AGENDA NO.

REPORT TO
AUDIT &
GOVERNANCE
COMMITTEE

30 MAY 2019

REPORT OF
DIRECTOR OF
FINANCE AND
BUSINESS SERVICES

INTERNAL AUDIT PROGRESS REPORT

SUMMARY

This is the annual report of the Head of Internal Audit as required by the Public Sector Internal Audit Standards (PSIAS). The report includes the Audit & Risk Manager's annual opinion on the overall adequacy and effectiveness of the Council's internal control and governance processes. As such it forms an integral part of the formulation of the Council's Annual Governance Statement.

This report encompasses the reporting requirements specified in Standard 2450 of the PSIAS.

RECOMMENDATIONS

It is recommended that:-

1.   That the Audit Committee receives the Annual Internal Audit Report for 2018/19 incorporating the Head of Internal Audit's opinion on the Council's control environment (paragraph 1.14) and the performance of the Internal Audit Section.

DETAIL

Background

1.   Internal Audit is an independent appraisal function established by the Council to objectively examine, evaluate and report on the adequacy of internal controls.   This role ensures that there is proper economic, efficient and effective use of resources.   It also ensures that the Council has adequate accounting records and control systems.

2.   Committee Members are reminded that the list of audit assignments undertaken in the current year to date has been circulated to all Councillors prior to the meeting.   The intention is to give Councillors the opportunity to

raise questions on issues that affect their ward or other areas of responsibility and for answers to be provided at the meeting.

Current Position

3.   The attached report shows the current position in respect of the progress against the 2018/2019 audit plan and the results of the work that has been undertaken.

4.   There are a small number of audits that are on-going however this does not impact on being able to give an overall opinion.

FINANCIAL AND LEGAL IMPLICATIONS

None

RISK ASSESSMENT

The results of the work undertaken by Internal Audit can be used by managers to assess their risk exposure, recommendations are made where there is perceived to be unacceptable risk.

COMMUNITY STRATEGY IMPLICATIONS

None

CONSULTATION

This report has been submitted to the Corporate Governance Group

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Background Papers: Internal Audit Charter
                                            Audit Plan 2018/2019
                                            Counter Fraud Strategy
Ward(s) and Ward Councillors: None
Property Implications: None

Big plans, bright future

INTERNAL AUDIT ANNUAL REPORT & OPINION STATEMENTS

2018/19

1.0   EXECUTIVE SUMMARY

Introduction

1.1   Under the Accounts and Audit Regulations 2015, the Council is required to *"undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance"*. For the purposes of the 2017/18 opinion the standards for proper practices for internal audit are laid down in the CIPFA Local Government Application Note for the United Kingdom Public Sector Internal Audit Standards (PSIAS).

1.2   The relevant body must conduct a review, at least once a year, of the effectiveness of its system of internal control. Following the review the Council must approve an Annual Governance Statement prepared in accordance with proper practices. The opinions given in this report provides independent and objective assurance on the overall adequacy and effectiveness of the Council's system of internal control.

1.3   It is management's responsibility to establish and maintain appropriate risk management processes, internal control systems, accounting records and governance arrangements. Internal Audit plays a vital role in advising management that these arrangements are in place and operating properly.

Quality Assurance and Improvement Programme

1.4   The Quality Assurance and Improvement Programme (QAIP) required by the PSIAS has been maintained during the year.

Planned Coverage and Output

1.5   The 2018/19 Audit Plan was approved by the Audit Committee on 26 February 2018. Best practice requires that audit resources should target those areas that represent the greatest risk to the Council.

1.6   In terms of audit engagements delivered by the audit team, the audit plan at the start of the year included 88 audits. The plan has to be flexible to allow for movement in the number of audits in the plan and days delivered to reflect changing client needs. The overall number of audit engagements will always be subject to change over the course of the year as audits may be deferred or no longer be required. Additional audits may be added if concerns are raised about a specific control area.

