BUCKINGHAMSHIRE COUNCIL

Business Assurance Update

Including Progress against the Internal Audit Plan 2023/24

Maggie Gibb

Head of Business Assurance (& Chief Internal Auditor)
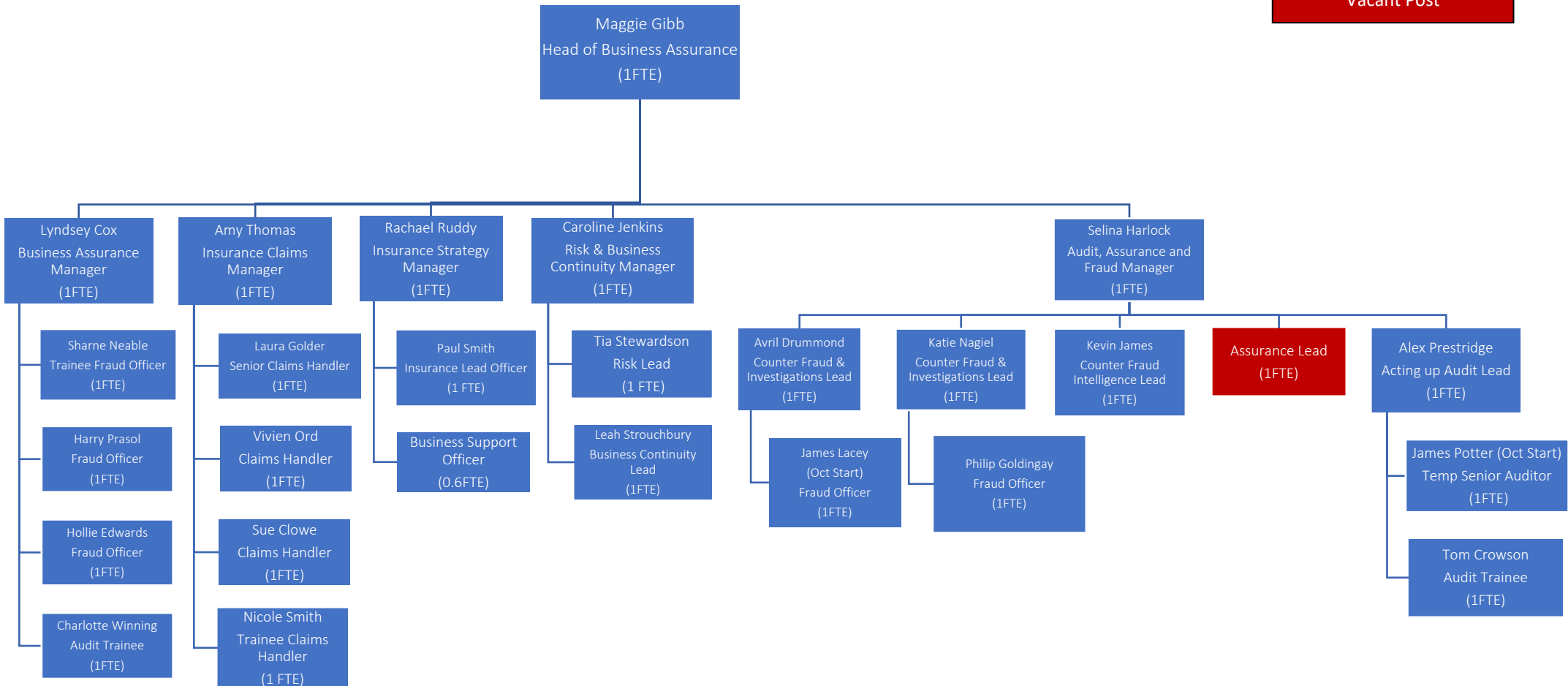
September 2023

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1. Introduction

1.1 The Business Assurance Team is responsible for delivering the Council's Risk Management, Assurance, Internal Audit, Counter Fraud, Insurance and Business Continuity services. The team operates under the Service Director for Legal and Democratic Services within the Deputy Chief Executive Directorate.

1.2 This report outlines the work carried out by the Business Assurance Team for the financial year 2023/24 to date. The Business Assurance work plans remain flexible in nature as they evolve throughout the year to reflect the changing risks faced by the Council, the maturity of the assurance framework and to meet the needs of unplanned demands and other emerging priorities. Quarterly updates on Business Assurance activities continue to be presented to each directorate leadership team providing them with an overview of the Internal Audit and other assurance activities including progress on implementation of audit actions and an update on escalated risks and mitigating actions.

2. Resources

2.1 We have successfully recruited to the majority of posts within the Business Assurance structure with just one vacancy yet to be filled. We continue to resource work plans with a mix of in-house staff and a partnership arrangement with the APEX London Audit Framework. This arrangement enables us to request specialist resource such as IT auditors and contract auditors, whilst allowing for a flexible approach that enables us to respond swiftly to urgent requests for resource such as for investigations.

