

## NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

### AUDIT AND GOVERNANCE COMMITTEE – WEDNESDAY, 9 OCTOBER 2019

Title of report	<b>INTERNAL AUDIT PROGRESS REPORT SEPTEMBER 2019</b>
Contacts	Councillor Nick Rushton 01530 412059 <a href="mailto:nicholas.rushton@nwleicestershire.gov.uk">nicholas.rushton@nwleicestershire.gov.uk</a>  Head of Legal & Commercial Services 01530 454762 <a href="mailto:Elizabeth.warhurst@nwleicestershire.gov.uk">Elizabeth.warhurst@nwleicestershire.gov.uk</a>  Audit Manager 01530 454728 <a href="mailto:Lisa.marron@nwleicestershire.gov.uk">Lisa.marron@nwleicestershire.gov.uk</a>
Purpose of report	To inform the Committee of progress against the Internal Audit plan for 2019/20 and to highlight any incidences of significant control failings or weaknesses that have been identified.
Council priorities	An effective internal audit service supports all council priorities.
Implications:	
Financial/Staff	None.
Health and Safety	None.
Risk Management	The internal audit planning process uses a risk assessment based methodology.
Equalities Impact Screening	None.
Human Rights	None.
Transformational Government	None.
Consultees	None.
Background papers	<a href="#">Public Sector Internal Audit Standards</a>  <a href="#">Internal Audit Annual Plan 2019/20</a>
Recommendations	<b>THE AUDIT AND GOVERNANCE COMMITTEE NOTE THE REPORT</b>

## **1.0 INTRODUCTION**

- 1.1 The Public Sector Internal Audit Standards require the authority's Audit Committee to approve the audit plan and monitor progress against it. The Committee should receive periodic reports on the work of internal audit.
- 1.2 The Audit and Governance Committee approved the 2019/20 Audit Plan on 20 March 2019. The Committee receives progress reports quarterly.

## **2.0 TERMS OF REFERENCE**

- 2.1 Section 3 of Part 3 of the Constitution sets out the Terms of Reference of the Audit and Governance Committee, as detailed below:

'The Audit & Governance Committee is a key component of North West Leicestershire District Council's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.'

- 2.2 Particular statements in the Terms of Reference that refer to Internal Audit include:

- 13. To approve (but not direct) the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.
- 17. To consider progress reports from the head of internal audit on internal audit's performance during the year.
- 19. To consider summaries of specific internal audit reports in accordance with agreed protocols.

## **3.0 PROGRESS REPORT**

- 3.1 The Internal Audit Progress Report for the period 13 July 2019 to 30 September 2019 is attached at Appendix 1.



# **INTERNAL AUDIT SHARED SERVICE**

**North West Leicestershire District Council**

**Internal Audit Progress Report**

**SEPTEMBER 2019**

## **1. Introduction**

- 1.1 The assurances received through the Internal Audit programme are a key element of the assurance framework required to inform the Annual Governance Statement. The purpose of this report is to highlight the progress against the 2019/20 Internal Audit Plan up to 30<sup>th</sup> September 2019.

## **2. Purpose of Internal Audit**

- 2.1 The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal Audit play a vital role in advising the Council that these arrangements are in place and operating effectively. The Council's response to Internal Audit activity should lead to strengthening of the control environment, and therefore contribute to the achievement of the organisation's objectives.
- 2.2 Internal Audit provide a combination of assurance and consulting/advisory activities. Assurance work involves assessing how well the systems and processes are designed and working, with consulting activities available to help to improve those systems and processes where necessary.

## **3. Authority of Internal Audit**

- 3.1 Internal Audit derives its authority from the Accounts and Audit Regulations 2015, the Internal Audit Charter and the Council's Constitution. The Financial Regulations, which are part of the Constitution, set out that 'Internal Audit has authority to:
- a) enter any Council owned or occupied premises or land at all times (subject to any legal restrictions outside the Council's control);
  - b) have access at all times to the Council's records, documents and correspondence;
  - c) require and receive such explanations from any employee or member of the Council as he or she deems necessary concerning any matter under examination; and
  - d) require any employee or member of the Council to produce cash, stores or any other Council owned property under their control.
  - e) The Senior Auditor shall have access to, and the freedom to report in his/her name to all boards, members or officers, as he/she deems necessary.