Original number of planned engagements	88
Unplanned engagements added	0
Planned engagements cancelled /deferred	0

Revised number of audit engagements	88
Engagements completed	84
Engagements ongoing	4

1.7   As can be seen from the table 84 reports have been issued, with 4 reports to be issued. This is covered in more detail in the audit coverage section of the report.

1.8   The plan for 2018/19 was based on 6 full time auditors plus 2 part time auditors and comprised 1,976 Gross Audit Days and 1,350 planned audit days including the unplanned allocation (Productive). A summary of the plan showing the budgeted and actual number of days is shown below.

2018/19 Audit Plan – Planned v Actual days

Audit Area	Planned Days	Actual Days	Difference
Total Productive (Completed Audits)	1300	1155	145
Unplanned Provision	50	0	50
Unproductive time	626	753	-127
GROSS DAYS	**1976**	**1908**	**68**

Note – Figures exclude deferred audits

1.9   The service carried a vacancy for a short period of time at the start of the year. Actual time spent on audits has been very carefully monitored to manage these variations.

1.10   These variations have not impacted on the ability of the Head of Internal Audit to provide assurance on the control environment as sufficient audit work has been completed.

Recommendations Made

1.11   Management continues to respond positively to audit reports and recommendations, with positive action taken to remedy any internal control weaknesses highlighted. The 65 audits completed have resulted in the following summary of recommendations made.

1.12   Analysis of Recommendations made in 2018/2019

Low	Medium	High	Critical	Total
12	42	3	0	57

This is covered in more detail in the output section.

Assurance Levels

1.13   The 84 completed audits resulted in the following assurance opinions being made.

Assurance Opinion	Number
Full	35
Substantial	30
Moderate	1
Limited	0
None	0
Opinion not applicable	18
TOTAL	84

Overall Assurance

1.14   As the Head of Internal Audit, I am required to provide the Council with an opinion on the adequacy and effectiveness of the internal control environment. In giving this opinion, it should be noted that assurance can never be absolute and, therefore, only reasonable assurance can be provided that there are no major weaknesses in these processes. In assessing the level of assurance to be given, I based my opinion on:

- The written reports on all internal audit work completed during the course of the year and the subsequent audit opinions;
- Any follow up exercises undertaken in respect of previous years' internal audit work;
- The proportion of Stockton on Tees Borough Council's audit need that has been covered within this period;
- Any limitations which may have been placed on the scope of Internal Audit. (There have been no operational constraints placed upon Internal Audit, apart from agreed budgetary control provisions).

Opinion on the overall adequacy and effectiveness of the Council's governance, risk and control framework
From the testing undertaken by the Internal Audit Section over the course of the year I am satisfied that sufficient assurance work has been undertaken to allow me to form a reasonable conclusion on the adequacy and effectiveness of the Council's control environment to support the preparation of the Annual Governance Statement.   It is my opinion that the Council continues to have an appropriate, and overall, an effective system of internal control, upon which it can place reasonable reliance to deliver the Council's objectives, and detect fraud and other malpractice within a reasonable period of time.   Where weaknesses have been identified through internal audit work, we have worked with management to agree appropriate corrective actions and a timescale for introduction.

Statement of conformance with the PSIAS

A self-assessment of compliance with the PSIAs has been undertaken using the checklist included in the CIPFA Local Government Application Note to the PSIAS. The checklist runs to 35 pages and contains over 300 conformance targets.

This has been validated in 2017/2018 by an independent external assessor in-line with the requirements to undertake such a review at least once every 5 years.

The conclusion of the review is that the service conforms with the requirements of the standard.

The areas of non-compliance identified in the self-assessment and validated by the external review are as follows:-

- Assignments for on-going assurance engagements should be rotated periodically, this is not always possible given the size of the team and some areas that require technical expertise such as ICT. Audits are rotated wherever practical. This is mitigated by the code of conduct signed by auditors.
- Organisational independence expects the Audit and Risk manager to report to an organisational level equal to or higher than corporate management team. For line management purposes the Audit & Risk Manager reports to the Procurement and Governance Manager however this is mitigated by having a secondary reporting line to the Director of Finance & Business Services and other senior management and the Audit Committee as required.