Business Assurance Team Structure:

Vacant Post

Maggie Gibb
Head of Business Assurance
(1FTE)

Lyndsey Cox
Business Assurance Manager
(1FTE)

- Sharne Neable
  Trainee Fraud Officer
  (1FTE)
- Harry Prasol
  Fraud Officer
  (1FTE)
- Hollie Edwards
  Fraud Officer
  (1FTE)
- Charlotte Winning
  Audit Trainee
  (1FTE)

Amy Thomas
Insurance Claims Manager
(1FTE)

- Laura Golder
  Senior Claims Handler
  (1FTE)
- Vivien Ord
  Claims Handler
  (1FTE)
- Sue Clowe
  Claims Handler
  (1FTE)
- Nicole Smith
  Trainee Claims Handler
  (1 FTE)

Rachael Ruddy
Insurance Strategy Manager
(1FTE)

- Paul Smith
  Insurance Lead Officer
  (1 FTE)
- Business Support Officer
  (0.6FTE)

Caroline Jenkins
Risk & Business Continuity Manager
(1FTE)

- Tia Stewardson
  Risk Lead
  (1 FTE)
- Leah Strouchbury
  Business Continuity Lead
  (1FTE)

Selina Harlock
Audit, Assurance and Fraud Manager
(1FTE)

- Avril Drummond
  Counter Fraud & Investigations Lead
  (1FTE)
  - James Lacey (Oct Start)
    Fraud Officer
    (1FTE)
- Katie Nagiel
  Counter Fraud & Investigations Lead
  (1FTE)
  - Philip Goldingay
    Fraud Officer
    (1FTE)
- Kevin James
  Counter Fraud Intelligence Lead
  (1FTE)
- Assurance Lead
  (1FTE)
- Alex Prestridge
  Acting up Audit Lead
  (1FTE)
  - James Potter (Oct Start)
    Temp Senior Auditor
    (1FTE)
  - Tom Crowson
    Audit Trainee
    (1FTE)

3. Risk Management

3.1 Risk Management continues to be embedded across the Council with all Directorates ensuring that risks are identified and uploaded onto the corporate risk management system in a timely manner; as well as horizon scanning and keeping a watching brief on emerging risks. We have now set out our management training sessions for 2023/24 that will be delivered across the organisation to ensure that officers continue to be aware of their roles and responsibilities in relation to risk management.

3.2 Deep dive risk reviews continue across certain service areas to ensure risks are relevant and current, are updated with realistic target scores, and have internal controls as well as mitigating actions.

3.3 The new project risk management process is due to be rolled out across the organisation to ensure that there is greater visibility of how programme and project risks are being captured and escalated across the directorates. This includes ensuring that major projects and programmes are captured on the corporate risk management system and that there are consistent protocols in place in relation to project risk management.

3.4 Work is due to commence shortly on the review risk appetites, monitoring, reporting and escalation processes within the directorates.

3.5 The Risk Management Group was last held on 17 July 2023. An update on this meeting will be provided in a separate report.

4. Business Continuity Management (BCM)

4.1   We continue to focus on the implementation of the new Buckinghamshire Council Corporate Resilience Framework and Standards with the draft versions of the BCM Framework and Policy along with the Corporate Business Continuity Plan (BCP) approved by the Corporate Management Team (CMT) on 29 June 2023. This includes new BCP templates to ensure structure, readiness, and consistency.

4.2   In the last quarter the Council Resilience Group, who provide governance over the Corporate Resilience Framework and Standards, have been focussing on the Council's cyber resilience. This included the development of Cyber Resilience Framework, in conjunction with IT and the Resilience Service, to provide an overarching view of how the Council prepares for, responds to, and recovers from cyber incidents that may affect the Council. On the 25 July 2023, the organisation undertook Exercise Skynet. This was an exercise to test the Council's preparedness for, response to and recovery from a cyber incident, ensuring that there is a common awareness, knowledge and understanding surrounding a cyber incident and the implications of no IT, no access to data and data breaches. The next steps will be for Business Assurance to work with directorate / service areas to further explore the risks and impacts and following on from this, further develop their Business Continuity Plans (BCPs) as well as incorporate any changes into the BCM Framework and Policy and the Corporate BCP.

4.3   The Summer Framework and Cell continues to be in operation until the end of September 2023. Although to date there has not been any significant incidents during the summer, the Summer Cell has provided a forum to highlight any potential risks and ensure that service areas were prepared.

