

# Risk and Audit Service: Performance Report

Audit and Governance Committee  
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# 1. Executive Summary

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1.1 This report summarises the performance and activity of the Risk and Audit Service for the period 7 March – 13 June 2018.

1.2 The report covers each of the areas of the service:

- Internal Audit
- Health and Safety
- Insurance
- Risk and Resilience.

1.3 The report highlights the following key points:

- It has been a busy period for the Service, with the completion of a number of key pieces of work. The performance indicators and key data in this report reflect this positive progress.
- The service continues to seek to support the effective management of risk, which is especially pertinent as the Council transforms.
- The development of the service continues, with a number of improvements having been completed in the period.

## 2. Introduction

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- 2.1 The Risk and Audit Service is managed by the Chief Internal Auditor, who reports to the Head of Corporate Resources.
- 2.2 The mission of the Service is *“to deliver a first class risk and audit service that is highly respected and valued by Sefton and is the envy of our peers”* and the Service has the following objectives:
- To lead the Council in embedding a system of internal control and risk management that facilitates the achievement of the organisation’s objectives
  - To be a valued corporate influence in promoting the due consideration of risk in Council decisions, strategies and plans
  - To align the service with the Council’s changing needs.
- 2.3 In delivering this mission and objectives, the Service encapsulates the following teams:
- **Internal Audit** – this statutory service provides the internal audit function for all areas of the Council, including maintained schools. Internal Audit can be defined as: “an independent, objective assurance and consulting activity designed to add value and improve an organisation’s 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.” (Public Sector Internal Audit Standards)
  - **Health and Safety** – supports Council officers and members in providing an effective health and safety management system that meets the Council’s statutory health and safety duties; thereby controlling the risks of injury and ill health to staff and others affected by the Council’s activities.
  - **Insurance** – fulfils the duty to provide an appropriate insurance service for the Council, including claims management, advice on insurance issues and the management of insurable risk.
  - **Risk and Resilience** – develops risk management and mitigation strategies for the Council on emergency planning (ensuring that the Council meets its statutory responsibilities as a Category 1 responder under the Civil Contingencies Act 2004), public safety and business continuity issues.

2.4 This report summarises the main aspects of the performance of the Service for the period 7 March – 13 June, covering the following areas:

- Internal Audit:
  - work undertaken in the period, including a summary of work completed and an outline of the high priority recommendations made.
  - performance against Key Performance Indicators
  - corporate governance update
  - anti-fraud update
  - developments relating to this part of the Service.
- Health and Safety, Insurance and Risk and Resilience:
  - work undertaken in the period, with key data provided where applicable
  - developments relating to these parts of the Service.

2.5 The report concludes by looking ahead to the challenges which will be addressed in the forthcoming period.

### 3. Internal Audit: Performance Update

#### 3.1 Work Completed

During the period 7 March to 13 June 2018, 25 audits were completed. Audits shown in italics are at draft stage – completed Action Plans are awaited from clients. These can be summarised as:

Audit Title	Audit Opinion	Recommendations		
		High	Medium	Low
<b>2017/18:</b>				
Payroll	Minor	0	0	6
Civica APP	Moderate	1	4	1
Taxi Licencing	Minor	0	0	6
Court of Protection/ Appointeeships	Major	3	8	2
Highways Maintenance	Minor	0	2	1
Non-Domestic Rates	Moderate	2	2	0
Council Tax Reduction Scheme	Negligible	0	0	0
Holy Spirit School	Weak	3	4	2
LAS Finance	Moderate	0	5	1
Care Act	Minor	0	3	1
Crosby Lakeside	Minor	0	3	4
<i>Corporate Risk Management</i>	Moderate	1	5	1
Northway School (Follow up)	All recommendations implemented			
Churchtown Primary School (Follow up)	All recommendations implemented			
Accounts Payable (Follow up)	All recommendations implemented			
Ursuline School (Follow up)	All recommendations implemented			
AGS Follow up (2016/17)	Some recommendations implemented			
Troubled Families Grant	Assurance provided			
Liverpool STEP Grant Q4 17/18	Assurance provided			
Liverpool Atlantis Grant	Assurance provided			
M58 Junction 1 Grant	Assurance provided			
Mayors Charity Fund	Assurance provided			

2018/19:				
<i>Annual Governance Review (17/18)</i>	Moderate	10	2	0
Public Health Grant	Assurance provided			

The high priority recommendations outlined in the audit reports were:

### **Civica APP Audit**

- Due to a copy of the contract between Civica APP and the Council being unavailable during the review management should ensure that key risk areas are addressed to their satisfaction in the contract including maintenance and support arrangements and back-up and recovery arrangements. In addition copies of the original signed contract and the subsequent novated contract to Arvato should be provided to the ICT Partnership Team and Arvato for information.

