

# Audit Agenda



**Wednesday 20 September 2017 at 7.30 pm**

## **Conference Room 2 - The Forum**

The Councillors listed below are requested to attend the above meeting, on the day and at the time and place stated, to consider the business set out in this agenda.

### Membership

Councillor Brown  
Councillor Douris  
Councillor McLean

Councillor Taylor (Chair)  
Councillor Tindall  
Councillor W Wyatt-Lowe

### Substitute Members:

Councillors G Adshead, Anderson, England, Link and Ransley

For further information, please contact Jim Doyle ([jim.doyle@dacorum.gov.uk](mailto:jim.doyle@dacorum.gov.uk)).

## **AGENDA**

### **1. APOLOGIES FOR ABSENCE**

To receive any apologies for absence

### **2. DECLARATIONS OF INTEREST**

To receive any declarations of interest

A member with a disclosable pecuniary interest or a personal interest in a matter who attends a meeting of the authority at which the matter is considered -

(i) must disclose the interest at the start of the meeting or when the interest becomes apparent

and, if the interest is a disclosable pecuniary interest, or a personal interest which is also prejudicial

(ii) may not participate in any discussion or vote on the matter (and must withdraw to the public seating area) unless they have been granted a dispensation.

A member who discloses at a meeting a disclosable pecuniary interest which is not registered in the Members' Register of Interests, or is not the subject of a pending notification, must notify the Monitoring Officer of the interest within 28 days of the disclosure.

Disclosable pecuniary interests, personal and prejudicial interests are defined in Part 2 of the Code of Conduct For Members

[If a member is in any doubt as to whether they have an interest which should be declared they should seek the advice of the Monitoring Officer before the start of the meeting]

### **3. MINUTES AND ACTIONS**

To confirm the minutes of the previous meeting and consider the actions

### **4. PUBLIC PARTICIPATION**

An opportunity for members of the public to make statements and ask questions in accordance with the rules as to Public Participation

### **5. STRATEGIC RISK REGISTER 17/18 - QUARTER 1 (Pages 4 - 22)**

### **6. DBC STATEMENT OF ACCOUNTS**

Report to Follow

### **7. DBC LETTER OF REPRESENTATION**

Report to Follow

### **8. GRANT THORNTON - AUDIT FINDINGS**

Report to Follow

### **9. INTERNAL AUDIT PROGRESS REPORT**

### **10. INTERNAL AUDIT - SERVICE REPORTS (Pages 23 - 33)**

- Customer Relationship Management System;
- Off Payroll Engagements Report to Follow.

**11. AUDIT COMMITTEE - WORK PROGRAMME (Pages 34 - 35)**

# Agenda Item 5



## AGENDA ITEM:

### SUMMARY

<b>Report for:</b>	<b>Audit Committee</b>
<b>Date of meeting:</b>	<b>20 September 2017</b>
<b>PART:</b>	<b>1</b>
If Part II, reason:	

<b>Title of report:</b>	<b>Strategic Risk Register Quarter 1, 2017/18</b>
Contact:	Cllr Graeme Elliot , Portfolio Holder Finance & Resources James Deane , Corporate Director (Finance & Operations) Linda Dargue, Lead Officer, Insurance & Risk
Purpose of report:	To provide the Quarter 1 update on the Strategic Risk Register
Recommendations	That the content of this report is noted and that Committee seek further assurance where required.
Corporate objectives:	Dacorum Delivers – Risk management is an essential part of ensuring that the Council meets all of its objectives
Implications:	<u>Financial</u>  Incorporated within the report.
'Value For Money Implications'	<u>Value for Money</u> Risk management is closely linked to the Council's commitment to ensure that all resources are used efficiently and forms part of effective financial planning. The Council also needs to ensure that adequate provisions are in place to address anticipated risks but that these are no greater than necessary so that maximum resources are applied to services as required. To this end the Council sets minimum target working balances for both the general fund and HRA and at the date of this report these minimum balances are secured. Budget exercises for 2017/18 have ensured that the minimum balance requirements will also be met for the next financial year.
Risk Implications	Effective risk management is an important factor in all policymaking, planning and decision making.

	Failure to manage risk effectively could have serious consequences for the Council leading to increased costs, wasted resources, prosecution and criticism under external assessments
Equalities Implications	Equality Impact Assessment reviewed/carried out* Not applicable
Health And Safety Implications	Not applicable
Consultees:	Chief Officer Group
Background papers:	Cabinet, October 2014, Agenda Item 10

## **BACKGROUND**

1. The revised Strategic Risk register showing the position at the end of Q1 2017/18 is attached at Appendix A.
2. For this quarter the risk scores have remained unchanged, however the narrative has been reviewed and amended as appropriate to reflect the present position.
3. This iteration of the risk register, i.e. as at Quarter 1, will be reported to Cabinet on 17 October 2017, and will include comments and suggestions as requested by the Audit Committee.

# STRATEGIC RISK REGISTER

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## C5 - The Council fails to comply with the regulatory framework within which it must operate.

<b>Category:</b> Legal & Regulatory	<b>Corporate Priority:</b> Dacorum Delivers	<b>Risk Owner:</b> James Deane	<b>Portfolio Holder:</b> Graeme Elliot	<b>Tolerance:</b> Treating	
<b>Inherent Probability</b>	<b>Inherent Impact</b>	<b>Inherent Risk Score</b>	<b>Residual Probability</b>	<b>Residual Impact</b>	<b>Residual Risk Score</b>
4 Very Likely	4 Severe	16 Red	3 Likely	2 Medium	6 Amber
<b>Consequences</b>		<b>Current Controls</b>		<b>Assurance</b>	
<p>As a public sector organisation, there a number of regulatory frameworks which govern the way in which the Council must operate both on a day-to-day basis and in the discharging of one-off duties or actions.</p> <p>Generally, compliance with these frameworks is considered an operational risk and is monitored and managed through a combination of the Operational Risk Register and Performance Indicators which are reported to the relevant Overview and Scrutiny Committees.</p> <p>However, there is a risk that in some circumstances failure to comply with regulations could result in a number of consequences for the Council that are sufficiently negative and high profile in nature to become, for a short time, strategic in nature.</p> <p>For example, failure to follow the correct protocols prescribed under the data protection legislation could result in the following consequences for the Council:</p>		<p>The Council has a number of strategies and policies in place which aim to provide clarity in the way Council Members and staff should operate.</p> <p>These documents are reviewed and updated periodically by Officers who are experts in the field and are frequently the subject of Internal Audit reviews in order to provide Members with independent, third-party assurance.</p> <p>These processes mitigate the likelihood of this risk crystallising and have resulted in my reducing the inherent risk score from '4', Very Likely, to '2', Unlikely.</p> <p>Data Protection policy &amp; procedures Health &amp; Safety policy &amp; procedures Risk Management framework Safeguarding policy &amp; procedures Financial Regulations Procurement Standing Orders Constitution</p>		<p>The Financial Regulations (Main Accounting) and Emergency Plan were audited by Mazars, the Council's Internal Auditors in 2014/15 and achieved a FULL level of assurance.</p> <p>The Risk Management framework and Procurement Standing Orders were audited in 2014/15 and achieved a SUBSTANTIAL level of assurance.</p> <p>Data Protection, Health and Safety, the Constitution (Corporate Governance) and the Financial Regulations (Main Accounting) are in the Internal Audit plan for review in 2015/16.</p>	