Many of the compliance targets relate to consulting engagements. As the Internal Audit Section does not undertake any such engagements, the answers to these questions have to be "no".

2   QUALITY ASSURANCE AND IMPROVEMENT PROGRAMME (QAIP)

2.1   Internal Audit is defined in the PSIAS as:-
"*Internal auditing is an independent, objective and consulting activity designed to add value and improve an organisations operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes".*

Adherence to the PSIAS ensures that Internal Audit complies with this definition.

2.2   In addition to the performance information shown below the following is evidence demonstrating Internal Audit's compliance with the PSIAS:-
- Independence/no interference – There has been no interference during the year that would require the escalation processes to be invoked.
- Access to records – The service has been provided access to all records/personnel required to undertake the work in the plan.
- Director of Finance and Business Services' operational responsibility – Appropriate arrangements have been put in place to allow an objective opinion of the other operational services for which the Director of Finance and Business Services has responsibility.
- Staff skills mix – An appropriate mix of staff has been in place throughout the year as defined in the audit competency framework.
- Staff training – Training has been given to staff as required including a staff away day. Staff have also completed a minimum of 20 hours CPD.
- Code of Conduct for Auditors – All auditors have signed up to an audit code of conduct and there is no evidence that this has not been complied with.

Performance Indicators

2.3   The PSIAS are unequivocal in that a QAIP must include both internal and external assessments: internal assessments are both ongoing and periodical and external assessments at least once every five years.

2.4   An independent external peer review was last undertaken to assess the effectiveness of internal audit and compliance with the new standards in 2017/2018. The review concluded:-

- The Internal Audit service complies fully with all key requirements of the Standards, and overall the level of compliance is very high.
- On the basis of the assessment and supporting evidence the Internal Audit service is shown to be well managed. It provides a good standard of service covering all key aspects of its remit and is well regarded and effectively utilised by senior management.
- No significant issues have been identified by the assessment process. The opportunities for improvement will improve service delivery and effectiveness, but they do not in themselves represent a material risk to the Internal Audit service or its ability to deliver the audit programme.

3   AUDIT PROGRESS

3.1   The plan, approved on 26 February 2018, was based on an audit assessment of risk drawn from a wide variety of sources including:-

- Findings from previous audit reports and knowledge of Council systems
- Input from Corporate Management Team and Heads of Service
- Corporate Risk Register
- Any areas highlighted by special investigations
- Susceptibility to Fraud
- Complexity of systems
- Service Provider
- Political/Media Sensitivity
- Levels of Finance/Budgets

Audit Progress by Service Group

Department	Planned Audits	Cancelled Audits	Unplanned Audits	Revised Audits	Completed	In Progress
Corporate	10	0	0	10	10	0
Finance & Business Services	7	0	0	7	7	0
Adults & Health	8	0	0	8	7	1
Children's Services	9	0	0	9	7	2
Xentrall	16	0	0	16	16	0
HR, Legal & Communications	2	0	0	2	2	0
Community Services	5	0	0	5	5	0
Culture, Leisure & Events	1	0	0	1	1	0
Economic Growth & Development	8	0	0	8	8	0
Democratic & Licensing	3	0	0	3	2	1
Schools	1	0	0	1	1	0
Contingency	8	0	0	8	8	0
DBC Only	7	0	0	7	7	0
TVCA Only	3	0	0	3	3	0
Totals	**88**	**0**	**0**	**88**	**84**	**4**

3.2   The Audit Plan is constantly revised during the year to take account of changing requirements. No audits were added to the plan. A small number of audits are currently on-going but have not been cancelled as follows:

2018/19 Planned Audits Amalgamated/Cancelled/Deferred

Name	Comments
Elections	Timing of elections means the audit needs to straddle across two years.
Independent Sector Assessment & Payments	Work is on-going, review currently underway.
Looked After Children	Continuous audit, work is on-going to provide an opinion
Early Years, Children's Centres & Childcare	Continuous audit, work is on-going to provide an opinion

2018/19 Unplanned Audits Added to the Plan

None

3.3 Follow-up Work

In addition to the audits contained within the Audit Plan for 2018/19, provision is made within the plan for Internal Audit to carry out follow up work on all recommendations that are made. During the year 48 recommendations were followed-up, 24 were found to have been implemented and 15 were no longer applicable therefore 9 were restated.

3.4 Counter Fraud

The Counter Fraud Strategy was revised during 2017/2018 and presented to this committee in February 2018. The actions included in the action plan have been implemented.

4   AUDIT OUTPUT

Engagement Opinions

4.1   For each audit carried out Internal Audit provides an overall conclusion as to whether a sound system of internal control is being maintained. Each opinion is either "Full", "Substantial", "Moderate", "Limited", or "No" assurance depending on the conclusions reached and the evidence to support those conclusions. "Full" and "Substantial" assurance normally indicates that the area under review has a reliable system of internal control.

4.2   These individual opinions are summarised below:-

Opinion	Definition	No.	%
Full Assurance	A sound system of internal controls is currently being applied which will ensure the system achieves its objectives. Whilst not essential there may still be scope for these controls to be enhanced in some areas.	35	42
Substantial Assurance	Overall there is a sound system of internal controls that are operating effectively. The system should achieve its objectives but there are areas where internal controls need to be improved.	30	36
Moderate Assurance	A reasonably sound system of internal controls is being applied, however, there are weaknesses which may put some of the system objectives at risk.	1	1
Limited Assurance	There is either a limited system of internal controls being applied, or there are significant weaknesses in the controls in place, which are posing a substantial risk to the achievement of system objectives.	0	0
No Assurance	The system of internal controls in place is failing and system objectives are not being met. Urgent management attention is required.	0	0
N/A	This classification covers audit work within a small part of a system or relates to other authorities. Providing an opinion on this work would misrepresent the system as a whole.	18	21
	Total	**84**	

4.3   An analysis of the recommendations supporting these opinions by priority is shown below:-

Priority	Definition	No.	%
Critical	Actions that must be taken immediately to manage significant risks that are likely to prevent the Authority achieving one or more of its corporate objectives.	0	0
High	Actions that should be taken as a matter of priority due to the issues identified posing a substantial risk to the achievement of service/system objectives.	3	5
Medium	Required actions to reduce the risk of systems failing to achieve their objectives.	42	74
Low	Beneficial to the improvement of internal controls, which will support the achievement of objectives.	12	21
	Total	**57**	

4.4 The following table shows the breakdown of recommendations by audit area. This shows that all audit recommendations have been agreed and will be implemented.

Details of Audits by Service Group

2018/19

Department	No. of Audits Issued	Opinions						No. of Recs Made	Previous Recommendations			
		Full	Sub	Mod	Lim	None	N/A		Tested	Passed	Failed	N/A
Corporate	10	4	5	0	0	0	1	1	3	0	1	2
Finance & Business Services	7	5	2	0	0	0	0	6	3	1	0	2
Adults & Health	7	3	4	0	0	0	0	3	0	0	0	0
Children's Services	7	2	4	1	0	0	0	3	10	4	0	6
Xentrall	16	13	2	0	0	0	1	3	1	0	1	0
HR, Legal & Communications	2	1	1	0	0	0	0	5	0	0	0	0
Community Services	5	0	5	0	0	0	0	25	18	10	4	4
Culture, Leisure & Events	1	1	0	0	0	0	0	0	1	0	0	1
Economic Growth & Development	8	4	3	0	0	0	1	6	9	6	3	0
Democratic & Licensing	2	0	2	0	0	0	0	4	0	0	0	0
Schools	1	0	1	0	0	0	0	1	0	0	0	0
Contingency	8	1	1	0	0	0	6	0	0	0	0	0
DBC Only	7	0	0	0	0	0	7	0	0	0	0	0
TVCA Only	3	1	0	0	0	0	2	0	3	3	0	0
Total	**84**	**35**	**30**	**1**	**0**	**0**	**18**	**57**	**48**	**24**	**9**	**15**

