p>As part of this, consideration will be given to amending the form to provide clarity of the declaring of directorships.</p>	Medium	31 st October 2019	Sushil Thobhani – Service Lead Governance
6	<p>We will ensure that where declarations are made at decision making committees, these are reviewed for impact, with the individual withdrawing from the meeting where a disclosable pecuniary interest has been declared or where a personal interest has been declared where the member judges that such interest would reasonably be regarded by a of the public as being so significant that it would prejudice the members’ judgement of the public interest prior to decisions being made.</p> <p>Documentation of this review will be recorded in the meeting minutes.</p>	Medium	31st October 2019	Sushil Thobhani – Service Lead Governance
7	<p>We will ensure that the Code of Confidential Whistleblowing is reviewed and updated to include specific guidance on the process for identifying and raising concerns relating to conflicts of interest and the anonymised publication of the detail of breaches.</p>	Medium	31st October 2019	Sushil Thobhani – Service Lead Governance

Regulatory Services – Cash Handling Arrangements 5.19/20 – Partial Assurance				5 - Low 0 - Medium 2 - High
Cash Payments Received Summary - Since January 2019				
Area	Total value of cash payments received	Number of cash payments exceeding £1000	Total value of cash payments received exceeding £1000	
Crematorium and Cemetery	£43,742.00	18	£41,869.50	
Registrations	£35,922.60	0	£0.00	
Licensing	£198,820.55	12	£41,680.00	
Consumer Protection (Other)	£0.00	0	£0.00	
Total	£278,485.15	30	£83,549.50	
<p>We noted the following issues, resulting in two high priority management actions</p> <p>Money Laundering Policy</p>				

The Council's Money Laundering Policy is found within the 'Anti-Fraud and Corruption Strategy and Policy' attached to the Constitution. Despite outlining the Council's cash threshold for potential money laundering activities and the reporting actions to be adhered to, we found that none of the service areas reviewed were knowledgeable about the expected money laundering procedures.

Through our testing, we found that since January 2019, in excess of £80,000 in cash payments had been received by the services (30 transactions) that should have provoked preventative money laundering action. Of these, 11 were cash payments exceeding £3,000, however we confirmed during our sample testing that the received amounts agreed to the pricing and charges. Despite this, there remains a risk that without adequate information provided to cash handling staff, and without the staff completing the necessary training (see finding below) that staff may not be complying with the Council's own Money Laundering Policy in receiving large value cash payments when it may not be appropriate to do so. **(High)**

Money Laundering Training

The Constitution outlines the Council's obligation to provide money laundering training to all employees who handle cash as part of their job role. We identified that there is currently an optional 'Money Laundering' module within the 'Fraud Prevention' e-Learning training available to staff.

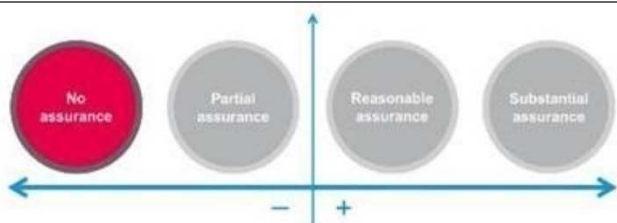
We identified through review that the module's contents did not adequately cover the expected actions in relation to money laundering. Furthermore, we found that none of our sample of ten Regulatory Services staff members tasked with cash handling had completed the training. There is an increased likelihood that money laundering activities are not identified and therefore go unchallenged by receiving staff without appropriate training in this respect. **(High)**

Ref	Findings Summary Management Action	Priority	Implementation Date	Manager Responsible
1	<p>Regulatory Services will ensure that all relevant staff members handling cash as part of their respective job roles are made aware of the Money Laundering Policy in place and have read and understood the following:</p> <ul style="list-style-type: none"> • The Council's cash payment threshold for potential money laundering activities (one payment of £1,000 or £10,000 in smaller payments); • The Council's obligations with respect to money laundering; and • The process for reporting and investigating potential money laundering activities. 	High	31 st October 2019	<p>Ginny De Haan</p> <p>Service Lead – Regulatory Services</p>
2	<p>The Council will ensure that the 'Money Laundering' training module is updated to include the processes and procedures expected in instances of potential money laundering activities.</p> <p>Following this, the Council will ensure that relevant staff members handling cash as part of their respective job roles are required to complete the 'Money Laundering' module as part of ongoing training.</p>	High	31 st October 2019	<p>Ginny De Haan</p> <p>Service Lead – Regulatory Services</p>

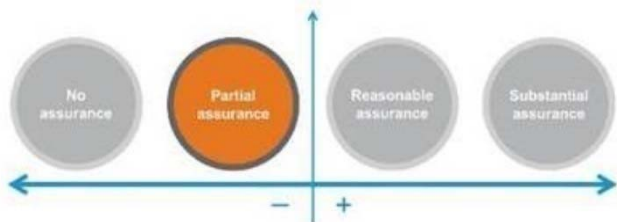
APPENDIX B: 2019/20 ASSURANCE OPINIONS

We are constantly developing and evolving the methods used to provide assurance to our clients. As part of this, we have refreshed our opinion levels in line with the graphics below.

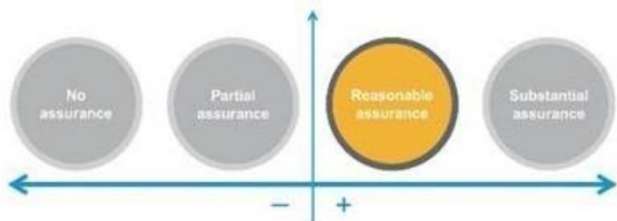
We use the following levels of opinion classification within our internal audit reports, reflecting the level of assurance the Council can take:



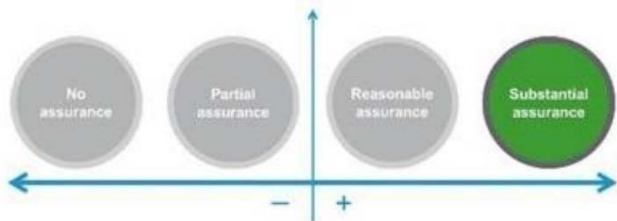
Taking account of the issues identified, the Council **cannot take assurance** that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective. Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the Council can take **partial assurance** that the controls to manage this risk are suitably designed and consistently applied. Action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the Council can take **reasonable assurance** that the controls in place to manage this risk are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Taking account of the issues identified, the Council can take **substantial assurance** that the controls upon which the organisation relies to manage the identified risk(s) are suitably designed, consistently applied and operating effectively.

FOR FURTHER INFORMATION CONTACT

Dan Harris, Head of Internal Audit

Daniel.Harris@rsmuk.com

07792 948767

Chris Rising, Senior Manager

Chris.Rising@rsmuk.com

07768 952380

Amir Kapasi, Assistant Manager

Amir.Kapasi@rsmuk.com

07528 970094