## **4 Responsibility of Internal Audit**

- 4.1 Internal Audit will have the responsibility to review, appraise and report as necessary on:
- a) the adequacy and effectiveness and application of internal controls and processes and systems;
  - b) the extent of compliance with Financial Regulations and Standing Orders and approved policies and procedures of the Council plus the extent of compliance with external laws and regulation; and
  - c) the extent to which the Council's assets and interest are accounted for and safeguarded from losses of all kinds arising from waste, inefficient administration, poor value for money, fraud or other cause.

## **5 Independence of Internal Audit**

- 5.1 Internal Auditors must be sufficiently independent of the activities they audit to enable them to provide impartial, unbiased and effective professional judgements and advice. Internal Auditors must maintain an unbiased attitude that allows them to perform their engagements in such a manner that they believe in their work product and that no quality compromises are made.
- 5.2 If independence or objectivity is impaired in fact or appearance, the details of the impairment should be disclosed to senior management and the Audit and Governance Committee.

## **6 Internal Audit Team Update**

- 6.1 The Internal Audit Shared Service will soon be welcoming Charnwood Borough Council to join the existing arrangement with Blaby District Council. North West Leicestershire District Council will continue to lead the shared service and, once new five year contracts are agreed with each partner, will commence a recruitment exercise for a new Senior Auditor post. The existing auditor at Charnwood Borough Council is expected to TUPE over when services start.

## **7 Internal Audit Plan Update**

- 7.1 Since the last update report four final audit reports have been issued. Two reports are at the drafting stage, four audits are in progress and one audit is at the engagement planning stage. Appendix A shows the current position of the 2019/20 Audit Plan and the executive summaries for the final reports issued are detailed in Appendix B.
- 7.2 Two of the final 2018/19 reports issued were audits that were undertaken following previous Grade 3 audit opinions – S106 and Sundry Debtors:
- The 2018/19 S106 Audit Report (9) audit opinion was a Grade 2 with internal controls requiring improvement in some areas. It is acknowledged that there has been a significant improvement in the recording and monitoring of S106 agreements since the previous audit which was completed in July 2017. The service is still refining the documents used to monitor triggers to ensure that they work effectively and procedures relating to monitoring of triggers and actions require updating to continue to reflect what happens in practice.
  - The 2018/19 Sundry Debtors Audit Report (12) audit opinion was a Grade 2 with internal controls requiring improvement in some areas. At the previous audit the main area of weakness identified was the management and recovery of sundry debts relating to prior years. At this audit, Exchequer Services has been able to demonstrate action that it is taking on those prior year debts relating to Leisure Services. Leisure Services debts were prioritised due to the recent outsourcing of the service. It is important that a similarly focussed approach continues to be applied to the remaining prior year debts. Internal controls around current debtors remain sound.

## **8 Internal Audit Recommendations**

- 8.1 Internal Audit monitors and follows up all critical, high and medium priority recommendations. All outstanding recommendations are included at Appendix C for information.
- 8.2 There is one overdue recommendation relating to the production of a single Asset Disposal Policy which had a target date of 11 December 2018. This task has now been delegated from the Head of Housing and Property to the Assets and Property Services Team Manager who is progressing this and will share with Internal Audit as soon as the draft policy is available.
- 8.3 Internal Audit has continued to follow up the recommendations from the 2018/19 Health and Safety Arrangements audit (Grade 3 opinion). Thirteen of the twenty recommendations have been fully implemented to date with progress against the remaining recommendations. More information on the outstanding recommendations is included at Appendix D.
- 8.4 If Members of the Audit and Governance Committee are concerned about the progress against any particular recommendation, they are reminded that they can invite the relevant Head of Service or Team Manager to attend the meeting to discuss further. For this to be most effective it would be helpful if Members are able to request this in advance of the upcoming meeting.

## **9 Internal Audit Performance Indicators**

- 9.1 Performance information for Internal Audit in relation to its team plan actions and performance indicators is documented in Appendix E. More time than planned was required to complete the 2018/19 audit plan during Q1 however good progress has been made against the 2019/20 plan in Q2, which is expected to continue through Q3.

## **10 Internal Audit Charter**

- 10.1 The Audit Manager has undertaken the annual review of the Internal Audit Charter. AS only minor changes were necessary to update reporting lines and the organisation chart, the Charter is not being presented again to this committee. The Charter is available to view on the intranet.