5. Internal Audit

5.1 The Internal Audit Function, supported by Mazars (through the APEX London Audit Framework) has been progressing with the delivery of the approved 2023/24 audit engagements. The Internal Audit plan was produced with reference to the Strategic and Directorate Risk Registers and prepared using a risk-based methodology that enables the provision of an independent opinion on the adequacy and effectiveness of the systems of internal control (comprising of risk management, corporate governance, financial and operational controls). The plan was also informed through discussions with the Senior Leadership Teams for each Directorate, Heads of Finance, Section 151 Officer, and the Deputy Chief Executive (Monitoring Officer).

5.2 Whilst we have an agreed Internal Audit Plan, this will be continuously reviewed to ensure that it remains dynamic to reflect the changing risks faced by the Council. The plan will continue to be influenced by external organisations and statutory bodies we work with and provide assurance to. The plan will also be reviewed quarterly in conjunction with Strategic and Directorate Risk Registers. Any significant deviation from the approved Internal Audit Plan is communicated through the periodic activity reporting process.

5.3 The formulaic audit planning model which was applied in the development of the approved Internal Audit Plan enabled us to RAG rate each audit engagement, with those rated HIGH (RED) deemed priority to deliver in the year. **Appendix 1** details the 2023/24 Internal Audit Plan which includes all the internal audit engagements that are RAG rated RED based on the Audit Planning Model score. We have also had a supplementary list of auditable areas (**Appendix 2**) that were identified as part of the 2023/24 planning process but have been RAG rated MEDIUM or LOW for delivery per the Audit Planning Model. This list will be kept under continuous review and audits that are MEDIUM rated may be added to the plan for delivery based on resource capacity and service priorities, this will be subject to discussions with the respective directorate leadership teams, Audit Board and Audit & Governance Committee approval.

5.4 In the last quarter the Internal Audit Team has been developing the Schools' Audit Programme which identifies a schedule of schools to visit and audit during the current year. Through review of financial reports, complaints, Ofsted results, consultation with the Schools

Improvement Team and Schools Finance, each maintained school is risk assessed based on this information and those with a high 'RAG' rating are selected for an audit. Two school audit reviews were completed before the end of the academic year and reports will be finalised during September.

5.5   The team has also continued to finalise the carried forward audits from 2022/23 Internal Audit Plan, the outcomes of these reviews are included in the confidential part of this meeting. From the 2023/24 Internal Audit Plan there are eight engagements that are currently in progress and eight grant certification reviews have been completed.

5.6   Using the audit tool, 'Pentana', Internal Audit have been monitoring implementation of audit actions. Follow-up of management actions is a continuous task that is undertaken by the auditors alongside their assigned audit engagements. The chart below provides a summary on the implementation status of the audit actions:

Chart 1 - Summary Status of Management Actions
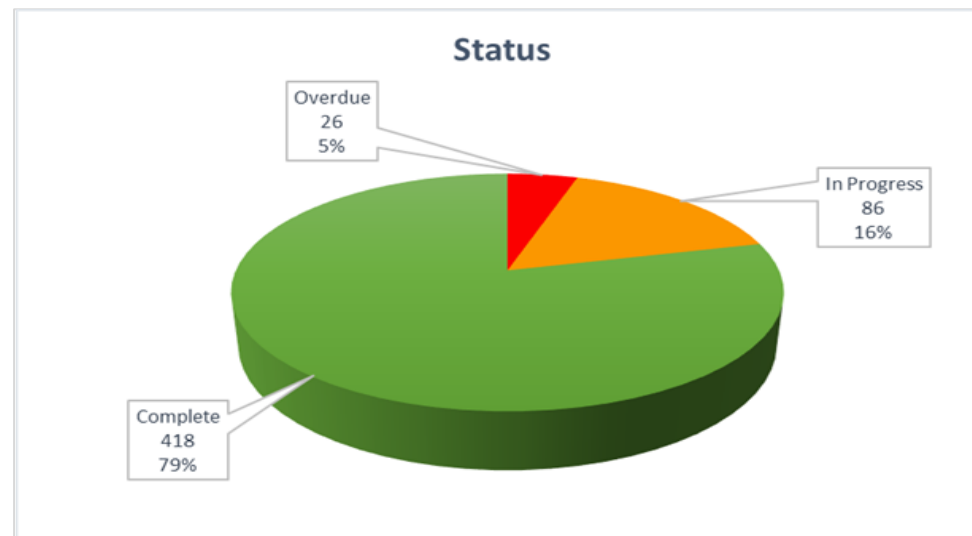
5.4   As at 1 September 2023, there are 26 out of 530 (5%) audit management actions which are overdue for implementation and 86 actions that are in-progress. All 26 actions that are overdue are held within the Children's Service directorate; of which 21 actions relate to schools. It has been recognised that a number of school actions fell due towards the end of term which impacted on the engagement from schools. The Internal Audit team will ensure that agreed due dates take into account key term dates that may impact on implementation deadlines being met. A detailed report on the overdue actions is provided as part of the confidential papers.