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1. Disclosure of personal information causing harm to a resident
2. High profile negative publicity regarding the way the Council operates
3. Significant financial penalty imposed by the Information Commissioner

This risk has been included on the Strategic Risk Register to ensure that there is scope to escalate an operational risk for Cabinet consideration and Audit Committee scrutiny should there be a period of intensified risk in a specific regulatory area.

Emergency Plan  
Human Resources terms & conditions

Sign Off and Comments

Sign Off Complete

# STRATEGIC RISK REGISTER

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Housing  
 Following the recent fire at Grenfell House, Government requested all local authorities to provide details of cladding and fire safety in general on tower blocks of 6 stories and above. DBC has six blocks in this category, and all checks were carried out immediately. None of the six blocks were found to have cladding of the type which was used at Grenfell Tower.

Residents in these blocks were written to with reassurance of the findings.

In addition, one low rise new build block (Able House) was known to have ACM cladding. A decision was made in consultation with the Portfolio Holder for Housing & the Fire Service to remove the cladding and replace with render. These works are now completed.

Other Landlords in the borough, both Housing Associations and Private have been taking similar steps to ensure buildings are as safe as possible and subsequently to provide reassurance to residents.

HSE  
 The HSE review of the Council's management of the risks around Hand Arm Vibration continues. Members will be updated when more information becomes available.

**C6 - The Council does not attract and retain the skill sets within its workforce that will enable it to maximise opportunities for delivering its services more efficiently through increased partnership working.**

<b>Category:</b> People/Employees	<b>Corporate Priority:</b> Dacorum Delivers		<b>Risk Owner:</b> Sally Marshall	<b>Portfolio Holder:</b> Neil Harden	<b>Tolerance:</b> Treating
<b>Inherent Probability</b>	<b>Inherent Impact</b>	<b>Inherent Risk Score</b>	<b>Residual Probability</b>	<b>Residual Impact</b>	<b>Residual Risk Score</b>
4 Very Likely	4 Severe	16 Red	2 Unlikely	4 Severe	8 Amber
<b>Consequences</b>		<b>Current Controls</b>		<b>Assurance</b>	
• The quality of service delivery is likely to be adversely affected due to a lack of resources and/or skills to		- Leading in Dacorum continues to be delivered (all courses stated in risk register)		• The projected annual turnover rate (as calculated in Q1) is 8%. This compares positively to the wider	



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effectively deliver services through increased partnership working.

- There is likely to be a reduction in efficiency savings due to inability to create more effective partnerships.
- There is also likely to be a negative impact on any proposals for devolved powers.
- A failure to create more examples of effective partnership working will result in a higher likelihood of back office and front line services being reduced as the financial constraints on the Council's budget continue to tighten.

- People strategy has been implemented which will cover issues including graduate scheme, apprenticeship scheme, succession planning, reviewing T&Cs etc.
- Continuation of sharing services with other LAs, with policy development and transactional/operational Hr activities
- The new approach for service planning focuses heavily on service innovation, service efficiencies and workforce planning.
- All leadership appointments are subject to behaviour tests which will assist with assessing their understanding and approach to partnership working. This control will reduce the risk as it will ensure that candidates who are appointed to leadership positions within the Council will have demonstrated that they display a positive approach to partnership working.

business average of 15% and it is below the level within local government (12%).

- Opportunities for collaboration and shared services are being actively considered across Hertfordshire in relation to Legal, HR, Information Management, Insurance and Payroll Services.
- Recruitment for leadership posts is generally competitive with a good number of applications being received from suitably qualified candidates for vacant posts.

Sign Off and Comments

Sign Off Complete

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We continue to operate a well-established and effective approach to recruiting staff. This includes be-spoke training for managers, job adverts across a range of media and up-to-date recruitment policies and practices. We use behaviour based assessments as part of the recruitment process to ensure that staff have the right values as well as knowledge and experience. However, we recognise that more can be done and we are currently a project to identify new approaches that could further improve the way recruit, these new initiatives will be launched over the next couple of months.

## Development and Training:

We continue to provide a dedicated management training programme (Leading in Dacorum) that focuses on service planning, innovation, efficiencies and workforce planning, as well as a comprehensive mandatory training programme to ensure staff have the right skills to carry out their roles. A project to review our approach to training and development is also underway which will ensure our corporate training fulfils the workforce needs and that the service training budgets are consistently split across the teams.

## Conclusion and Next Steps:

Given the controls in place, it is not necessary to change the risk rating.

