

ASSURANCE FRAMEWORK

| Assurance | Internal Audit Assurance Work |
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| Internal Audit Reports | Sufficient coverage undertaken, including all fundamental systems and across all service heads. Details provided within Appendix 1 (records opinion of each audit and number of recommendations) Additional non assurance work undertaken, such as supporting Senior Management in key projects. No serious fraud investigations undertaken resulting in prosecutions. Participated in NFI. Fraud policies reviewed and updated although further development of counter fraud measure are required. |
| Asset Management | Asset Management audit has been completed during the year. High priority recommendations have been made including one that has been made again. This relates to the reconciliation of expected rentals/leases to those actually charged. |
| Financial Management | Budget monitoring is within the main accounting audit scope. No significant issues identified. Financial Regulations must be reviewed, recommended in AGS. Financial Reports provided to Members during the year. Medium Term Financial Plans in place. |
| Performance Management | There was performance indicator testing carried out within creditors, Council Tax and Benefits audits with no significant concerns raised. Exception reporting in place for all agreed performance indicators. |
| Business Continuity | Very little testing carried out in this area during 2014/15. There was however a direct link to Disaster recovery within the ICT audit. 2015/16 to improve coverage of this assurance source, for example requesting sight of up to date plans for each head of service during the year. |
| Health and Safety | Linked to procurement project work Covered lone working within Revenues, Benefits, and Parking testing. Wider issues covered within Refuse audit and Moorings audit. Linked to H&S of tenants in Community Alarm audit. Full audit planned for 15/16. |
| Corporate Governance | Heads of Service are required to provide assurance statements. Local Code review in place which included recommendations made by the Monitoring Officer. Council minutes in place. Annual complaints report is produced. AGS approved by Section 151 Officer with findings from Internal Audit included. Mid year review undertaken on progress made on last years recommendations. |
| Information Governance | Coverage within the CCTV audit specifically Data Protection included within all audits where relevant Security of applications tested Physical storage of data assets tested. Accuracy and timeliness of data considered (impact on decisions) |
| Risk Management | The corporate risk register reported to Audit Committee. Services consider risks in relation to service plans. No separate audit has been undertaken although risk is included within the risk assessment of each audit. This is an area that will be developed further during 2015/16. |
| HR/Recruitment etc | Starters testing undertaken in payroll audit (annual test). HR included within the risk assessment of all audits. |