2019/20 AUDIT PLAN PROGRESS TO 30<sup>th</sup> SEPTEMBER 2019

Audit Area (report number)	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations					Comments
						C	H	M	L	A	
<b>HR AND ORGANISATIONAL DEVELOPMENT</b>											
Project Management	Audit	8	-	Scheduled Q4.							
Performance Management	Audit	6	-	Scheduled Q3/Q4.							
4 – Payroll - Expenses/reimbursements	Audit	3	6.45	Draft report issued.							Actual days higher than planned due to increased testing.
Health and Safety	Follow up review	5	1	In progress.							Follow up work being undertaken throughout the year as recommendations fall due.
<b>HOUSING AND PROPERTY</b>											
Stock Condition Database	Audit	6	0.9	Audit engagement plan agreed.							Audit testing deferred until later in the year as the process is still under refinement.
Commuted Sums	Audit	6	-	Engagement planning.							
1 - New Housing System (Aareon) Implementation Project	Assurance	4	3.8	Final report issued.	Grade 1	-	-	-	-	-	
Housing Procurement Card Expenditure	Spot checks	2	1.28	Ongoing.							Will be undertaken throughout the year
Property Services	Audit	6	-	Deferred from Q1 to Q3.							Deferred from Q1 to Q3 at the request of the Head of Housing and Property as new manager only joined NWLDC very recently.

Audit Area (report number)	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations					Comments
						C	H	M	L	A	
Homelessness	Additional Audit	6	3.1	In progress.							Added to 2019/20 plan.
<b>COMMUNITY SERVICES</b>											
Planning Enforcement	Audit	6	-	Deferred from Q2 to Q3.							Deferred from Q2 to Q3 at request of service manager. Agreed to engagement plan in November 2019.
3 - Licensing	Audit	6	9.34	Final report issued.	Grade 1	-	-	3	1	-	Wider scope for audit than originally intended when planning audit days.
CCTV	Audit	5	-	Scheduled Q3/4.							
Leisure Contract Procurement	Audit	8	4.41	In progress.							
<b>ECONOMIC DEVELOPMENT</b>											
2 - Enterprising NWL Grants (Monitoring)	Audit	5	4	Final report issued.	Grade 1	-	-	1	-	1	
<b>LEGAL AND COMMERCIAL SERVICES</b>											
Information Governance	Audit	6	-	Scheduled Q3.							
<b>FINANCE</b>											
Procurement	Audit	8	-	Deferred from Q3/4.							Deferred from Q2 to Q3/4. Assurance gained from individual audits.
Key Financial Systems	Risk Based Audits	35	5.28	In progress.							Cash and Bank report drafting and General Fund Assets Audit in progress.
<b>CUSTOMER SERVICES</b>											
ICT Key Controls	3 <sup>rd</sup> Party Auditor	2	0.79	In progress.							Audit started by specialist ICT auditors in September 2019.
Revenues and Benefits – DWP Memorandum of	Audit	3	-	Removed from plan.							Reliance will be placed on the work

Audit Area (report number)	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations					Comments
						C	H	M	L	A	
Understanding											of Partnership Auditors and, only if necessary, supplemented to provide assurance for non-Partnership staff who have access to data.

**KEY**

**Audit Opinion**

Grade	Definition
1	Internal controls are adequate in all important aspects
2	Internal controls require improvement in some areas
3	Internal controls require significant improvement
4	Internal controls are inadequate in all important aspects

**Recommendation Priority**

Level	Definition
Critical	Recommendations which are of a very serious nature and could have a critical impact on the Council, for example to address a breach in law or regulation that could result in material fines/consequences.
High	Recommendations which are fundamental to the system and require urgent attention to avoid exposure to significant risks.
Medium	Recommendations which, although not fundamental to the system, provide scope for improvements to be made,
Low	Recommendations concerning issues which are considered to be of a minor nature, but which nevertheless need to be addressed.
Advisory	Issues concerning potential opportunities for management to improve the operational efficiency and/or effectiveness of the system.