Management are aware of the actions and progress updates are being provided to Internal Audit on a regular basis. Progress against implementing audit actions is reported to each of the directorate leadership team on a regular basis, and outstanding audit actions were reported to the Corporate Management Team (CMT) on 21 September 2023.

5.5   The Internal Audit Team have also been progressing with the implementation of the new audit system which was a key action from the CIPFA External Assessment. All records have been migrated from the previous system and the team are now undertaking all new audits on the new system. The team is working on developing key reporting requirements for all key stakeholders, this includes information on agreed management actions that form part of the quarterly reporting to directorates.

5.6   We have two Service Level Agreements in place to deliver the internal audit services for Buckinghamshire and Milton Keynes Fire Authority (BMKFA) and Insignis Trust Academy (IAT). The team continues to progress with the delivery of the agreed audit activity for 2023/24 which regular updates being presented to their respective board/ audit committees.

5.7   The Audit Board, chaired by the Service Director of Finance (S151), reviews progress against the Business Assurance Strategy, in particular delivery of the Internal Audit Plan. **Appendix 1** shows the current progress updated against the Internal Audit Plan.

6. Business Assurance

6.1   The Business Assurance Team continues to progress with the COVID grant assurance as the requirements from central government to carry out post assurance checks continue. The team liaise with the services and support in the collation of the required returns, reconciliations and certification where required.

6.2   Since the last committee update, the team have finalised two assurance engagements and these are summarised below:

Helping Hand Programme

6.2.1   Helping Hand (HH) was created in late 2020 in response to Covid pandemic related challenges and supported by a grant funded by Department of Working Pensions (DWP). HH focus on supporting vulnerable people in the community through various avenues and in collaboration with a growing support network. The service evolved from what was a core Local Welfare Support Service, with a base service delivery budget of just over £100,000 prior to the Covid pandemic, to a service whose main activity was the disbursement of Government Funding which, over the last 2 years, has been just under £4.8 million per annum. The primary purpose of the team was to ensure funds were disbursed in a timely manner to residents who needed it the most, via an application-based offer, in line with grant funding requirements from Government usually covering a period of six months at a time. In 2022, the service commenced a restructure with a view to establishing a permanent offer that could meet the needs of residents now and into the future. The timing of the assurance review was welcomed to provide an objective review of the service, to evaluate progress against continuous improvement activity delivered and to inform and shape continuous improvement activity for the future.

6.2.2   To support the relevance and efficiency of the current HH function, including how they can transition from a programme to business as usual, the Assurance team carried out an end-to-end programme assurance review of the team. The scope focussed on the following:

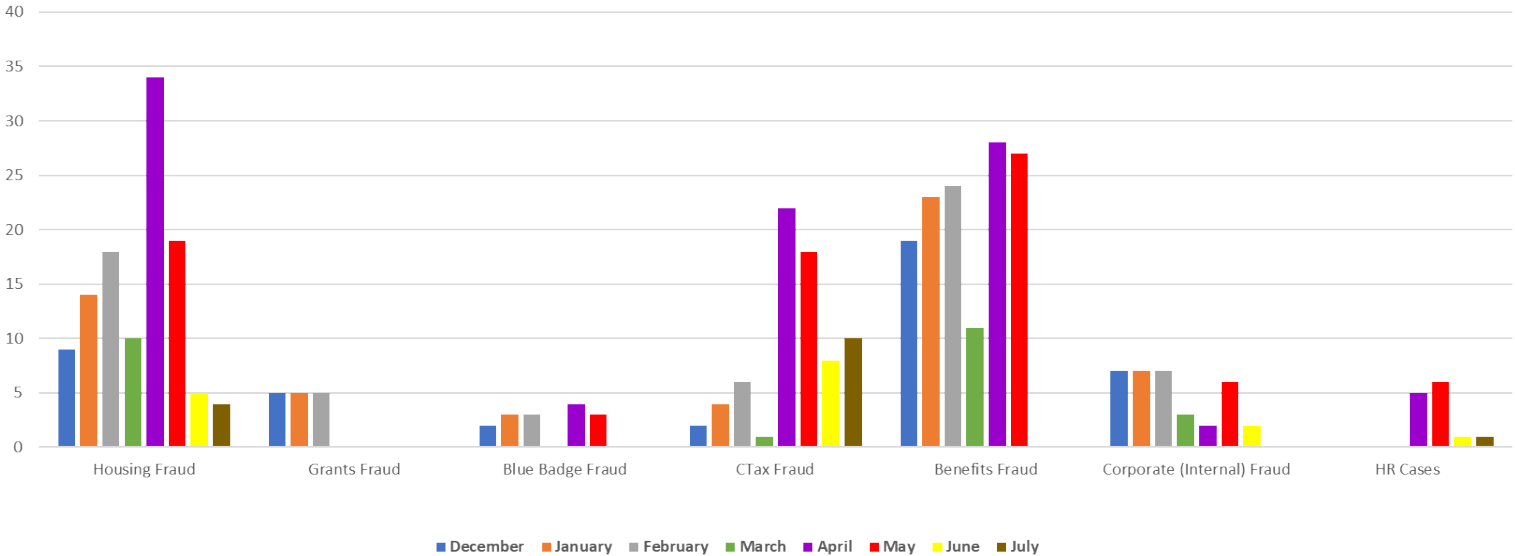- Review of team documentation around key processes, tools, and resources.