### C7 - Controls do not develop at a sufficient pace to keep track with the continually emerging data protection risks

<b>Category:</b> Corporate	<b>Corporate Priority:</b> Dacorum Delivers	<b>Risk Owner:</b> Sally Marshall	<b>Portfolio Holder:</b> Neil Harden	<b>Tolerance:</b> Treating	
<b>Inherent Probability</b>	<b>Inherent Impact</b>	<b>Inherent Risk Score</b>	<b>Residual Probability</b>	<b>Residual Impact</b>	<b>Residual Risk Score</b>
3 Likely	4 Severe	12 Red	2 Unlikely	3 High	6 Amber
<b>Consequences</b>		<b>Current Controls</b>		<b>Assurance</b>	
Cause of Risk - The Council is reliant on vast amounts of good quality data and information to determine sound decisions and plans, conduct operations and deliver services.		Information Security Officer appointed responsibilities include: <ul style="list-style-type: none"> <li>the Council's Corporate Information Assurance specialist</li> <li>the custodian, owner and updater of ICT Security and</li> </ul>		<ul style="list-style-type: none"> <li>Information Security Officer appointed</li> <li>Various ICT policies and procedures in place</li> <li>Compulsory training for staff on Data Security</li> <li>PSN Compliance</li> </ul>	

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It is also required by the Data Protection Act and Government's Public Sector Network (PSN) Code of Connection (CoCo) to maintain confidentiality, integrity, availability and appropriately authorised use of the data.

With the Government's 'Open' agenda, increased flexible working patterns of staff, and increased partnership working and use of multiple information storage sources, controls on data management and security have become complex and important.

Consequences of Risk –

1. Poor decision making due to ineffective use of or insufficient availability of data and information sharing.
2. Loss, misrepresentation or unauthorised disclosure of sensitive data, DBC has the potential to be susceptible to cyber-attacks or sabotage.
3. Under performance. Breach of Data Protection Act leading to legal actions, fines, adverse publicity, and additional remedial and data protection costs.
4. Significant interruption of vital services leading to failure to meet duties and to protect people, finances and assets.
5. Potential damage to DBC's reputation.

Information Governance strategy, policy and procedure ensuring that the Council complies with the latest legislation in terms of ICT Security standards and compliance.

- To ensure that the Council's policies and procedures regarding ICT Security and Information governance are adhered to across all the Council's services.
  - To keep informed of relevant technical innovation and changes to technological, infrastructure, telecom and software systems in relation to Information Security.
  - To be the custodian and owner of Information Security and Governance Standards.
  - To manage Information Security and Governance strategies and to support the Council in the future development of Information Security, Governance and Business Continuity.
  - To train Council Staff, Members on Information Security, Data Protection Act and Freedom of Information Acts.
- Compulsory training for staff on Data Security
- PSN Compliance
  - Audit of data protection approach

Sign Off and Comments

Sign Off Complete

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We continue to manage the risk of data security and protection in a robust manner. There is also a programme of work taking place to ensure the Council meets its requirements under the new GDPR coming into force May 2018. Therefore, given the range of measures and controls we do not consider it necessary to change the ratings for this risk.

Overall systems availability in Q1 was 99.99%. Our recent cyber security audit gave the Council a rating of Full/Substantial and the Council continues to maintain its PSN compliance (ahead of reaccreditation in October). This includes anti-virus software, corporate firewalls and various authentication processes. Continued work to roll out a new remote working solution will support this and we have taken steps to remove some higher risk operating systems. Work is also progressing on delivery of resilient lines on the BT network to the Council's data centre following continued from DBC and its partners. We

We are continuing to run quarterly training courses and refreshers on the Data Protection Act, Information Security Management and the Freedom of Information Act. Staff have to review and sign a number of Information Security / Management Policies (Including data protection) and all suppliers working with our data are required to complete an 'accreditation form'.

## Changes to legislation could negatively affect the medium to long term viability of the HRA Business Plan.

<b>Category:</b> Financial	<b>Corporate Priority:</b> Affordable Housing	<b>Risk Owner:</b> Mark Gaynor	<b>Portfolio Holder:</b> Margaret Patricia Griffiths	<b>Tolerance:</b> Treating	
<b>Inherent Probability</b>	<b>Inherent Impact</b>	<b>Inherent Risk Score</b>	<b>Residual Probability</b>	<b>Residual Impact</b>	<b>Residual Risk Score</b>
4 Very Likely	4 Severe	16 Red	4 Very Likely	3 High	12 Red
<b>Consequences</b>		<b>Current Controls</b>		<b>Assurance</b>	
Since the 'once and for all' settlement with government on the self financing of the HRA there have been major legislative and policy changes which, overall, have impacted detrimentally on the HRA Business Plan: <ul style="list-style-type: none"> <li>• The re-invigoration of the RTB which has increased sales from around 15-20 per year to well over 100</li> <li>• The parallel introduction of the RTB 'one for one' replacement scheme where the Council can use receipts</li> </ul>		Elements of the changes are yet to apply (the rent changes start from April 2016) and the current controls – proper business planning, the disciplines of the MTFs, project and programme management arrangements, effective contract management, annual efficiency programmes and so on – reflect on the existing position and could provide sufficient mitigation to the long term business plan. The controls proposed for the new		A remodelling of the HRA Business Plan has been made to take account of the impact of the changes which will be considered by Cabinet (initially in November 2015 and periodically thereafter). This has demonstrated that the current new build programme can be completed. The ability to extend this further will depend on the success of the mitigations above.	

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to build new homes but only to pay for 30% of costs (leaving the other 70% to be sourced)

- A change to national rent policy which moved from RPI + 0.5% to CPI + 1% and ending the process of reaching target rents (leaving 60% of DBC properties below target)

The government now propose two further changes which, if enacted, will further constrain the capacity of the HRA Business Plan viability:

- A rent reduction of 1% per year for four years and a complete inability to make any progress towards convergence to target rents (a reduction of income of £50M over the first four years and over £500M over the lifetime of the HRA Business Plan)

- Forced sales of 'high value' council homes as they become vacant to fund Housing Association RTB

The first of these changes is already in draft legislation and the assumption must be that it will happen. The consequences are very significant, and even with mitigation will continue to be so:

The financial viability of the HRA to meet its current business plan objectives in full cannot be made due to loss of income and economies of scale as stock numbers diminish.

Services to tenants will have to reduce, including proposed investment in the existing stock, to deal with the scale of resource reduction.

The new build programme at its proposed scale will have to reduce, and possibly cease, in order to provide services to tenants and balance the books.

changes – if the proposed legislation is enacted – will only mitigate the impact to an extent as the scale of change, compounded with previous changes, are so significant. The controls are as follows:

A complete review of the HRA Business Plan to spread the impacts over activities and over time. Initially, in order to deliver the current new build programme, this will be focused on a slowing down of the investment into current stock.

Reducing the costs of running the service through efficiency and service redesign (in partnership with tenants and leaseholders).