## EXECUTIVE SUMMARY OF INTERNAL AUDIT FINAL REPORTS ISSUED 13 JULY 2019 – 30 SEPTEMBER 2019

Report	Portfolio Holder	Head of Service & Team Manager	Assurance Level	Main Areas for Improvement	Recommendations				
					C	H	M	L	A
<b>2018/19 Audits</b>									
9 – S106	Deputy Leader – Planning and Infrastructure Portfolio Holder	Head of Planning and Infrastructure Planning Policy Team Manager	Grade 2	Procedures relating to monitoring of triggers and actions.	-	-	2	2	-
12 – Sundry Debtors	Corporate Portfolio Holder	Head of Finance Finance Team Manager	Grade 2	Milestones and target dates for the Sundry Debt Action plan.  Issuing of aged debtor reports.  Write off of non-recoverable debts.	-	4	1	-	-
<b>2019/20 Audits</b>									
2 – Enterprising North West Leicestershire Grants (Monitoring)	Business and Regeneration	Head of Economic Regeneration Business Focus Manager	Grade 1	Documented procedure for escalation of non-adherence to grant terms and conditions.	-	-	1	-	1
3 – Licensing	Community Services	Head of Community Services Environmental Health Team Manager	Grade 1	Information retained in relation to Disclosure and Barring Service certificates.  Review of user access to Uniform system.	-	-	3	1	-

**RECOMMENDATIONS TRACKER – OUTSTANDING RECOMMENDATIONS  
(CRITICAL, HIGH AND MEDIUM ONLY)**

**Appendix C**

Report	Recommendation	Rating	Officer Responsible	Target Date	Internal Audit Comments		
<b>2017/18 Audits</b>							
10	Capital Accounting	1	It is recommended that a single Asset Disposal Policy is produced which includes disposal of Land and Buildings (Council and HRA), and Plant and Equipment. Responsibility for completion of the Land and Buildings element of the policy being assigned to the Asset Management Team Manager, the Plant and Equipment element being assigned to the Head of Finance (S151 Officer).  The policy, once completed, should be formally approved (Asset Management Group, CLT) and made available to relevant staff.	High	At the time of issuing the audit report - Head of Finance (S151 Officer) & Asset Management Team Manager. This was passed on to the Head of Housing and Property Services who has recently delegated to the Assets and Property Services Team Manager	11 December 2018	STATUS – OVERDUE  This policy is at the drafting stage with responsibility for completion passed to the Assets and Property Services Team Manager. The Audit Manager does not consider this delay in implementing the recommendation to be a significant risk as the HRA Disposals Policy (approved February 2015) and the Asset Disposal Policy (approved April 2008) continue to apply however the single policy should be progressed.
<b>2018/19 Audits</b>							
9	S106	2	The current monitoring procedures should be regularly reviewed and updated to accurately reflect what happens in practice. This should	Medium	Planning Policy Officer	September 2019	Internal Audit follow up October 2019

			also include what should happen where triggers have been identified e.g. updating overview sheets etc.				
		3	The template used for site monitoring visits should be updated to include a section to show whether there are S106 agreements associated with the site.	Medium	Planning Policy Officer	September 2019	Internal Audit follow up October 19
12	Sundry Debtors	1	The Sundry Debt Action Plan should be reviewed and key tasks, milestones and target dates agreed with the Finance Team Manager to enable effective monitoring of progress against prior year debts.	High	Exchequer Services Team Leader and Finance Team Manager	September 2019	Internal Audit follow up October 19
		2	A review of the resource attributed to sundry debt recovery should be undertaken to confirm that this is sufficient to deliver the level of service expected. Where necessary temporary resource should be considered or other options such as transferring debts.	Medium	Finance Team Manager	September 2019	Internal Audit follow up October 19
		3	Aged debtor reports should be issued to services in order that they are aware of those invoices which they have raised which are	High	Exchequer Services Team Leader	September 2019	Internal Audit follow up October 19

			still outstanding for payment. Guidance should be issued to services in order that they are able to act on the reports and provide Exchequer Services with information as required.				
		4	Aged debtor reports should be issued to Finance Business Partners for discussion at Finance Clinics.	High	Exchequer Services Team Leader	September 2019	Internal Audit follow up October 19
13	Online Forms (Firmstep)	1	The Data Protection Officer should be consulted on current and future Firmstep forms to ensure that they are compliant with GDPR.	Medium	Digital Transformation Project Manager	Ongoing	Follow up in progress.
		3	Until such time as Firmstep have resolved the issue regarding the ability to access contact details for those customers who have left feedback/ comments, the option of including a contact email address / telephone number as part of the comment should be included to enable contact with customer to resolve any issues.	Medium	Digital Transformation Project Manager	August 2019	Follow up in progress.
14	Budgetary Control	1	Budget monitoring reports should be produced and issued to budget holders on a	High	Finance Team Manager	July 2019 (P12) June 2020 (P1 & P2)	First part of recommendation implemented.  Next follow up in June 2020.