- Conduct interviews with key stakeholders involved with the team to gain a deeper understanding of strategic direction, governance, procurement, funding and award of funds, communications and change management, improvement opportunities, and risks and challenges.

- Understand current ways of working and the culture of the team.

- Identification of gaps in the current approach with our recommended solutions.

- Identification of risks to effective transition from a programme to business as usual.

6.2.3   Overall, the review identified eight areas of good practice, which were highlighted to the service, and areas of improvement which the service are working to address were identified across key theme areas including process and controls and people, systems and toolkit.
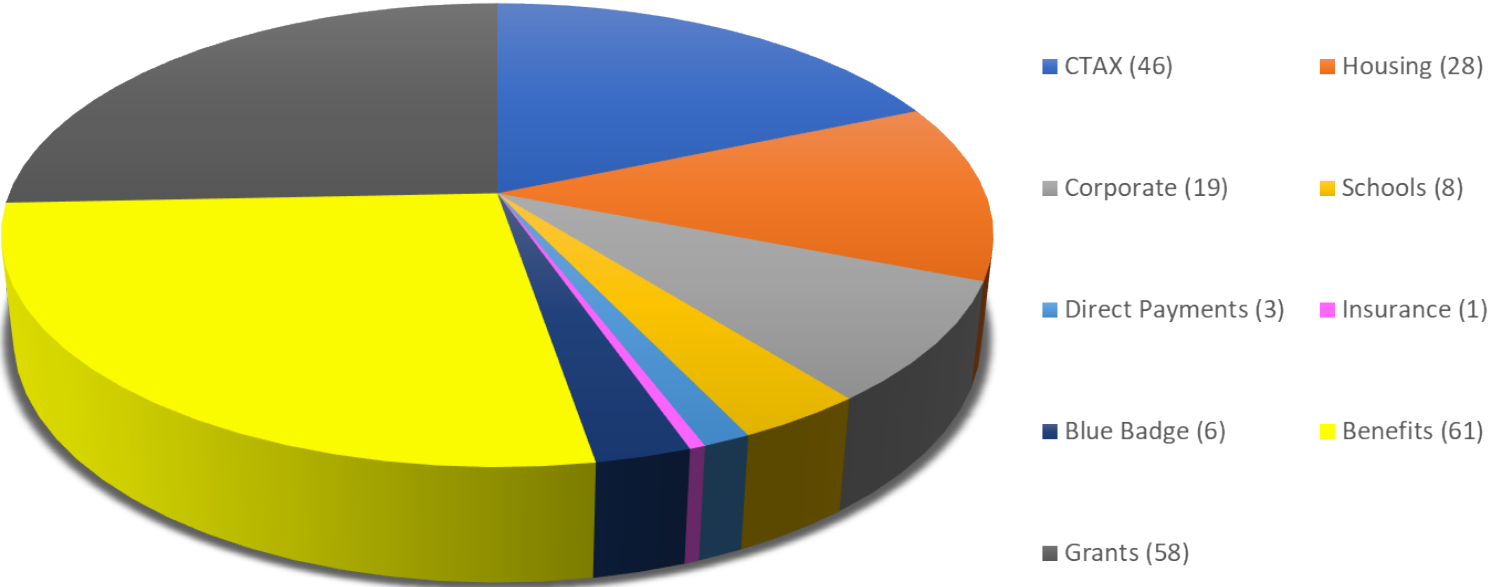
7. Counter Fraud

7.1   The Business Assurance Team procedures alone cannot guarantee the detection of fraud and corruption, nor can we give an overall assurance opinion on counter fraud, therefore management have responsibility for ensuring that there are adequate controls in place to manage the risk of fraud and corruption. The size and complexity of the authority means that some irregularities are inevitable, and when these arise the Fraud Team deploy resources to investigate these. Whilst responding to fraud allegations raised internally and externally, the team also had a proactive schedule of activity that includes fraud awareness training and probity reviews. Counter Fraud activity is reported to the Statutory Officers Group on a monthly basis with cases details provide on progress being made on all cases. The tables below provide a summary of the fraud cases that the team have been managing:

Total Open Cases by Fraud Type as at 31 July 2023

Legend: ■ December ■ January ■ February ■ March ■ April ■ May ■ June ■ July

Total Closed Cases by Fraud Type

- CTAX (46)
- Housing (28)
- Corporate (19)
- Schools (8)
- Direct Payments (3)
- Insurance (1)
- Blue Badge (6)
- Benefits (61)
- Grants (58)

Appendix 1– 2023/24 Internal Audit and Counter Fraud Plan

Corporate				
Service	**Audit Title/ Activity**	**Objectives/Risk/Concerns**	**RAG Per Model**	**Status Update**
Cross-cutting	**Assurance Framework**	Develop a means of identify and mapping the main source of assurance across the Council and coordinating them to best effect.	**N/A**	**On-going**
	Project/Programme Support	To ensure that there is a framework in place to effectively and efficiently deliver projects/ programmes across the organisation.	**HIGH**	**Scoping in progress.**
	Contract Management	To provide assurance on the management of the identified suppliers to ensure that the contract is being managed in line with Council requirements; in order to maximise their value and manage risk whilst delivering the outcomes and benefits envisaged.	**HIGH**	**Q4**
	MTFP	To evaluate the adequacy and effectiveness of the MTFP process, the review will consider the governance arrangements, the modelling, savings targets, business cases, risk management and delivery/ management of the MTFP.	**HIGH**	**Fieldwork in progress**
Deputy Chief Executive				
Service	**Audit Title/ Activity**	**Objectives/Risk/Concerns**	**RAG Per Model**	**Status Update**
Policy, Partnerships & Communications	**Partnership Arrangements**	Partnerships are an effective way for the Council to achieve its objectives, but they give rise to new and different risks, which need to be recognised, evaluated, and effectively managed. The review will assess the partnership arrangements in place and ensure they contribute towards the achievement of the Council's objectives.	**HIGH**	**Q3**
Legal & Dem Services	**Legal Processes**	Deferred from 21/22 plan. To ensure that there are adequate arrangements in place for the services to engage with the legal team, cases are recorded, monitored and costs tracked appropriately.	**HIGH**	**Scoping in progress. Fieldwork commencing in September**
Major Projects	**Companies Governance**	To ensure that there are adequate governance arrangements in place to monitor the performance of the Council's companies, to make certain that risks are effectively managed, and objectives are being achieved.	**HIGH**	**Scoping in progress.**

Adults & Health				
Service	**Audit Title/ Activity**	**Objectives/Risk/Concerns**	**RAG Per Model**	**Status Update**
Adult Social Care	**Charging Policy**	To provide assurance that the Council's Charging Policy is being effectively applied, this will include evaluating income maximisation.	**HIGH**	**Fieldwork in progress**
Adult Social Care/ Integrated Commissioning	**Continuing Health Care:**	Review effectiveness of updated process following outcomes of the review of CHC function across the whole BOB. Audit to consider policies and procedures, client assessments/ eligibility and financial controls. This audit has been deferred for the last two years.	**HIGH**	**Q4**
Adult Social Care	**Direct Payments**	Review of financial controls (monitoring protocols) for all the payment methods within the Direct Payments, including use of virtual wallet.	**HIGH**	**Q4**
Integrated Commissioning	**Commissioning and Financial Management of Spot Contracts**	End to end process reviewing adequacy and effectiveness of controls in place – Carry Forward	**HIGH**	**Scope agreed – fieldwork commencing in October**
Integrated Commissioning	**E-brokerage**	End to end process reviewing adequacy and effectiveness of controls in place – Carry Forward	**HIGH**	**Scope agreed – fieldwork commencing in October**
Finance	**A&H Debt Recovery (Secured Debt)**	As debt recovery was paused during the pandemic and the debt recovery process has been moved to Finance Operations team, the audit will be reviewing adequacy and effectiveness of controls.	**HIGH**	**Q3**
Finance	**Financial Controls Review**	Evaluation of the Scheme of Delegation to ensure that these are understood by all and effectively and consistently complied with, and decisions are taken with those with approved authority.	**HIGH**	**Q4**

Children's Services				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Education	Schools Thematic Review	Schools Thematic Review – Sample of schools to be selected for review through consultation with the School Finance Team and the School Improvement Team. (8 schools planned)	HIGH	Two school reports at draft
Finance	Schools Financial Assurance	Lessons learnt from previous year audits – evaluate the arrangements in place that enable effective oversight of school's financial controls and management.	HIGH	Q4
Social Care	Personal Budgets	End to end process reviewing adequacy and effectiveness of controls in place for the administration and management of personal budgets	HIGH	Q3
Education	School Commissioning	To ensure that there is a framework in place to commission schools that meet the needs of the children in a cost-effective manner.	HIGH	Q4
Education	SEND Process Review –	End to end review of processes and evaluation of controls to identify inefficiencies in process and improvements to data quality. Deferred from 22/23 due an on-going consultation.	HIGH	Fieldwork in progress
Social Care	Supported Families Programme	Undertake grant certification in line with grant conditions	N/A	Two grant certifications complete
Education	Related Party Transaction Assurance (SFVS)	Verification work in line with DfE guidance	N/A	N/A