Improved procurement of services and renegotiation of existing contracts (though these have been procured within the last year or so and will restrict potential). This would include seeking shared services with other partners and models of operation which reduce the overheads of the HRA.

Maximising the income to the HRA by altering use of parts of the stock (increased use of HRA stock for temporary accommodation and provision of low level care as part of a tenancy where rent controls do not apply).

Altering the tenure mix of the current new build programme to include shared ownership and market sale in order to cross subsidise new rented provision. This could incorporate an element of affordable rent to increase revenue.

Development of a partnership approach to use of RTB one for one replacement funding with local Housing

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That resources provided through RTB one for one replacement will be unused and lost to the Borough as it is returned to the Treasury as a result of the Council's inability to provide the 70% match funding and as Housing Associations reduce their supply of new affordable homes (as a result of the same legislative changes impacting on the Council).

The Council's housing stock will progressively reduce through RTB, enforced sales and reduction in new build which will reduce its ability to meet the housing needs in the Borough and achieving the strategic objective of increasing the supply of affordable homes.

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Associations in order to minimise losses of resource to the Borough and to increase supply of new homes. Fully exploring the potential of a Local Housing Company to improve the cost of delivery of new homes alongside the benefits to the General Fund.

Lobbying of government regarding the disproportionately severe impacts of the changes, though historical reasons, on DBC seeking some local amelioration.

Ensuring that our intelligence on the changing position and on developments within the sector are fully up to date through membership of ARCH, liaison with CIH and other key bodies.

The following controls are in place already with regard to the financial and strategic management of the HRA Business Plan:

- An annual refresh of the HRA Business Plan reported both to CMT and to Cabinet
- Monthly meeting between budget holders and accountants monitoring progress against original timeframes and costs
- Regular meetings of the Corporate New Build Group considering performance and new schemes
- CMT receive a fortnightly update on the new build programme
- Performance Board comprising Chief Officers and cabinet members receive a report on progress before each cabinet meeting
- Reports on HRA performance go the Overview and Scrutiny every quarter

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• The HRA is reported as part of the overall corporate financial reporting process

## Sign Off and Comments

### Sign Off Complete

The government has promised to provide clarification 'in the near future' regarding post 2020 rent guidelines with an apparent acceptance that this must address the long term viability of the Housing Revenue Accounts of stockholding councils. No indication of details has emerged.

The risk of having to repay One for One receipts is being actively managed through developing a programme of schemes with Housing Associations to deliver additional affordable units.

Overall the risk level is unchanged

## F7- Funding and income is not sufficient to deliver the Council's corporate objectives

<b>Category:</b> Financial	<b>Corporate Priority:</b> Dacorum Delivers	<b>Risk Owner:</b> James Deane	<b>Portfolio Holder:</b> Graeme Elliot	<b>Tolerance:</b> Treating	
<b>Inherent Probability</b>	<b>Inherent Impact</b>	<b>Inherent Risk Score</b>	<b>Residual Probability</b>	<b>Residual Impact</b>	<b>Residual Risk Score</b>
4 Very Likely	4 Severe	16 Red	3 Likely	3 High	9 Amber
<b>Consequences</b>		<b>Current Controls</b>		<b>Assurance</b>	
The government's austerity programme has led to reduced Local Authority funding over the last five years, resulting in the Council's need to find savings of £5m since 2010/11. Further funding reductions in excess of £3m are forecast over the next four years, which increase the risk of the Council being unable to deliver its vision for the borough, as detailed in the Corporate Plan.		The Council's Medium Term Financial Strategy and the HRA Business Plan are controls that mitigate the likelihood of this risk crystallising through the effective modelling of the future financial environment, which allows for more effective forward planning. These controls are detailed below, and have resulted in my reducing the inherent risk score from '4', Very Likely, to '3', Likely.		There were three internal audit reviews undertaken by Mazars during 2014/15, which provide an external view of the effectiveness of the controls implemented by the Council to manage the financial risks to delivering its priorities.  The audits on 'Efficiency Savings' and 'Main Accounting' received a Full level of assurance (the highest available),	

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([http://www.dacorum.gov.uk/docs/default-source/council-democracy/dacorum\\_corporateplan\\_web.pdf?sfvrsn=2](http://www.dacorum.gov.uk/docs/default-source/council-democracy/dacorum_corporateplan_web.pdf?sfvrsn=2))

Sustained funding reductions of this magnitude are not only a risk to the Council's capacity to grow and enhance the community, but more fundamentally they are a risk to the continued provision of high quality frontline services to residents.

If the Council is unable to deliver its vision or to protect its frontline service provision, it risks the following consequences:

Increased community hardship as the services provided to the most vulnerable residents in the borough are impacted, leading to delays in their accessing financial and residential help.

The impact of reducing standards of environmental services across the borough could lead to a less attractive environment and a loss of community identity and civic pride for residents.

Reputational damage as residents become dissatisfied with their experience of interacting with the Council. This risk is exacerbated by the growth of social media and the ability of residents to share their experiences with large numbers of people instantaneously.

The Council's Medium Term Financial Strategy (MTFS) details the financial implications of the Corporate Plan over a five-year period. It ensures that the Council is able to forecast likely income pressures in the medium-term, and optimise the balance between its financial resources and the delivery of its priorities. The MTFS is reviewed at least annually and is approved by Full Council, thereby providing the opportunity for Members to make informed amendments to the Corporate Plan on the basis of likely funding constraints. The current version is accessible via the following link:

<http://www.dacorum.gov.uk/docs/default-source/council-democracy/mtfs-july-cabinet-2015.pdf?sfvrsn=0>

The Council's Housing Revenue Account (HRA) Business Plan maps planned income and expenditure over a thirty-year period. Government legislation that can affect the Council's delivery of social housing is incorporated within the plan and forms the basis for informed strategic decision-making.

The Council's reviewing of its Corporate Plan together with its Communications Strategy mitigate the impact of this risk, should it occur, by keeping residents informed of the pressures faced by the Council, and consequently by managing aspiration and expectation (detail below). On this basis, I have reduced the Impact score from '4',

and the audit on 'Budgetary Control' received a Substantial level of assurance (the second highest available).

In March 2017, the Council was again audited on 'Budgetary Control', and following improvements made in response to the previous audit of this area, the Council was this time awarded a 'FULL' level of assurance.