2017/18

Department	No. of Audits Issued	Opinions						No. of Recs Made	Previous Recommendations			
		Full	Sub	Mod	Lim	None	N/A		Tested	Passed	Failed	N/A
Children's Services	8	1	4	0	0	0	3	0	7	7	0	0
Adults & Health	5	0	2	0	0	0	3	5	0	0	0	0
Finance & Business Services	18	9	7	1	0	0	1	15	6	3	0	3
Xentrall	13	13	0	0	0	0	0	3	0	0	0	0
HR, Legal & Communications	0	0	0	0	0	0	0	0	0	0	0	0
Economic Growth & Development	6	3	1	0	0	0	2	2	6	6	0	0
Culture, Leisure & Events	3	0	3	0	0	0	0	13	3	2	1	0
Community Services	3	0	2	1	0	0	0	14	5	3	0	2
Democratic & Licensing	0	0	0	0	0	0	0	0	0	0	0	0
Corporate	6	3	3	0	0	0	0	7	0	0	0	0
Schools	1	0	0	0	1	0	0	17	0	0	0	0
ICT Systems	0	0	0	0	0	0	0	0	0	0	0	0
Total	**63**	**29**	**22**	**2**	**1**	**0**	**9**	**76**	**27**	**21**	**1**	**5**

4.5 A further analysis of new recommendations by category is shown below.

Category		Low	Medium	High	Critical
1. Financial Management	Current	2	7	0	0
	Previous	0	6	1	0
2. Information Communication Technology	Current	0	0	0	0
	Previous	1	1	0	0
3. Information Governance / Assurance	Current	0	10	0	0
	Previous	1	2	0	0
4. Procurement	Current	0	3	0	0
	Previous	0	0	0	0
5. Health & Safety	Current	0	1	1	0
	Previous	0	1	0	0
6. Risk Management	Current	1	1	0	0
	Previous	0	0	0	0
7. Asset Management	Current	2	1	0	0
	Previous	1	2	0	0
8. Business Continuity / Disaster Recovery	Current	1	4	0	0
	Previous	1	3	0	0
9. Competencies / Workforce Planning	Current	0	0	0	0
	Previous	0	0	0	0
10. Fraud Management	Current	1	1	1	0
	Previous	0	0	0	0
11. Legislative / Constitutional Compliance	Current	0	2	0	0
	Previous	0	6	1	0
12. Ethical Compliance	Current	0	0	0	0
	Previous	0	0	0	0
13. Performance Management / Service Improvement	Current	3	8	0	0
	Previous	2	2	2	0
14. Partnership / Relationship Governance	Current	1	1	0	0
	Previous	0	0	0	0
15. Authorisation	Current	0	1	0	0
	Previous	1	0	0	0
16. Segregation	Current	0	1	0	0
	Previous	0	2	0	0
17. VAT	Current	1	1	0	0
	Previous	0	1	0	0
18. Safeguarding	Current	0	0	1	0
	Previous	0	0	0	0

