

## 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 National Fraud Initiative (NFI), a data matching exercise that helps prevent and detect fraud.
Asset Management	A high priority recommendation was 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. Although a case management system has not been implemented the Service have now undertaken a reconciliation with IPF (Asset Management system) and Accounts Receivable to identify outstanding lease arrangements and rent reviews. The service are currently working through the outstanding issues.
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. Service Action Plans are also reviewed as part of each audit
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 responsible for this area has recently changed. A full audit will be undertaken during 17/18.
Health and Safety	Covered lone working within all relevant audits. Health and Safety audit will be completed as part of 17/18 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 Strategic risk register reported to Audit Committee. Services consider risks in relation to service plans. Service Risk registers should be completed; this will be tested as part of each audit undertaken.
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.