These internal audit opinions provide assurance that the Council is effectively controlling the processes that will enable it to derive value for money from its available resources, and therefore to maximise the opportunity for delivering its corporate objectives.



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	<p>Severe, to '3', High.</p> <p>The Council reviews its Corporate Plan periodically to ensure that the vision for the borough remains relevant and realistic within the financial constraints outlined within the MTFs and the HRA plan. The aspirations of the Council and the community are managed through the Council's Communications Strategy both through social media, the local press and Digest.</p>	
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### Sign Off and Comments

Sign Off Complete

Cabinet approved the updated Medium Term Financial Strategy (MTFS) in July 2017 containing savings targets of £1.6m for 2018/19, and a cumulative target of £3.7m over the duration of the planning period to 2020/21. The Council has a three-year savings plan in place which has already identified initiatives which senior officers believe will deliver savings of c£900k for 2018/19, with a further £800k to come over the subsequent two years. Whilst this represents a good start for the Council, it is imperative that, in addition to identifying those initiatives that will deliver the further £2m savings required, there is a strong focus on delivering current plans on time. Any slippage to the implementation of current plans will result in even more challenging short term targets. To help mitigate this risk, the progress of these projects throughout their lead-in time is now monitored by the Corporate Management Team on a monthly basis, with quarterly updates provided to Overview and Scrutiny Committees and Cabinet throughout the year.

### 13 - The Borough does not secure sufficient investment in infrastructure to ensure that housing delivery and economic and community growth is sustainable in the longer term.

<b>Category:</b> Infrastructure	<b>Corporate Priority:</b> Affordable Housing	<b>Risk Owner:</b> Mark Gaynor	<b>Portfolio Holder:</b> Graham Sutton	<b>Tolerance:</b> Treating	
<b>Inherent Probability</b>	<b>Inherent Impact</b>	<b>Inherent Risk Score</b>	<b>Residual Probability</b>	<b>Residual Impact</b>	<b>Residual Risk Score</b>
4 Very Likely	4 Severe	16 Red	3 Likely	3 High	9 Amber

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Consequences	Current Controls	Assurance
<p>The provision of infrastructure such as schools, health, transport and other facilities is crucial to sustainability of the local community and economy. Its funding, however, is increasingly complex and difficult as central government moves away from direct provision and expects the development process and local partnerships to deliver it. Failure to provide this infrastructure will have a number of damaging consequences:</p> <ul style="list-style-type: none"> <li>• Reduction in the quality of life and opportunities for people in the Borough</li> <li>• A serious constraint to economic growth with the impact on the contribution to service provision through Business Rates growth</li> <li>• Increased community opposition to new developments, particularly housing, on the grounds that existing infrastructure will not cope</li> <li>• Damage to the image of the area, worsening of community pride and social cohesion and reputational damage to the Council</li> </ul>	<p>Infrastructure is provided through the development process (s106 and Community Infrastructure Levy) and elements of funding which comes from central government (increasingly through the LEP, bidding and HCC). The responsibility for some infrastructure elements is through privatised arrangements (utilities) or arms-length government agencies such as Network Rail. The ability of the Council to control these processes is limited.</p> <p>The Council is able to promote the quantum, nature and timing of growth making it more likely that the infrastructure will be delivered. It is also able to promote partnerships and use its asset base and influence to stimulate desired development. Current controls include:</p> <p>Ensuring that the Local Plan (and its component elements such as the Core Strategy, site allocations, supporting policies and so on on) is up to date and sets out very clearly the requirements of proposed development. This promotes sustainable development by design, access and movement, materials. Use of masterplanning supports what is required to be delivered to produce sustainability on larger sites.</p> <p>The approved Council's Community Infrastructure Levy Policy and schedule (CIL) provides for the levels of contributions that must be made by developers and the purpose for which they will be spent. This also includes an element of CIL which can be spent by local communities and act to link growth directly with</p>	<p>The process for setting out development delivered is through the Annual Monitoring Report. The agreed process for CIL will see an annual report setting out income due, achieved and expenditure made on agreed infrastructure.</p> <p>Regular reports are made as set out above in controls.</p>

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infrastructure provision local people want.  
Operating a 'open for business' approach to how the Council deals with potential development with a presumption of making acceptable development easier to deliver by proactive advice through the planning process. Allied to this is ensuring that the development management service is capable of achieving decision making within required time limits.  
Stimulating required growth through the Council's own regeneration activity, including Hemel Evolution, Gade Zone and Heart of Maylands resulting in inward investment being more likely.  
Increasing inward investment through initiatives such as Dacorum Look no Further, Ambassadors, direct provision of business advice and a supportive approach to new development.  
Good market intelligence through regular liaison with local employers, landowners, developers, institutional investors and land agents regarding demand and expected assistance.  
Partnership with the LEP as the main route for additional funding for infrastructure through influencing the Strategic Growth Plan (in which Hemel Hempstead and the M1 corridor is a priority) and bidding for resources for infrastructure (such as the £5M achieved for West Herts College)  
Working to create key partnerships to bring forward development capable of funding major infrastructure (such as Gorhambury)  
These controls are exercised within the following:

# STRATEGIC RISK REGISTER

June 2017



Page 20	<ul style="list-style-type: none"> <li>• Monthly reporting to Hemel Evolution Board and Corporate Regeneration Group</li> <li>• Fortnightly reporting on key projects to CMT</li> <li>• Reporting to Performance Board before each Cabinet Meeting</li> <li>• A clear programme for the Local Development Framework and CIL</li> <li>• Quarterly reporting to Overview and Scrutiny</li> <li>• Regular reporting to Cabinet</li> <li>• Adherence to the agreed performance and project management processes</li> </ul>	
	<b>Sign Off and Comments</b>	

Sign Off Complete

The Enterprise Zone is now operational and is progressing the detailed plans for the highways and transport improvements for East Hemel Hempstead up until 2031.

Overall the risk level is unchanged

## R5 - The Council does not embrace the increased use of social media as a tool for social engagement and increased community engagement.