### **Court of Protection/ Appointeeship**

- A comprehensive Corporate Appointeeship policy document should be devised and referred to Corporate Legal Services for review prior to it being approved and disseminated to relevant parties.
- When making a Corporate Appointeeship referral, Social Workers should obtain where possible information relating to the service users including where relevant personal financial information and service users next of kin, ensuring information is collected in compliance with the Council's Data Protection obligations, with the aim of speeding up the distribution of estate.
- Appropriate separation of duties should be introduced in the system for the administration, financial recording, monitoring and reporting of Corporate Appointeeships.

### **Non-Domestic Rates**

- A full review of the non-domestic rates inspections should be undertaken with the ambition of promptly visiting empty business properties. In addition there should be regular reporting on the details of empty/void properties as well as properties overdue and due an inspection to the Council.
- The practicalities of introducing separation of collection and refund duties from other non-domestic rates duties should be investigated. This recommendation was rejected by management as impractical.

## **Holy Spirit School**

- The school should complete the Schools Financial Value Standard (SFVS) review including the completion of the SFVS assessment form, which should be presented to the Governing Body for challenge before submission to the Local Authority.
- The School's Financial Manual should be reviewed immediately, presented to the Governing body for approval, with an ongoing annual review to take place. Key policy documents, including the Fair Funding Scheme, should be linked from School's Financial Manual, possibly as appendices. Each year all school staff with financial responsibilities should formally acknowledge their awareness and understanding of the required procedures.
- The Governing Body should be provided with a budget for approval before 30 June 2018 with the decision to approve to be minuted.

## **Corporate Risk Management**

- In order to ensure that the Corporate Risk Register accurately reflects the Council's risk position, and thereby facilitating appropriate management of corporate risks, it is important that there is consistent and considered engagement by all Heads of Service including responding within requisite timescales to update requests and to ensure that risks are scored in accordance with the criteria defined in the Corporate Risk Management Handbook.

## **Annual Governance Statement 2017/18**

In addition to the Significant Governance Issues identified in section 3.3 the following high priority recommendations have been identified:

- A review of the constitution should be undertaken and updates made as appropriate.
- A co-ordinator should be appointed to ensure that all the necessary information required to conform to the Governments Transparency Data Publication Guidelines is reviewed, updated and published as required.
- Outstanding Governance Assurance Statements should be completed and returned to the Chief Internal Auditor.
- The Memorandum of Understanding should be signed by the relevant officers at Sefton Council and Halton Council.



### 3.2 Key Performance Indicators

Description and Purpose	Target	Actual	Variance and Explanation
<p><b>Percentage of the Internal Audit Plan 2017/18 completed</b>            This measures the extent to which the Internal Audit Plan agreed by this Committee is being delivered. The delivery of the Plan is vital in ensuring that an appropriate level of assurance is being provided across the Council's systems.</p>	<p><b>100%</b>            (to 13/6/18)            See graph below</p>	<p><b>87%</b>            (to 13/6/18)            See graph below</p>	<p><b>-13%</b></p> <ul style="list-style-type: none"> <li>• Additional reviews undertaken at the request of management</li> <li>• Small impact of sickness absence</li> </ul>
<p><b>Percentage of the Internal Audit Plan 2018/19 completed</b>            This measures the extent to which the Internal Audit Plan agreed by this Committee is being delivered. The delivery of the Plan is vital in ensuring that an appropriate level of assurance is being provided across the Council's systems.</p>	<p><b>21%</b>            See graph below</p>	<p><b>15%</b>            See graph below</p>	<p><b>-6%</b></p> <ul style="list-style-type: none"> <li>• Small impact of sickness absence</li> </ul>
<p><b>Percentage of Client Survey responses indicating a "very good" or "good" opinion</b>            This measures the feedback received on the service provided, and seeks to provide assurance that Internal Auditors conduct their duties in a professional manner.</p>	<p><b>100%</b></p>	<p><b>100%</b></p>	<p><b>No variance</b></p>
<p><b>Percentage of recommendations made in the period which have been agreed to by management</b>            This measures the extent to which managers feel that the recommendations made are appropriate and valuable in strengthening the control environment.</p>	<p><b>100%</b></p>	<p><b>97.2%</b></p>	<p><b>2.8%</b>            One high risk recommendation for the Non-Domestic Rates was rejected by management as impracticable to implement.</p>