			monthly basis throughout the year.				
		2	Finance Business Partners should provide budget monitoring information to managers in a format that enables them to manage their budgets more effectively.	Medium	Finance Team Manager	September 2019	Internal Audit follow up October 2019.
		5	A pro-forma document should be used to record details of meetings between Team Managers and Finance Business Partners. This should adequately record decisions made and actions to be taken following the meeting. Any actions can be followed up at future meetings.	Medium	Finance Team Manager	July 2019 Extended to October 2019	Internal Audit follow up November 2019.
		6	The possibility of there being enhancements to the current financial system to reduce the amount of manual intervention required in the budget monitoring reporting process should be explored.	Medium	Finance Team Manager	September 2019	Internal Audit follow up October 2019.
		8	A level at which identified variances should be investigated and reported on by Finance Business Partners should be	Medium	Finance Team Manager (General Fund) & Strategic Finance Manager	July 2019 Extended to October 2019	Internal Audit follow up November 2019.

			agreed.		(Housing Revenue Account)		
15	New Council Houses	4	The corporate strategy to cover the supply of new affordable housing should be finalised and submitted to the Newbuild Group and CLT and should include all relevant opportunities i.e. new builds, gifted properties and those purchased directly from developers, long-term empty properties and those previously purchased by tenants under the Right to Buy Scheme and then offered back to the Council.	Medium	Head of Housing and Property/ Strategy and Systems Team Manager	31.10.19	Internal Audit follow up November 2019.
		5	Formal performance reports in respect of the key areas of the new build project should be provided to CLT at regular intervals.	Medium	Head of Housing and Property	In line with corporate project reporting timetable	Performance reporting to CLT discussed at Newbuild Group on 24 <sup>th</sup> September. Following this a report will be provided to CLT.  Internal Audit to follow up again in October 2019.
<b>2019/20 Audits</b>							
2	Enterprising NWL Grants monitoring	1	A procedure document should be drawn up which shows the escalation process to be applied where it is identified that applicants have not adhered to the grant terms and conditions.	Medium	Business Focus Team Manager	September 2019	Internal Audit follow up October 2019.
3	Licensing	1	The Licensing Team	Medium	Licensing Team Leader	October 2019	Internal Audit follow up November 2019

			Leader should liaise with both Human Resources and the Data Protection Officer to ensure that the required information in relation to Disclosure and Barring Service certificates is being retained.				
3	Licensing	2	Confirmation of insurance cover should be obtained from Hackney Carriage Driver (19/00479/HCV) as soon as possible.	Medium	Licensing Team Leader	Implemented	Implemented immediately.
3	Licensing	4	A review of those users with access to Uniform should be undertaken. Where users have left the council their accounts should be made inactive, and those accounts with Super User access should be reviewed to confirm that the level of access is appropriate.	Medium	Licensing Team Leader with support from ICT	October 2019	Internal Audit follow up November 2019

Recommendations		Priority	Officer Responsible	Target Date	Audit Follow Up Date	Follow Up Findings
2	The arrangements in place for ensuring the Health and Safety of all Council premises should be reviewed and expectations documented, if not already. Appropriate records should be kept in order to demonstrate that checks have been completed. A record should be maintained of any issues identified and this should be monitored to ensure that those issues are satisfactorily rectified.	Critical	Head of HR and Organisational Development	Immediately	July 2019	The Safety Officer is satisfied that this recommendation has been fully implemented.  Internal Audit are currently carrying out more detailed testing to confirm the arrangements are now embedded.
3	The Safety Officer should ensure that where incidents have occurred in service areas that procedures put in place to protect staff and members of the public are adequate. This should include periodic review of the procedures to ensure that they are still fit for purpose.	High	Safety Officer	July 2019	August 2019	Follow up in progress.
6	The role of the Safety Officer should be reviewed and a benchmarking exercise undertaken to determine the level of resource and responsibilities in this area at other Councils. Where the current resource is found to be insufficient to meet requirements the need for additional resource should be explored.	High	Head of HR and Organisational Development	July 2019  Extended to March 2020	April 2020	Partly implemented.  The Safety Officer has obtained details of staff with H & S roles similar to his at neighbouring authorities and passed this information to the Head of HR and Organisational Development. He will then review the resource commitment when the exact requirements of the role are known following the changes to systems and processes and the work of the task and finish group has been further progressed.
7	The use of the Health and Safety Management System Audit spreadsheet should be reviewed to confirm that it is fit for purpose. Any evidence to support items recorded on the spreadsheet, in	High	Safety Officer	July 2019	August 2019	The original spreadsheet is no longer being used as a central record. The information will be transferred to the SHE Assure system when this is procured (date not yet confirmed). The Safety Officer is currently using the spreadsheet prepared