<b>Category:</b> Reputational	<b>Corporate Priority:</b> Dacorum Delivers	<b>Risk Owner:</b> Sally Marshall	<b>Portfolio Holder:</b> Neil Harden	<b>Tolerance:</b> Treating	
<b>Inherent Probability</b>	<b>Inherent Impact</b>	<b>Inherent Risk Score</b>	<b>Residual Probability</b>	<b>Residual Impact</b>	<b>Residual Risk Score</b>
3 Likely	3 High	9 Amber	2 Unlikely	3 High	6 Amber
<b>Consequences</b>		<b>Current Controls</b>		<b>Assurance</b>	
The risk of not using social media - This will mean that our approach to engagement (i.e.		In order to mitigate these risks we have put in place a number of controls:		o Corporate Information Security Management Policy o Corporate Information Technology Security Policy o Data Protection Act Policy	

# STRATEGIC RISK REGISTER

June 2017



<p>letters, workshops, printed magazines) is likely to exclude key demographic groups including younger residents and those who are more technologically minded.</p> <ul style="list-style-type: none"> <li>- We will not be able to respond to negative posts or views which could cause significant reputational damage or risk.</li> <li>- We will have less opportunity to influence Government and media through the use of targeted campaigns and communications.</li> <li>- The organisation may not be viewed as 'technologically forward thinking' which could lead to reputational risks. This includes more difficulty in attracting hi-tech investment or exclusion from innovation pilots.</li> </ul> <p>Managing the risk of social media</p> <ul style="list-style-type: none"> <li>- Members of the public can use DBC's profile to raise negative or incorrect statements that damage the reputation of DBC.</li> <li>- Employees may breach data security rules regarding the management of private or confidential information.</li> <li>- Inappropriate or unacceptable content posted by employees</li> </ul>	<p>The risk of not using social media</p> <ul style="list-style-type: none"> <li>- Our social media strategy sets out how we will proactively engage with residents through Twitter, Facebook, Linked In, Instagram and using online videos.</li> <li>- We have 18 social media accounts covering corporate and operational services including from the CSU.</li> <li>- We regularly use social media to actively promote campaigns, events and messages.</li> <li>- We interact with partners and other third parties (eg HCC) to promote joint initiatives via social media</li> <li>- We generate reports and analysis on scale and content of Facebook and Twitter posts.</li> </ul> <p>Managing the risk of social media</p> <ul style="list-style-type: none"> <li>- We employ the Crowd Control system to enable the Communications team to manage and authorise services posts and tweets.</li> <li>- The Crowd Control system also enables the Communications team to monitor and respond to any negative posts.</li> <li>- Our system provides automatic moderation of abusive messages.</li> </ul>	<ul style="list-style-type: none"> <li>o Freedom of Information Policy</li> <li>o PSN/Government Connect (GSx) Acceptable Usage Policy</li> <li>o Information Security Incident Procedure</li> <li>o Social Media Strategy</li> <li>o Facebook and Twitter accounts</li> <li>o Social Media Management System</li> <li>o Dedicated communications specialists</li> </ul>
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# STRATEGIC RISK REGISTER

June 2017



- Our social media accounts are 'identity jacked' which occurs when fake accounts are set up to look like those of DBC. This is a risk because the fake accounts can post incorrect or inappropriate information which is then associated with DBC.

- Weak authentication in the use of social media accounts can lead to them being hacked. The hacked accounts are then used to post inappropriate, derogatory or libellous comments.

- The use of social media can make it easier for 'pressure groups' to generate support behind negative campaigns.

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- We provide in-house training for all staff posting on DBC social media accounts.

- We use a subscription service that manages and secures accounts.

- All staff are required to read and sign-up to a range of policies including:

Corporate Information Security Management Policy  
Corporate Information Technology Security Policy  
Data Protection Act Policy  
Freedom of Information Policy  
PSN/Government Connect (GSx) Acceptable Usage Policy  
Information Security Incident Procedure

## Sign Off and Comments

### Sign Off Complete

In Q1 we posted over 1,906 outbound messages across our 18 social media accounts, received over 557 direct messages which were responded to in accordance with our social media policy and guidance, and had a total potential twitter reach of 9.21 million viewers across our social media networks. We continue to operate a proactive and engaged social media programme, which is managed by a Communications Team with significant social media experience. Some of the campaigns (from the 1,906 posts) include that of the general election, resident events (e.g. Armed Forces Day), recycling and environmental services (e.g. Keep Britain Tidy campaign). The success of our social media work is reflected in the local government ranking (source: net natives) which regularly places Dacorum Borough Council as one of the highest ranked (of the 10 borough councils in Hertfordshire).



## Dacorum Borough Council

### Final Internal Audit Report

## Customer Relationship Management (CRM) System

September 2017

This report has been prepared on the basis of the limitations set out on page 9.

CONFIDENTIAL

**Distribution List:**

Mark Housden – Contract Manager  
Ben Hosier – Group Manager (Commissioning, Procurement and Compliance)  
David Skinner – Assistant Director (Finance & Resources)  
James Deane – Corporate Director (Finance & Operations) (Final Report Only)  
Sally Marshall – Chief Executive (Final Report only)

**Key Dates:**

Date of draft report: October 2016/April 2017  
Receipt of responses: March 2017/August 2017  
Date of final report: September 2017

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# 1. Executive Summary

## 1.1. Background

In 2013, the Council went out to tender for the Customer Service Centre Gateway programme, which was won by Northgate. There are two distinct streams to this programme:

- The Channel Shift Project, which is still evolving and changing; and
- The Customer Relationship Management (CRM) System is used by the Customer Service Team that was previously part of the Council and is now part of Northgate.

## 1.2. Audit Objective and Scope

The overall objective of this audit was to provide an independent assurance over the design and operation of the control environment established and applied to the Customer Relationship Management (CRM) System, which Northgate currently manage and support on behalf of the Council and provide any potential recommendation guidance on how to improve the current controls framework going forward.

In summary, the audit scope covered the following areas:

- Application Management and Governance
- System Access Security
- Interfaces and Data Flow
- Data Input and Output Controls
- Change Control and
- Support Arrangements

Further detail on the scope of the audit is provided in Section 2 of the report.

## 1.3. Summary Assessment

Our audit of Dacorum Borough Council's internal controls operating in respect of the Customer Relationship Management (CRM) System found that there is a sound system of internal control designed to achieve the system objectives. Also, there is testing evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.