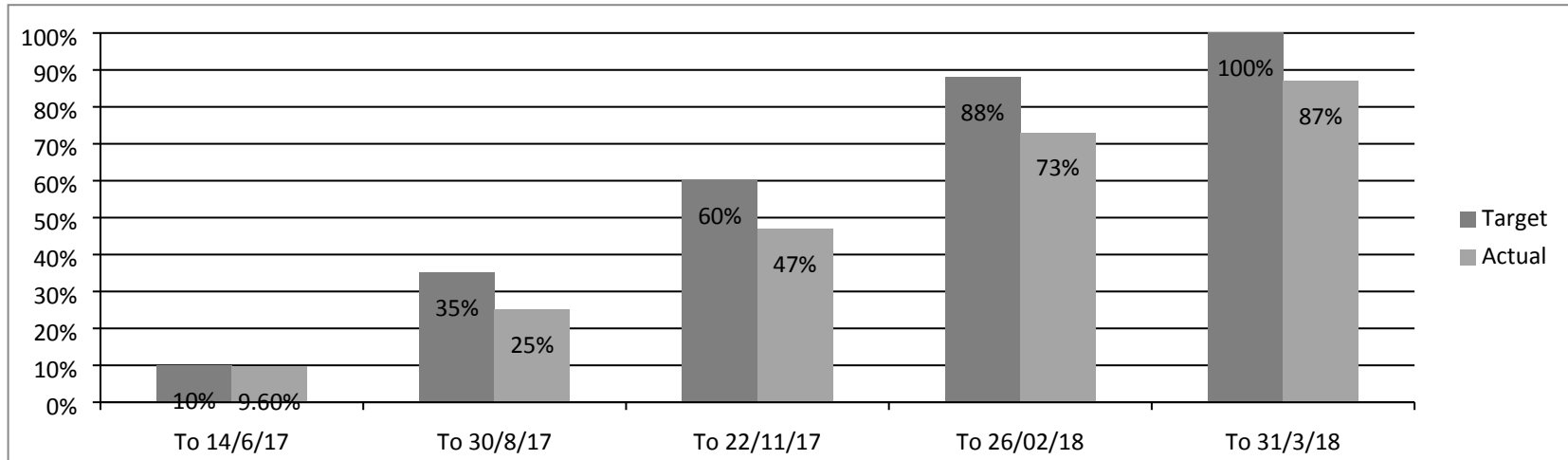


Figure 1: Percentage of the Internal Audit Plan 2017/18 Completed (profiled to coincide with the Audit and Governance Committee reporting dates)