4.6 Shown below is a list of all the audit engagements undertaken during the year together with their assurance opinion.
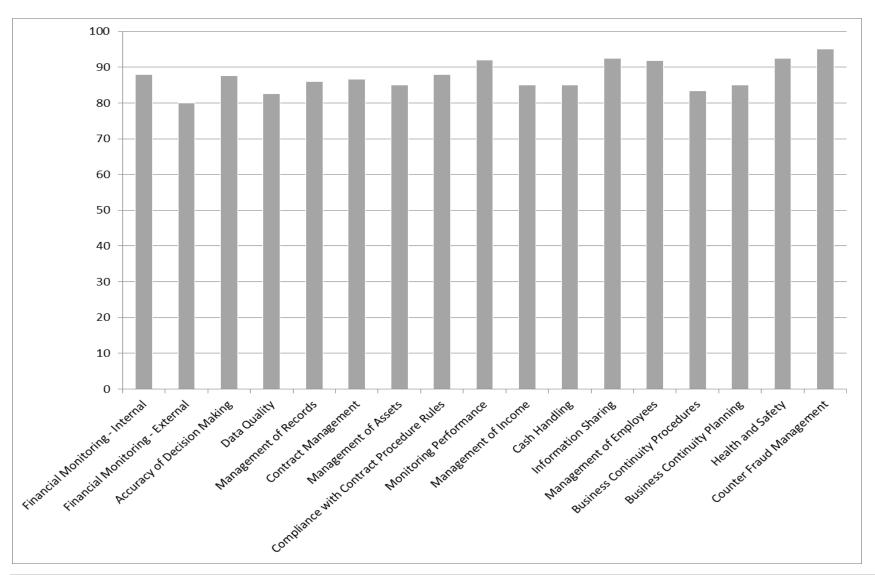
2018/19 Audit Plan Current Position as at 1 May 2019

| Department | Audit ID | Name | Status | Assurance | Recommendations | | | | Final Var | |
					L	M	H	C	Bud	95.4
Corporate	2602	Financial Management	Complete	Full Assurance	0	0	0	0	5.0	5.0
Corporate	2603	Council Plans	Complete	Substantial Assurance	0	0	0	0	5.0	5.0
Contingency	2604	Risk Management	Complete	N/A	0	0	0	0	35.0	22.3
TVCA Only	2605	Concessionary Travel Scheme	Complete	Full Assurance	0	0	0	0	15.0	4.7
Corporate	2606	Absence Management	Complete	Substantial Assurance	0	0	0	0	10.0	0.8
Xentrall	2607	Active Directory	Complete	Full Assurance	0	0	0	0	6.0	-0.4
Adults & Health	2608	Adult Safeguarding	Complete	Substantial Assurance	0	2	0	0	20.0	8.2
HR, Legal & Communications	2609	Communications Unit	Complete	Full Assurance	0	1	0	0	15.0	-2.5
Economic Growth & Development	2610	Building Control	Complete	Substantial Assurance	0	2	0	0	7.0	0.0
Xentrall	2611	Cloud Computing	Complete	Full Assurance	0	0	0	0	5.0	1.4
Finance & Business Services	2612	Asset Register/Asset Management	Complete	Full Assurance	0	0	0	0	7.0	0.5
Corporate	2613	Business Continuity & Emergency Planning	Complete	Substantial Assurance	0	1	0	0	10.0	1.4
Economic Growth & Development	2614	Business Support & Development	Complete	Full Assurance	0	0	0	0	25.0	19.3
Children's Services	2615	Child Placement - Adoption	Complete	Substantial Assurance	0	0	0	0	7.0	3.8
Community Services	2616	Independent Living - Remote Monitoring	Complete	Substantial Assurance	3	3	0	0	20.0	-9.9
Xentrall	2617	Creditors	Complete	Full Assurance	0	0	0	0	20.0	-11.2
Finance & Business Services	2618	Cash Offices & Cash Holdings	Complete	Substantial Assurance	3	1	0	0	25.0	-29.2
Adults & Health	2619	Better Care Fund	Complete	Substantial Assurance	0	0	0	0	20.0	20.0