Communities				
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
Neighbourhood Services	Waste Fees & Charges	Review will consider all cash and income collection income financial control arrangements across waste management.	HIGH	Q3
Integrated Transport	Commercial Licensing	End to end review of processes and evaluation of controls on the new system.	HIGH	Q3
Highways & Technical Services	Major Infrastructure Projects	Review the adequacy and effectiveness of the governance and risk management framework in place to manage major infrastructure projects.	HIGH	Scoping in progress
Highways & Technical Services	Streetworks	To provide post TUPE assurance and ensure that key issues faced by the team prior to the TUPE have been addressed and processes are operating effectively and efficiently.	HIGH	Q4
Culture, Sports & Leisure	Tree Management	To provide assurance that the Council has an appropriate governance arrangements, strategies, and underlying systems to assess the condition of trees and undertake necessary treatment or works based on the outcomes of such assessments.	HIGH	Q4
Highways & Technical Services	New Highways Contract Assurance	Post go-live assurance on the new contract arrangements, ensuring there are adequate financial management, contract management, risks management and governance controls in place.	HIGH	Fieldwork in progress
N/A	Grant Certification	Grant certification work within Public Transport Services and Highways	N/A	N/A

Planning, Growth & Sustainability				
Service	**Audit Title/ Activity**	**Objectives/Risk/Concerns**	**RAG Per Model**	**Status Update**
Housing & Regulatory Services	**Management of the Housing Waiting list**	New management structure in this area. Audit will include a review of the application, assessment, and allocation process.	**HIGH**	**Scoping in progress**
Housing & Regulatory Services	**Homelessness and Temporary Accommodation**	Re-visit following the work from the assurance review, the 22/23 audit that identified a number of control gaps and any outcomes from the Task & Finish group. Q4	**HIGH**	**Q4**
Property & Assets	**Property Maintenance and Reactive Works**	Audit deferred from previous audit plan End to end process reviewing adequacy and effectiveness of controls in place.	**HIGH**	**Scoping in progress**
Planning & Environment	**Energy Contracts**	New framework with new governance approach, the audit will evaluate the controls in place and assess the effectiveness of the framework.	**HIGH**	**Scoping in progress**
Property & Assets	**One Uniform Project**	End to End review of new processes, to ensure that there is an adequate control framework in place.	**HIGH**	**Q4**
Planning & Environment	**HIF Highways Projects**	To consider new arrangements and assess effectiveness of the new control framework and ensure that there is adequate governance.	**HIGH**	**Q4**
N/A	**Grant Certification**	Grant certification work within Public Transport Services and Highways	**N/A**	**Six grant certifications completed**

		Resources		
Service	Audit Title/ Activity	Objectives/Risk/Concerns	RAG Per Model	Status Update
HR & OD	Teachers Pensions – new system in place	New system in place, review process and controls in place	HIGH	Q3
HR & OD	Payroll	Evaluation of the key financial controls.	HIGH	Q3
Finance	Key Financial Systems – Control Framework Review	Evaluation of the financial control framework with assess the adequacy and completeness of the system of control	HIGH	Fieldwork in progress
	Key Financial Systems Audits	Evaluation of the adequacy and the effectiveness of the systems of internal control across the key financial systems: • Feeder systems • Treasury Management • Pensions • CTax & NNDR (Including Income Reconciliations) • CTax Reduction Scheme • Housing Benefits • Purchasing Cards • Account Payables • Account Receivables (invoicing and debt recovery) • Suspense and Control Accounts • Budget Monitoring and Reporting • General Ledger	HIGH	Scoping in progress
IT	IT/Infrastructure Resilience – including a review of the Cyber Resilience Framework	A number of IT/Infrastructure resilience-related risks feature in the Council's IT Risk Register. The audit will address; consideration of the impact of the pandemic on IT/infrastructure resilience, People, process, and technology perspective, including a high-level review of the IT architecture and technology in place.	HIGH	Q4 –to be undertaken following the completion of the BCM cyber resilience review