	particular those where there is a legal responsibility, should be proactively verified by the Safety Officer.					and maintained by Property Services to review this. He also states that departments should be maintaining their own records e.g. Waste services.  Internal Audit will continue to follow this recommendation up until there is a satisfactory central record.
9	All training records relating to Health and Safety within services should be reviewed and updated and training scheduled where required. Where there is a legal requirement to provide / attend specific training this should be clear from both training records and any associated risk assessments. The adequacy of training records held should be reviewed at least annually by the Safety Officer. Evidence to confirm training has been completed must be provided to the Council (confirmation of attendance, certificates etc.).	Critical	Head of HR and Organisational Development	Immediately	June 2019	Implemented.  Training records reviewed and updated where necessary, with Safety Officer working closely with higher risk areas such as Parks and Waste. New software or iTrent is likely to be used to record centrally going forwards. Work is continuing on this with a visit to another authority planned for 22 <sup>nd</sup> October to view their system.  Internal Audit will continue to follow this up and test during all service audits.
17	Confirmation should be sought as to whether the Council's Contractors Policy Statement is still relevant. If so, the Safety Officer, Procurement Officer and Legal Services should work together and review the statement and how this should be included in the procurement and contract management process. The process should include pre-works/site visits as appropriate to ensure the contractor is compliant with	High	Safety Officer	June 2019  Extended to October 2019	November 2019	In progress.  The Safety Officer has requested an extension of the target date for this recommendation. He is due to meet with Legal Services and procurement regarding this. It was agreed to revise the target date to October 2019.

	Health and Safety requirements. This should also cover relevant works ordered through the Purchase Ordering system					
20	A formal action plan for the IOSH and Internal Audit recommendations should be produced. Progress should be closely monitored against target dates with regular updates on progress provided to CLT.	High	Head of HR and Organisational Development	July 2019 Extended to November 2019	December 2019	The Head of HR and Organisational Development has requested an extension advising that an action plan will be produced but this is not likely to be completed until after the SHE ASSURE and task and finish groups have been completed in October 2019.

## Appendix E

### Internal Audit Performance

#### Performance Measures:

Performance Measure	2019/20 Q2 Target	Position as at 30.09.19	Comments
Delivery of 2019/20 Audit Plan	40%	28%	More time spent in Q1 on completing 2018/19 audit plan than planned. Good progress made catching up on the 2019/20 plan in Q2 which is expected to continue in Q3.
Percentage of Client Satisfaction with the Internal Audit Service	100%	100%	Six client satisfaction questionnaires returned for 2019/20.
Compliance with the Internal Audit Standards	Full	No significant gaps in compliance	
Compliance testing of completed recommendations	90%	92%	

#### Service Plan Actions:

Key Deliverables (Action)	Quarter 2 Milestone	Position as at 30.09.19
Review and update Health and Safety risk assessments to ensure risks to staff and customers are controlled.	Conclude review of Health and Safety risk assessment for all service areas.	Review completed June 2019. No improvement actions identified.
Conduct self-assessment audit of all office areas and support activities of the Legal Services Team.	Conduct Q2 self-assessment audit and report findings to Legal Services Team.	Completed.
Complete audits as per risk based audit plan.	Complete 40% of audit plan.	Four reports issued (three final and one draft). One audit report drafting and four in progress.
Quarterly progress reports to Audit and Governance Committee.	Progress report to September A&GC.	Progress to be reported to A&GC on 9th October.
Deliver a shared service that Blaby District Council want to continue to share.	Manage a shared service which meets SLA requirements.	Continuing to achieve with Charnwood BC expected to formally join the shared service soon.
Comply with Public Sector Internal Audit Standards.	Have an external inspection before April 2020.	The date of the inspection may need to be put back until Charnwood BC are fully part of the shared service as it would be preferable to have the inspection once all three authorities are working together. The Audit Manager is keeping this under review.