Our assessment in terms of the design of, and compliance with, the system of internal control covered is set out below:

Evaluation Assessment	Testing Assessment
Full	Substantial

Management should be aware that our internal audit work was performed according to UK Public Sector Internal Audit Standards (PSIAS) which are different from audits performed in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. Similarly, the assurance gradings provided in our internal audit report are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board.

Similarly, the assessment gradings provided in our internal audit report are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board. The classifications of our audit assessments and priority ratings definitions for our recommendations are set out in more detail in Appendix A, whilst further analysis of the Customer Relationship Management (CRM) System control environment is shown in Section 3.

#### 1.4. **Key Findings**

One priority 2 recommendation and one priority 3 recommendation were raised where we believe there is scope for improvement within the CRM application control environment. These are set out below:

- Assignment of the Administration Account rights to specific users. (Priority 2)
- Upgrade of the plan from CRM 2013 to CRM 2016 (Priority 3)

Full details of the audit findings and recommendations are shown in Section 4 of the report.

#### 1.5. **Management Response**

The management responses have been included in the main body of the report.

#### 1.6. **Acknowledgement**

We would like to take this opportunity to thank all staff involved for their time and co-operation during the course of this visit.

## 2. Scope of Assignment

### 2.1. Objective

The overall objective of this compliance audit was to provide assurance on the design and operation of the controls applied in respect of the Customer Relationship Management (CRM) System.

### 2.2. Approach and Methodology

The audit approach was developed by an assessment of risks and management controls operating within each area of the scope and the following procedures were adopted to enable us to recommend control improvements:

- Hold discussions with key members of staff to ascertain the operational controls;
- Identification of the role and objective of each area of scope;
- Identification of risks relating to the auditable area and the controls in place that enable the control objectives to be achieved;
- Evaluation and testing of controls within the system;
- Discussion of our findings with management and further development of our recommendations; and
- Preparation and agreement of a draft report with the process owner.

### 2.3. Areas Covered













The audit was carried out to evaluate and test controls over the following areas:

- **Application Management and Governance:** - Adequate system governance arrangements are in place relating to the ownership and administration of the system as well as consideration for the management of licenses. Furthermore, controls are in place to support the appropriate processing of data in accordance with its sensitivity.
- **System Access Security:** - Logical access procedures are in place to restrict access to the application to only authorised individuals and these procedures are supported by effective password controls and audit trails. Furthermore, permissions are assigned to authorised users when required and enforce separation of duties.
- **Interface Controls and Data Flow:** - Data flows and system processing requirements have been identified and mapped. Furthermore, processes are in place to reconcile data that is transferred both from and to the application to help ensure that these transfers are complete and accurate.
- **Data Input and Output:** - Data input controls are in place to help ensure the accuracy and completeness of data that is entered onto the system through appropriate authorisation and on-screen validation. Adequate controls are in place to help ensure that data output meets the needs of the service and is reconciled to confirm its accuracy. Furthermore, exception and rejection reports are available to assist the management and identification of potentially inaccurate data.
- **Change Control:** - Changes to the application are applied in a controlled manner and are subject to authorisation. Adequate documentation is created and retained to support the changes that have been implemented.
- **Support Arrangements:** - Procedures are in place to help ensure that the application is supported as per the contractual arrangements and that access by third parties is appropriately controlled.

### 3. Assessment of Control Environment

The following table sets out in summary the control objectives we have covered as part of this audit, our assessment of risk based on the adequacy of controls in place, the effectiveness of the controls tested and any resultant recommendations.

The classifications of our assessment of risk for the design and operation of controls are set out in more detail in Appendix A.

Control Objectives Assessed	Design of Controls	Operation of Controls	Recommendations Raised
Application Management and Governance			
System Security			<b>Recommendation 1</b>
Interface Controls and Data Flow			
Data Input and Output			
Change Control			<b>Recommendation 2</b>
Support Arrangements			

The classifications of our assessment of risk for the design and operation of controls are set out in more detail in Appendix A.

## 4. Observations and Recommendations

### Recommendation 1: Generic CRM Accounts (Priority 2)

<p><b>Recommendation</b></p> <p>All of the Microsoft Dynamics Customer Relationship Management 2013 application system accounts with input rights, should be assigned to specifically named users.</p>
<p><b>Observation</b></p> <p>Section 5 of the Corporate IT Security Policy necessitates that “The Each user must have a unique User ID and a password” that should not be shared between users to help ensure that users are accountable for their actions.</p> <p>Examination of the Microsoft Dynamics Customer Relationship Management 2013 application system user list, identified that four of the 32 CRM accounts have been assigned generic account names. (This includes the system administration account).</p> <p>Unless all system accounts and access rights are assigned to specifically named users, there is a risk that system accountability will be compromised.</p>
<p><b>Responsibility</b></p> <p><b>Rob Smyth, Assistant Director – Performance, People and Innovation</b></p>
<p><b>Management response / deadline</b></p> <p>DBC ICT’s own policy is to not allow input rights for generic accounts with no specified user. However in this case (and in line with the agreed contract and approach between DBC and Northgate PS) DBC makes use of an instance of Microsoft Dynamics that is hosted within Northgate’s data centre and within their network domain.</p> <p>CRM and associated user accounts are therefore administered exclusively by Northgate and as a result, DBC ICT does not have sight of or control over accounts created within Northgate’s domain. However, DBC ICT were involved in the commissioning of this contract including the evaluation, award and implementation processes.</p> <p>Nevertheless it is worth noting there are circumstances where the use of service accounts (rather than named uses) can be appropriate. For example, apparently generic accounts with appropriately limited permissions (such as the disabling of interactive login) might be used for specific purposes within an automated process.</p> <p>It is also important to note that access to the system is enabled by a one-way trust relationship between domains – that is to say that Northgate’s domain trusts Dacorum’s domain but not vice versa. This greatly limits the Council’s exposure to vulnerabilities within Northgate’s network and applications.</p> <p>Going forward, DBC is bringing control of CRM back in-house and as a result, we will be in a position to ensure that management of the system, accounts and permissions will be in line with DBC ICT policy. Expected to have all in place by end of January 2018.</p>