IT	Disaster Recovery and Backups – Per Audit Needs Assessment	Disaster recovery was noted as having a residual risk score of 10 in the Council's IT risk register with a fully tested strategy and plan required to provide the Council assurance that full business continuity can be provided. This audit would test controls in regard to backup scope, frequency, offsite location, testing and recovery.	HIGH	Scoping in progress – fieldwork commencing in October
IT	Change/Patch Management	This audit will consider; - Change to infrastructure and applications are governed through a consistent policy/process; - The change process addresses the request, impact, authorisation, testing, deployment of changes; Comparison with LG peers concerning good change control practice commonly identified; and Patch management is undertaken across the estate in a complete, accurate and timely manner.	HIGH	COMPLETE Substantial

Appendix 2 – 2023/24 Supplementary Internal Audits

Corporate			
Service	**Audit Title/ Activity**	**Objectives/Risk/Concerns**	**RAG Per Model**
Cross-cutting	De-commissioning of legacy systems	Ensure that there are adequate arrangements to effectively decommission systems and safeguard data, ensuring compliance with GDPR and local retention policies.	**MEDIUM**
Deputy Chief Executive			
Service	**Audit Title/ Activity**	**Objectives/Risk/Concerns**	**RAG Per Model**
Policy, Partnerships & Communications	Devolution	Deferred from 21/22 plan. To evaluate the processes and procedures in place to ensure an effective transfer of services and assets to town and parish councils in line with the approved policy.	**MEDIUM**
Asylum & Migration	Afghan Resettlement – Grant Audit	To ensure that the funding is being fully maximised and used in line with the grant conditions.	**MEDIUM**
Asylum & Migration	Homes for Ukraine	To provide assurance that the Council has created appropriate systems to promote, support and administer the Homes for Ukraine offering.	**Fieldwork in Progress**
Adults & Health			
Service	**Audit Title/ Activity**	**Objectives/Risk/Concerns**	**RAG Per Model**
Adult Social Care	Section 75 Mental Health	Ensure that processes are in line with statutory requirements and changes to S75 have been fully implemented.	**MEDIUM**
Public Health	Joint Strategic Assessment.	To ensure that partner arrangements and the Health and Wellbeing Board are operating effectively to meet their statutory obligation.	**MEDIUM**
Children's Services			
Service	**Audit Title/ Activity**	**Objectives/Risk/Concerns**	**RAG Per Model**
Education	Adult Learning	Grant funded. Review programme compliance with Ts&Cs and monitoring of outcomes	**MEDIUM**
Education	Fair Access	To ensure that the Fair Access Protocols are operating effectively and efficiently, with adequate governance arrangements in place.	**MEDIUM**

Communities			
Service	**Audit Title/ Activity**	Objectives/Risk/Concerns	**RAG Per Model**
Neighbourhood Services	**Household Recycling Centres**	New contract in place, review of processes at the HRC; and contract management with new contractor.	**MEDIUM**
Neighbourhood Services	**Concessionary Fares**	End to end review of processes and assess the accuracy and completeness of management information.	**LOW**
Integrated Transport	**Client Transport**	To provide assurance that a robust internal control environment is in place to support the allocation, payment, and monitoring of personal travel budgets and the post-16 scheme.	**MEDIUM**
Culture, Sports & Leisure	**Higginson Park Trust**	Financial Controls Audit – review financial processes on the new system.	**MEDIUM**
Culture, Sports & Leisure	**Farnham Park Trust**	Financial Controls Audit – review financial processes on the new system.	**MEDIUM**
Highways & Technical Services	**Section 106**	Review work with parishes (link with review in progress within PG&S on S106)	**MEDIUM**
Planning, Growth & Sustainability			
Service	**Audit Title/ Activity**	**Objectives/Risk/Concerns**	**RAG Per Model**
Property & Assets	**Building Control – New Tax Collection Process**	New responsibilities delegated to the Council on tax collection – review of the process and how the collect funds are reconciled and paid	**MEDIUM**
Housing & Regulatory Services	**Disability Facilities Grant (Use of the funding)**	Review the process for commissioning housing adaptions and the use of the DFG fund. To include review of contractors used, VfM.	**MEDIUM**
LEP	**LEP Financial Controls**	Evaluation of key financial controls.	**MEDIUM**
Resources			
Service	**Audit Title/ Activity**	**Objectives/Risk/Concerns**	**RAG Per Model**
HR & OD	**Teachers Pensions – new system in place**	New system in place, review process and controls in place	**MEDIUM**
Finance	**Enterprise Zone**	Reviewing of billing arrangements, accounting arrangements and reconciliations	**MEDIUM**
Finance	**Accounts Payable and Accounts Receivables**	Evaluation of key financial controls; including processes followed by Business Support	**MEDIUM**
Finance	**Chip & Pin Machines Audit**	Evaluation of general controls testing including security of devices	**MEDIUM**

Finance	Breaches & Waivers	Evaluate controls that services have in place to limit breaches and waivers	MEDIUM