

ASSURANCE FRAMEWORK

Assurance	Internal Audit Assurance Work
Internal Audit Reports	Sufficient coverage undertaken, including all fundamental systems and across all service areas. 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.
Asset Management	Audit undertaken, whilst some improvements have been made a high priority recommendation remains outstanding to ensure all expected leases had been charged and that the charges had been raised correctly. This recommendation was reported as outstanding in last years annual report and the service were awaiting the implementation of a case management system. This recommendation has been represented in this years Asset Management report with a deadline for completion of 31 st July 2016.
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
Performance Management	There was some 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	A separate audit was undertaken on this area. The following High priority recommendations remain outstanding: To ensure that all business units, that are deemed to have Critical Activities, have up to date Business Continuity Plans To ensure Disaster Recovery Plans are created for each Critical System High level of responsibility needs to be taken for creating and implementing business continuity plans and ensuring they are kept up to date The Service Manager for these areas has recently been informed of these recommendations.
Health and Safety	Covered lone working within all relevant audits. Health and Safety audit will be completed as part of 16/17 audit plan.
Corporate Governance	Local Code review in place which included recommendations made by the Monitoring Officer and review by Performance Improvement Manager. Council minutes in place. Annual complaints report is produced. AGS approved by Section 151 Officer with findings from Internal Audit included.
Information Governance	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.
HR/Recruitment etc.	Starters testing undertaken in payroll audit (annual test). Training programmes for Poor performance and Recruitment and Selection are in place. HR included within the risk assessment of all audits.