**Recommendation 2: Microsoft Dynamics CRM 2013 Upgrade Path (Priority 3)**

<p><b>Recommendation</b></p> <p>Formal consideration should be given to the financial and resource requirements for the upgrade transition path and timeframe from the current CRM 2013 application version to the CRM 2016 version.</p>
<p><b>Observation</b></p> <p>Upgrading to the current application system version helps to ensure that application systems can be adequately supported by the vendor.</p> <p>Examination of the system configuration settings identified that the Microsoft Dynamics CRM 2013 application is currently in use and licenced to DBC. Subsequent examination of the vendor website identified that Microsoft Dynamics CRM 2016 is the latest version of the CRM application and that mainstream support for the CRM 2013 version ends in January 2019.</p> <p>There is a potential risk that the application system may not be adequately supported by the vendor unless effective planning arrangements are established to transition from the current CRM 2013 version to the CRM 2016 version.</p>
<p><b>Responsibility</b></p> <p>Ben Trueman – Group Manager for Technology &amp; Digital Transformation</p>
<p><b>Management response / deadline</b></p> <p>DBC recognises the importance of keeping applications up-to-date.</p> <p>However, the existing contract stated that Northgate PS would provide CRM 2013 as its platform and as is this is their product (hosted in their data centre), any decision about upgrading will be made in line with their own roadmap and timetable.</p> <p>DBC have been in conversation with Northgate PS for several months to gain assurance that the current instance would be upgraded. However, during the course of these discussions, Northgate announced that they would be withdrawing their CRM product from the market.</p> <p>As a result they will not be undertaking any upgrades, although they have said they will honour the existing support agreements.</p> <p>It is important to note that DBC is putting in place plans to replace the existing Northgate PS hosted CRM solution with our own (and new) instance of our own MS Dynamics CRM 2016.</p> <p>This will enable us to ensure that the product is regularly upgraded, fully supported by the vendor and that we can take advantage of new functionality as well as broader changes in our application estate. Expected to have all in place by end of January 2018.</p>

## Appendix A - Reporting Definitions

### Audit assessment

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used:

Level	Symbol	Evaluation Assessment	Testing Assessment
<b>Full</b>		There is a sound system of internal control designed to achieve the system objectives.	The controls are being consistently applied.
<b>Substantial</b>		Whilst there is a basically sound system of internal control design, there are weaknesses in design which may place some of the system objectives at risk.	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
<b>Limited</b>		Weaknesses in the system of internal control design are such as to put the system objectives at risk.	The level of non-compliance puts the system objectives at risk.
<b>Nil</b>		Control is generally weak leaving the system open to significant error or abuse.	Significant non-compliance with basic controls leaves the system open to error or abuse.

The assessment gradings provided here are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading of 'Full' does not imply that there are no risks to the stated control objectives.

### Grading of recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Level	Definition
<b>Priority 1</b>	Recommendations which are fundamental to the system and upon which the organisation should take immediate action.
<b>Priority 2</b>	Recommendations which, although not fundamental to the system, provide scope for improvements to be made.
<b>Priority 3</b>	Recommendations concerning issues which are considered to be of a minor nature, but which nevertheless need to be addressed.
<b>System Improvement Opportunity</b>	Issues concerning potential opportunities for management to improve the operational efficiency and/or effectiveness of the system.

## Appendix B - Staff Interviewed

The following personnel were consulted:

Audit sponsor: David Skinner – Assistant Director (Finance & Resources)

Audit Contacts: Mark Housden – Contract Manager

Ben Hosier – Group Manager (Commissioning, Procurement and Compliance)

Ben Trueman – Group Manager (Technology & Digital Transformation)

Rob Smyth – Assistant Director (Performance, People and Innovation)

Auditee Contacts: Ingrid Johnson – Client Services Director – Northgate Public Services

Tracy Lancashire – Strategic Operations Manager – Northgate Public Services

Lee Lewis – Customer Service Advisor – Northgate Public Services

We would like to thank the staff involved for their co-operation during the audit.



## Statement of Responsibility

We take responsibility for this report which is prepared on the basis of the limitations set out below.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by us should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Our procedures are designed to focus on areas as identified by management as being of greatest risk and significance and as such we rely on management to provide us full access to their accounting records and transactions for the purposes of our work and to ensure the authenticity of such material. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

### **Mazars Public Sector Internal Audit Limited**

**London**

**September 2017**

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# Agenda Item 11

September 2017

## AUDIT COMMITTEE: Work Programme 2017-18

MEETING DATE	DEADLINE TO MONITORING OFFICER	DEADLINE TO MEMBER SUPPORT	ITEMS:	WHO RESPONSIBLE
20/9/17		12/9/17	Progress Report <ul style="list-style-type: none"> <li>• Community Contracts</li> <li>• Cloud Computing</li> </ul>	Internal Audit (Mazars)
			Internal Audit Progress Report	Internal Audit (Mazars)
			External Audit Progress Report	Grant Thornton
			Strategic Risk Register	DBC - Finance
22/11/17		14/11/17	Progress Report <ul style="list-style-type: none"> <li>•</li> </ul>	Internal Audit (Mazars)
			Internal Audit Progress Report	Internal Audit (Mazars)
			External Audit Progress Report	Grant Thornton
			Strategic Risk Register	DBC - Finance

<b>7/2/18</b>		30/1/18	Progress Report <ul style="list-style-type: none"> <li>• Council Tax</li> <li>• Main Accounting</li> <li>• Treasury Management</li> <li>• Accounts Receivable</li> <li>• Accounts Payable</li> <li>• NNDR</li> <li>• Empty Homes</li> <li>• Capital Programme</li> <li>• Social Media</li> </ul>	Internal Audit (Mazars)
			Internal Audit Progress Report	Internal Audit (Mazars)
			External Audit Progress Report	Grant Thornton
			Strategic Risk Register	DBC - Finance
			Benefits – Review of risk based reporting	DBC – Benefits
<b>28/3/18</b>		20/3/18	Progress Report <ul style="list-style-type: none"> <li>• Housing Benefit and Council Tax Benefit</li> <li>• Budgetary Control</li> <li>• CIL</li> <li>• Governance and Risk Management</li> <li>• Benefits Realisation</li> </ul>	Internal Audit (Mazars)
			Internal Audit Progress Report	Internal Audit (Mazars)
			External Audit Progress Report	Grant Thornton
			Strategic Risk Register	DBC - Finance