Adults & Health	2620	Client Financial Services	Complete	Full Assurance	0	0	0	0	12.0	-0.4
Finance & Business Services	2621	Complaints Review	Complete	Substantial Assurance	0	2	0	0	9.0	-5.7
Community Services	2622	Community Transport	Complete	Substantial Assurance	0	0	1	0	7.0	-7.6
Xentrall	2623	Change Control	Complete	Full Assurance	0	0	0	0	6.0	-1.0
Democratic & Licensing	2624	Democratic & Development Services	Complete	Substantial Assurance	1	2	0	0	10.0	-1.8
Community Services	2625	Security & Surveillance	Complete	Substantial Assurance	1	2	1	0	20.0	-8.2
Economic Growth & Development	2626	Car Parking	Complete	Substantial Assurance	0	4	0	0	10.0	-9.1
Democratic & Licensing	2627	Elections	In Progress						20.0	
Xentrall	2628	ICT Project Management	Complete	Full Assurance	0	0	0	0	10.0	0.8
Democratic & Licensing	2629	Members Payments and Allowances	Complete	Substantial Assurance	0	1	0	0	15.0	9.2
DBC Only	2630	Dolphin Leisure Centre	Complete	N/A	0	0	0	0	15.0	-4.5
Community Services	2631	Heating, Ventilation, Electrical & Building Services	Complete	Substantial Assurance	0	4	1	0	20.0	3.0
Finance & Business Services	2632	Housing Benefits	Complete	Full Assurance	0	0	0	0	18.0	-3.1
Xentrall	2633	Remote Access	Complete	Full Assurance	0	0	0	0	10.0	0.3
Xentrall	2634	Debtors	Complete	Full Assurance	0	0	0	0	16.0	-8.7
Economic Growth & Development	2635	Highways Maintenance Operational	Complete	Full Assurance	0	0	0	0	13.0	9.2
Culture, Leisure & Events	2636	Customer Services	Complete	Full Assurance	0	0	0	0	25.0	6.7
Corporate	2637	Information Management	Complete	Substantial Assurance	0	0	0	0	10.0	9.3
DBC Only	2638	Inventories	Complete	N/A	0	0	0	0	10.0	-2.4
DBC Only	2639	Harewood Hill Lodge	Complete	N/A	0	0	0	0	5.0	-6.7
DBC Only	2640	Housing Rents	Complete	N/A	0	0	0	0	15.0	-0.3
DBC Only	2641	Dolphin Centre Catering	Complete	N/A	0	0	0	0	10.0	-6.8

Department		Title	Status	Assurance						
HR, Legal & Communications	2642	Land Charges	Complete	Substantial Assurance	0	4	0	0	6.0	-6.6
Economic Growth & Development	2643	Highways Maintenance Management	Complete	Full Assurance	0	0	0	0	10.0	-2.8
Economic Growth & Development	2644	Highways Inspection	Complete	Full Assurance	0	0	0	0	7.0	-1.4
Xentrall	2645	Hardware Controls	Complete	Substantial Assurance	1	1	0	0	10.0	-1.2
Children's Services	2646	Leaving Care	Complete	Substantial Assurance	0	2	0	0	7.0	-13.9
Economic Growth & Development	2647	Flooding Risk Management	Complete	N/A	0	0	0	0	5.0	5.0
Children's Services	2648	First Contact	Complete	Substantial Assurance	1	0	0	0	3.0	0.2
DBC Only	2649	Sale of Council Houses	Complete	N/A	0	0	0	0	10.0	-0.9
Adults & Health	2650	Independent Sector Assessment & Payments	In Progress						15.0	
Contingency	2651	Anti-Fraud Management	Complete	N/A	0	0	0	0	35.0	13.2
Xentrall	2652	Bank Reconciliation	Complete	Full Assurance	0	0	0	0	12.0	6.8
Corporate	2653	DBS Procedures	Complete	Substantial Assurance	0	0	0	0	6.0	-2.9
Economic Growth & Development	2654	Development Services	Complete	Substantial Assurance	0	1	0	0	9.4	-12.2
Children's Services	2655	Referral & Assessment - Childrens	Complete	Substantial Assurance	0	0	0	0	15.0	9.9
Children's Services	2656	Early Years & Complex Needs	Complete	Moderate Assurance	0	0	0	0	8.0	1.7
Xentrall	2657	Virtualisation	Complete	Full Assurance	0	0	0	0	6.0	2.1
Adults & Health	2658	Emergency Duty Team	Complete	Full Assurance	0	0	0	0	3.0	0.3
Children's Services	2659	Looked After Children	In Progress						12.0	
Corporate	2660	Officer Payments - Mileage	Complete	Full Assurance	0	0	0	0	8.0	-1.6
Xentrall	2661	Network Management	Complete	Substantial Assurance	0	0	0	0	10.0	-0.5
Xentrall	2662	PCI Compliance	Complete	N/A	0	0	0	0	10.0	9.5
Xentrall	2663	Pension Payments/Early Retirement	Complete	Full Assurance	0	0	0	0	10.0	-0.7
Finance & Business Services	2664	Treasury Management	Complete	Full Assurance	0	0	0	0	7.0	-0.3