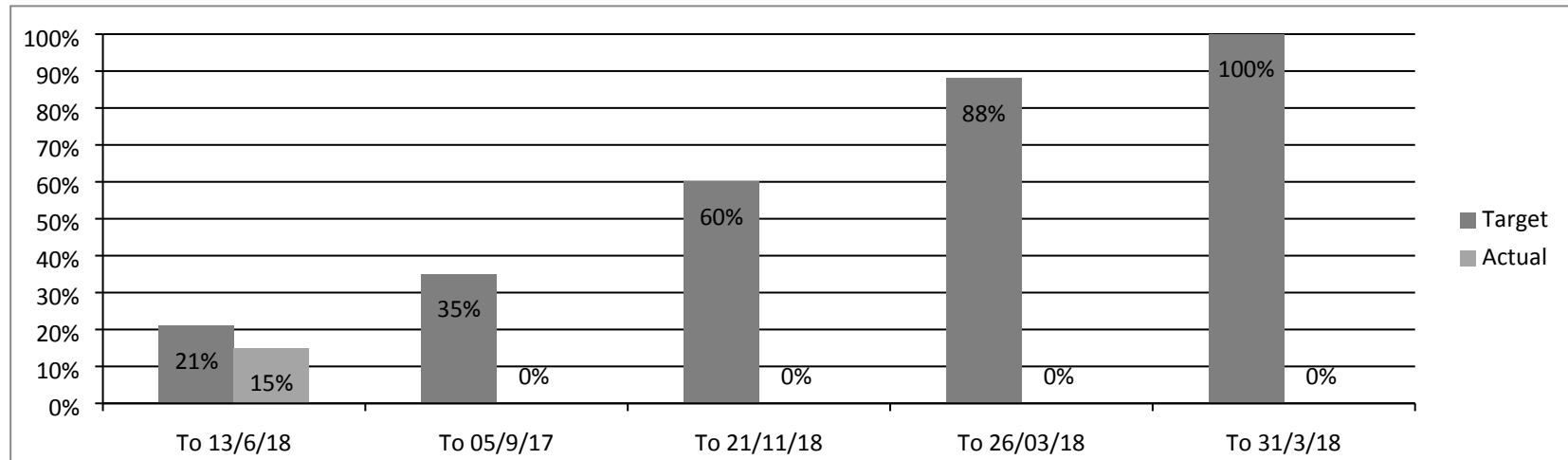


Figure 2: Percentage of the Internal Audit Plan 2018/19 Completed (profiled to coincide with the Audit and Governance Committee reporting dates)

### 3.3 Corporate Governance

Internal Audit has conducted a comprehensive review of the Council's corporate governance arrangements, so as to inform the Annual Governance Statement 2017/18. The findings of this review have resulted in a total of seven Significant Governance Issues being agreed for reflection in the Statement. These are:

	Governance Issue	Source	Action to Address the issue	Timescale	Lead
1	A Code of Corporate Governance has yet to be implemented. This has been drafted and will be introduced in 2018/19.	AGS Review	This will be presented for approval to Audit and Governance Committee in June 2018.	June 2018	Head of Regulation and Compliance
2	The Council's Core Purpose and Framework for Change Programme was introduced in 2016/17. It will be important that the Council can demonstrate how it is meeting the objectives set out within these strategic approaches as part of its overall performance management process. During 2017/18 the development of a Corporate Performance Framework commenced. The new framework is expected to be implemented in time for the October 2018 PDR process and to inform the next budget cycle.	Senior Leadership Board	Final Corporate Performance Framework to be completed and implemented	October 2018	Senior Leadership Board
3	A significant amount of work has been undertaken during 2017/18 in embedding Risk Management in the Authority. This includes regular reporting and dialogue at Audit and Governance Committee and Senior Leadership Board. There are however still certain services that are to fully embed risk management within their overall management processes.	Senior Leadership Board	Those services where improvement is required have been engaged via Senior Leadership Board and support and guidance is to be provided via the internal audit team. Certain projects within the framework for change programme are also to develop risk management arrangements as appropriate.	October 2018	Senior Leadership Board
4	A review of the council compliance with CIPFA's Code of Practice on Managing the Risk of Fraud and	AGS Review	Work will continue to complete the review and a report will be submitted to SLB for their	October 2018	Senior Leadership

	Governance Issue	Source	Action to Address the issue	Timescale	Lead
	Corruption is partially completed.		consideration and action.		Board/ Internal Audit
5	A review of the Council's compliance with CIPFA's Audit Committees: Practical Guidance for Local Authorities (2013) [Note: soon to be superseded by the 2018 guidance] has not been undertaken.	AGS Review	An Action Plan for the completion of this has been developed and will be reported to Audit and Governance Committee in September 2018.	September 2018	Chief Internal Auditor and Chair of Audit & Governance Committee
6	A review of the Council's compliance with the Local Public Services Data Handling Guidance needs to be undertaken either by or in liaison with the Council's Senior Information Risk Owner (SIRO).	AGS Review	The Review will be scoped and then completed in accordance with an agreed action plan.	December 2018	SIRO
7	The Council should ensure that it has appropriate arrangements to update its Constitution for key changes on at least an annual basis.	AGS Review	An annual update review will be introduced with a view to any material changes being in place for the start of each municipal year. In the event that key changes arise outside of this they will be reported as required through Audit and Governance Committee and Council.	Throughout 2018/19	Head of Regulation and Compliance

Issues 1, 2, 3 and 4 were reported in the 2016/17 AGS, and issues 5, 6 and 7 are new, and reflect the need for the Council to update to reflect changing guidance and local processes. One of the issues reflected last year has now been resolved, as there is now a system in place to update this Committee on the progress being made in respect of the Significant Governance Issues, and this was reported at its March 2018 meeting.