Finance & Business Services	2665	VAT	Complete	Full Assurance	0	0	0	0	6.0	-5.5
Finance & Business Services	2666	Taxation	Complete	Full Assurance	0	0	0	0	12.0	-16.0
Corporate	2667	Recruitment Services	Complete	Full Assurance	0	0	0	0	6.0	2.1
Xentrall	2668	Server Operating Systems	Complete	Full Assurance	0	0	0	0	5.0	3.2
Corporate	2669	Performance Management Framework	Complete	N/A	0	0	0	0	15.0	15.0
Adults & Health	2670	Personal Budgets & Direct Payments	Complete	Substantial Assurance	0	0	0	0	7.0	-5.3
Children's Services	2671	Troubled Families Initiative	Complete	Full Assurance	0	0	0	0	16.0	-3.9
Xentrall	2672	Firewalls	Complete	Full Assurance	0	0	0	0	6.0	-0.6
Adults & Health	2673	Referral & Assessment - Adults	Complete	Substantial Assurance	0	1	0	0	12.0	0.6
Xentrall	2674	Payroll & Absence Recording	Complete	Full Assurance	0	1	0	0	26.0	-15.5
Corporate	2675	Workforce Development	Complete	Full Assurance	0	0	0	0	12.0	-3.8
Adults & Health	2676	Environmental Health	Complete	Full Assurance	0	0	0	0	6.0	-1.8
Community Services	2677	Enforcement	Complete	Substantial Assurance	2	7	0	0	7.0	-6.4
DBC Only	2678	Mayor's Charity Fund	Complete	N/A	0	0	0	0	2.0	0.0
Children's Services	2679	Youth Offending and Prevention	Complete	Full Assurance	0	0	0	0	8.0	2.0
Children's Services	2680	Early Years, Children's Centres & Childcare	In Progress						8.0	
Schools	2681	Schools	Complete	Substantial Assurance	0	1	0	0	25.0	9.1
Contingency	2682	Grants Contingency	Complete	Full Assurance	0	0	0	0	25.0	-13.7
TVCA Only	2683	Investment Plan	Complete	N/A	0	0	0	0	13.0	13.0
TVCA Only	2684	Core Systems	Complete	N/A	0	0	0	0	7.0	7.0
Contingency	2685	Procurement/Contract Management	Complete	Substantial Assurance	0	0	0	0	62.0	22.6
Contingency	2686	ICT Individual Systems	Complete	N/A	0	0	0	0	66.0	43.8
Contingency	2687	Continuous Contingency	Complete	N/A	0	0	0	0	65.0	27.0
Contingency	2689	Audit Liaison & Planning	Complete	N/A	0	0	0	0	20.0	-15.6
Contingency	2690	Advice & Guidance	Complete	N/A	0	0	0	0	50.0	23.0

Overall Trend Analysis