### 3.4 Anti-Fraud

The following anti-fraud work has been undertaken during the period:

- The Council participated in the CIPFA Fraud and Corruption Tracker for 2017. This is a survey exercise which gives a national picture of fraud, bribery and corruption across UK local government. The key findings from the Survey were that: “CIPFA estimates that across local authorities more than 75,000 frauds have been detected or prevented in 2016/17 with a total value of £336.2m. The number of fraud cases investigated or prevented dropped in 2017, but the average value per fraud increased from £3,400 to £4,500; the reason for this could be that local authorities are focusing on cases with a higher financial value.” The Survey also revealed that respondents felt that procurement, adult social care and Council Tax single person discount were seen as the three greatest fraud risk areas. These high risk fraud areas have been incorporated into Sefton’s Counter-Fraud Audit Plan for 2018-19. As subscribers to the CIPFA Counter-Fraud Centre, the Council received a personalised report which identified there is likely to be scope for the Council to increase the amount of work completed in respect of preventing and detecting fraud. In light of this, the CIPFA self-assessment document “Code of Practice on Managing the Risk of Fraud and Corruption” is being reviewed, with a view to evaluating the Council’s approach to counter-fraud, and to developing a set of actions for addressing any identified issues.
- Following the success of International Fraud Awareness Week in November 2017, there has been a focus on increasing the amount of anti-fraud messaging on an ongoing basis. A series of messages continues to be posted on a rotational basis on the Council’s website, Yammer, intranet and social media so as to encourage staff and residents to report suspected fraud, and to provide a deterrent effect.
- The Team co-ordinates the Council’s involvement in the National Fraud Initiative (NFI) in which the Council is required by law to participate. Data covering a wide range of financial and non-financial applications such as Housing Benefits, Council Tax, Electoral Registration, Pensions, Payroll, Creditors, Blue Badges, Residential Care Homes and Personal Budgets are uploaded to the Cabinet Office website, which are then matched with data within and between participating bodies to identify potential frauds, overpayments and errors. On receipt of the results the Council then has responsibility to follow up and investigate the matches. The main NFI data matching is undertaken every two years, the results of these matches is fed into a national report at the end of each cycle.
- In respect of the most current National Fraud Initiative exercise, the Cabinet Office provided a total number of 8,082 matches across 102 different reports. Work has been completed on 65 of the reports. Checks undertaken on the matches provided have led to the identification of:
  - 3 frauds matching taxi drivers to asylum seekers, resulting in the revocation of the taxi licences.
  - 191 matches categorised as errors with a total notional saving of £388,868.67.
  - A total of £34,060.28 is recoverable on 12 of the above errors.

- The annual NFI exercise to identify potential Council tax single person discount errors or frauds has returned 835 potential matches. Work undertaken to verify occupancy has so far examined 235 cases, in five cases single person discount has been cancelled.
- The Council subscribes to the National Anti-Fraud Network (NAFN), which promotes the sharing of information between Authorities and publishes regular bulletins on fraud cases and attempted scams, which are distributed to relevant staff and appropriate measures are taken to address the identified risks. Work is also ongoing to ensure that the Council is deriving maximum benefit from its membership.

### 3.5 Public Sector Internal Audit Standards

As previously reported to the Committee, the service must be the subject of an external quality assessment at least once every five years by a qualified independent assessor from outside the organisation, so as to evaluate compliance with the Public Sector Internal Audit Standards. The independent validation of this self-assessment was undertaken by the Chartered Institute of Public Finance and Accountancy (CIPFA) on 5 and 6 March 2018. The Chair of this Committee, Head of Corporate Resources, two SLB members and the team itself met the assessor to provide their views of the Internal Audit function. The assessor also evaluated a range of key documents.

The final report has now been received and this states that the service “generally complies” with the Standards. This is the highest opinion that can be provided. There was only one recommendation made:

- “Include a statement in the annual report for 2017/18 regarding any potential impairment to the independence of the Chief Internal Auditor or any other member of the Service.” This has been completed in the Annual Report presented to this Committee.

There were nine suggestions made, most significant were:

- To ensure that the Service has the right mix of skills for the future needs of the Council, it is suggested that the Chief Internal Auditor undertakes a skills audit of the team to assess the skills that they currently have, and compare this to the skills that will be needed for the future. The outcome of this skills audit should then be used as the basis for a staff development strategy for the Service.
- Consider entering into an arrangement with an external supplier to provide the Service with specialist ICT audit as and when required.

There was one opportunity identified by the report:

- Although the auditors have an understanding of the key systems used by the Council, and are able to run reports to extract data from them, the Service does not currently use computer assisted audit techniques (CAATs) to undertake audits, although they are considering obtaining the IDEA application and the SmartAnalyser add on product. This is an action on the Services QAIP action plan. Using CAATs will enable auditors to test all of the transactions within the systems they are auditing, rather than a small sample, thus providing greater assurance on the effectiveness of controls and the quality of the data. Using CAATs also enables auditors to target resources more effectively, as auditing systems by electronic means will free up auditor time to focus on audits that cannot be performed by computer applications.

The service has compiled a detailed Development Plan so as to ensure the continued development and improvement of the service going forward, with a particular emphasis on the service being able to meet the expectations of a modern service.

### 3.6 **Resources**

During the period, there were 5 days lost to sickness within the Audit team. This represents a significant improvement on this period last year.

## 4. Health and Safety: Performance Update

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### 4.1 Work Completed

During the period, the following key pieces of work/projects have been undertaken:

- The team has undertaken statutory compliance visits to a range of Council buildings, so as to provide assurance that there is evidence to support compliance with the relevant health and safety legislation, concerning such matters as gas safety, asbestos, and legionella. The following buildings have been reviewed in the period 7 March to 13 June 2018 and were found to be generally compliant (a number of minor issues are being followed up with relevant responsible officers):

Ainsdale Corporate Learning Centre (2<sup>nd</sup> Floor)

Waterloo Primary School

Waterloo Day Centre

South Hub Dunningbridge Centre

St. Jerome's Primary School

Bootle Resource Centre

Our Lady Star of the Sea Primary School

St. Mary's Primary School

- Work is continuing, jointly with Property and Building Services, to review compliance with the legislative Health and Safety requirements for Council buildings. This will assist in supporting Heads of Service in their management and maintenance of the Council's estate.
- The Council has convened a Stress Working Group, which has been convened to focus on organisational stress and to highlight potential strategies for the organisation to employ so as to minimise the stress experienced by its employees. The Health and Safety team is a key component of the group, providing professional advice and guidance and helping to shape the agenda. The Group also has the explicit support of the Cabinet member for Regulatory, Compliance and Corporate Services, and she is being provided with updates regarding its progress. This Committee will also be kept informed of progress and outcomes.

### 4.2 Key Incident Data

The data below relates to the period 7 March to 13 June 2018:



<b>Number of incidents reported to the Health and Safety Executive under RIDDOR</b> (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013)	1
<b>Number of substantial complaints</b> (those which have warranted investigation)	Nil

#### 4.3 Developments

- The Health and Safety team is continuing to develop its role and profile in order to have a greater corporate influence by being consulted as a matter of course in key decisions and strategies that have health and safety implications. In particular, the impact of the Public Sector Reform projects on how the Council works and accommodates its staff will have implications for health and safety, and the team is seeking to be involved in providing advice and guidance to relevant projects from the outset, so as to ensure that plans incorporate sound principles for the management of health and safety risk.
- A very successful IOSH (Institute of Occupational Safety and Health) training course was provided to a group of senior managers during May 2018, using the Risk Management days incorporated in the insurance contract. This helped to raise awareness amongst senior managers of the requirements, and how these should be applied to their roles.

## 5. Insurance: Performance Update

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### 5.1 Work Completed

During the period, the following key pieces of work/projects have been undertaken:

- Extensive work has been completed and continues in preparation for the procurement exercise for insurance services, the inception date for the new arrangements being 29 September 2018. The exercise will be undertaken using the Crown Commercial Services framework. This has comprised compilation of extensive data regarding the Council's activities, insurable risks and future developments.
- The focus continues on improving defensibility of tree root claims, by working with the team concerned to improve the level of detail within the reports submitted to the Council's claims handlers. This has been very successful in improving the speed and accuracy of response to claims, which it is hoped will reduce the amount being paid out to claimants.
- The Council's insurance contract encompasses a component of risk management days, which are free at the point of delivery. These days are used for a range of items, from risk reviews to the provision of risk training. The days have been used very successfully to train a number of members of staff in risk management and health and safety. This is with the intention of increasing awareness and encouraging staff to comply with relevant corporate and legislative requirements, which should assist in the long term reduction in claims. The insurer who provides the days is to feature the Council in its promotional material, which showcases the advantage the Council has made of the days. This is very positive publicity for the Council.

### 5.2 Key Claims Data

This data relates to the period since the last update (1<sup>st</sup> February to 31<sup>st</sup> May 2018):

<b>Category</b>	<b>Number of claims received</b>	<b>Total reserve on claims received (£)</b>	<b>Number of insurance claims paid out</b>	<b>Amount paid out in insurance claims (£) (not necessarily related to claims received in this period)</b>
Public Liability	83	497,652	41	148,496
Employer's Liability	3	46,694	9	17,342
Motor Vehicle	39	16,256	23	40,410

### 5.3 **Developments**

- As the Council changes, the implications for insurance can be significant, and the team continues to provide advice on insurance options for new arrangements.
- The team is working on a more formalised approach to the management of its contracts with claims handlers and legal advisers. Regular review meetings take place, but the aim of this development is to hold providers to account for their performance, and to ensure that evidence is available for this. It is worthy of note that performance is generally strong and any issues identified are addressed effectively.

## 6. Risk and Resilience: Performance Update

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### 6.1 Work Completed

During the period, the following key pieces of work/projects have been undertaken:

- Work to develop the Council's Emergency Volunteer Team has continued, with training having been conducted for those staff who will act as decision loggists, and an awareness session being conducted with volunteers. Further training and awareness sessions are planned, so as to continue to develop the Council's resources for use in the event of a major incident.
- The first of a programme of planned quarterly sessions with Emergency Duty Co-ordinators has been held. These sessions aim to ensure that these are updated and briefed so that they are equipped to discharge their responsibilities effectively if they are called upon in the context of a major incident.
- Emergency Planning Guidance for schools has been issued. This provides valuable guidance to schools on how they should plan for reacting to a major incident. This is particularly in response to requests from schools for guidance in how to plan for terrorist attacks.

### 6.2 Developments

- The service is taking advantage of the Risk Management days available as part of the Insurance contract to provide free training on Risk Management for staff. A further session was provided in April 2018, and the feedback for all sessions has been very positive. The last session will take place in March 2018. It is hoped that this will assist officers greatly in embedding the principles of risk management in the organisation.
- Work has been completed with Heads of Service to review the Corporate Risk Register, so as to ensure that this is fully reflective of the major risks facing the Council. The service has also provided support to Heads of Service and training to some teams in compiling Service Risk Registers. Progress being made has been positive in increasing the extent to which

robust risk management arrangements are embedded across the Council. An updated Corporate Risk Register is presented to this Committee for approval.

## 7. Looking Ahead

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7.1 The development journey for the Service continues, with a number of key projects being undertaken to embed the role and influence of the team:

- Supporting the development of the system of corporate risk management, so as to demonstrate a clear and consistently applied approach, which is crucial during such times of sustained organisational change.
- Continued delivery of the Internal Audit Plan 2018/19, focusing attention on reviewing the key risks to the organisation, which will evolve as the Council changes.
- Developing a range of plans and approaches to support the Council in its management of key insurance, health and safety and major incident risks.
- Developing clear accountability for health and safety related matters in Council buildings.
- Supporting the Framework for Change by providing audit advice and guidance on the risk and control issues emerging from the Public Sector Reform and economic development and strategic investment projects.

## 8. Conclusions

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- 8.1 Internal Audit has made positive progress in the completion of the Internal Audit Plan 2018/19 in the period. Performance in respect of the agreement of recommendations and the feedback from clients has been particularly positive and reflects the value added by the Service.
- 8.2 The Council's accident record continues to be positive. The results of the reviews of compliance in Council buildings reflect a positive picture, and work continues to establish a clear system for gaining assurance of compliance across all Council buildings.
- 8.3 Preparation for the insurance procurement exercise is continuing in preparation for new policies to incept from 29 September 2018.
- 8.4 The team is playing a key role in supporting the implementation of risk management across the Council, through co-ordinating the review of the Corporate Risk Register, and supporting Heads of Service and their teams in implementing robust risk management processes.