



BROMSGROVE DISTRICT COUNCIL

MEETING OF THE AUDIT BOARD

MONDAY 14TH DECEMBER 2009, AT 6.00 P.M.

CONFERENCE ROOM, THE COUNCIL HOUSE, BURCOT LANE, BROMSGROVE

MEMBERS: Councillors S. R. Peters (Chairman), B. Lewis F.CMI (Vice-Chairman), D. Hancox, Ms. H. J. Jones, D. McGrath, C. R. Scurrell and E. C. Tibby

AGENDA

1. To receive apologies for absence
2. Declarations of Interest
3. To confirm the accuracy of the minutes of the meeting of the Audit Board held on 28th September 2009 (Pages 1 - 6)
4. Audit Commission - Annual Audit Letter (to follow)
5. Risk Management Tracker (Pages 7 - 14)
6. Internal Audit Performance and Workload (Pages 15 - 22)
7. To consider any other business, details of which have been notified to the Head of Legal, Equalities and Democratic Services prior to the commencement of the meeting and which the Chairman, by reason of special circumstances, considers to be of so urgent a nature that it cannot wait until the next meeting
8. To consider, and if considered appropriate, to pass the following resolution to exclude the public from the meeting during the consideration of item(s) of business containing exempt information:-

“RESOLVED: that under Section 100 I of the Local Government Act 1972, as amended, the public be excluded from the meeting during the consideration of the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Part I of Schedule 12A to the Act, as amended, the relevant paragraph of that part, in each case, being as set out below, and that it is in the public interest to do so:-

<u>Item Nos.</u>	<u>Paragraph(s)</u>	
9	7	
10	3 and 7	“

9. Internal Audit Car Park Review (Pages 23 - 38)
10. Audit Board Recommendation Tracker 2009-2010 (Pages 39 - 60)

K. DICKS
Chief Executive

The Council House
Burcot Lane
BROMSGROVE
Worcestershire
B60 1AA

4th December 2009

BROMSGROVE DISTRICT COUNCIL

MEETING OF THE AUDIT BOARD

MONDAY, 28TH SEPTEMBER 2009

AT 5.00 P.M.

PRESENT: Councillors S. R. Peters (Chairman), B. Lewis F.CMI (Vice-Chairman), D. Hancox, Ms. H. J. Jones, C. R. Scurrrell (during Minute No's 12/09 to 21/09) and E. C. Tibby

Also in attendance: Ms. L. Cave, District Auditor and Ms. J. Hill, Audit Commission (during Minute No. 22/09)

Observers: Councillor G. N. Denaro (Portfolio Holder for Resources)

Officers: Ms. J. Pickering and Ms. P. Ross

12/09 **APOLOGIES FOR ABSENCE**

An apology for absence was received from Councillor D. McGrath.

13/09 **DECLARATIONS OF INTEREST**

No declarations of interests were received.

14/09 **MINUTES**

The Minutes of the meeting of the Audit Board held on 29th June 2009 were submitted.

RESOLVED that the minutes be approved as a correct record.

15/09 **INTERNAL AUDIT RECOMMENDATION TRACKER**

Consideration was given to a report detailing the new enhanced process to monitor progress to date against audit report 'priority one' and key 'priority two' findings and agreed actions. The Head of Financial Services provided Members with details of the three priorities - fundamental, important and desirable with the reason for prioritising recommendations. The proposed guidance enabled stricter control and monitoring of Target Completion and Revised Target Completion Dates.

RESOLVED that the guidance and example recommendation tracker as detailed in Appendix A to the report be approved and that this be implemented from quarter 2 2009/2010.

16/09 **RISK MANAGEMENT TRACKER - QUARTER 1**

Members considered a report which presented an overview of the current progress in relation to Actions/Improvements as detailed in the service risk registers for the period 1st April 2009 to 30th June 2009. The Head of Financial Services responded to questions from Members on the high number of actions (112 of 312) in Quarter 4, Members were informed that the Corporate Management Team (CMT) would monitor these. Members agreed to monitor the Risk Management Tracker, Quarter 4 during future Audit Board Meetings.

RESOLVED that the progress to date against all business area risk register actions for the period 1st April 2009 to 30th June 2009, Quarter 1, be noted.

17/09 **PREPARING FOR INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)**

Consideration was given to a report which informed Members of the impending introduction of International Financial Reporting Standards to Local Authorities. The report highlighted the likely timeframes for introduction and the possible impact this may have on resources.

RESOLVED:

- (a) that the Council's preparations for the introduction of International Financial Reporting Standards be noted; and
- (b) that the proposed approach to progress the introduction of International Financial Reporting Standards as detailed in Appendix A of the report be approved.

18/09 **INTERNAL AUDIT 3 YEAR PLAN 2009/2010 - 2011/2012**

Members considered a report which presented the revised Internal Audit 3-Year Plan for the period 2009/2010 to 2011/2012 with the detailed Internal Audit Plan for 2009/2010.

RESOLVED that the revised Internal Audit 3-Year Plan for 2009/2010 to 2011/2012 with the detailed Internal Audit Plan for 2009/2010 as detailed in the report be approved.

19/09 **INTERNAL AUDIT PERFORMANCE AND WORKLOAD - QUARTER 1**

Consideration was given to a report that provided a summary of the current performance and workload of the Internal Audit Section. The Head of Financial Services provided updates on the current status to date and responded to questions from Members regarding Licensing and Refuse Collection and Recycling audit reviews not completed in 2008/2009.

RESOLVED:

- (a) that the Head of Financial Services be tasked to clarify that Licensing and Refuse Collection and Recycling be included in the 2009/2010 Audit Plan;

- (b) that the Head of Financial Services be tasked to present the following completed Audit Reviews to the Audit Board meeting in December 2009:
 - Travel Concessions
 - Car Parks
- (b) that the current status and work completed on the 2008/2009 and 2009/2010 Audit Plan be noted and approved:
- (c) that the work completed by the Internal Audit Section between April 2009 and June 2010 be noted and approved;
- (d) that the work regarding any investigations be noted and approved;
- (e) that the Current Performance Indicator statistics be noted and approved; and
- (f) that the amendments to the section's standard documentation be noted and approved.

20/09 **CORPORATE RISK REGISTER 2009 - 2010**

Consideration was given to a report which presented the Corporate Risk Register 2009/2010.

RESOLVED that the Corporate risk register objectives as set out in Appendix A of the report be approved.

21/09 **PROJECT MANAGEMENT EXTERNAL AUDIT**

Consideration was given to a report that set out the external audit report on the Council's project management arrangements completed by the Audit Commission. Councillor E. C. Tibby requested that the Assistant Chief Executive be complimented on the positive report presented to Members.

RESOLVED:

- (a) that the report be noted;
- (b) that the positive report and progress made be noted; and
- (c) that the Council's response to the recommendations made by the Audit Commission be noted.

22/09 **AUDIT COMMISSION ANNUAL GOVERNANCE REPORT - DRAFT**

A copy of the Annual Governance Report 2008/2009 - Draft was considered. The Chairman welcomed Ms. L. Cave, District Auditor and Ms. J. Hill, Audit Commission to the meeting. Ms. L. Cave presented the report and thanked Members for their co-operation with regards to the meeting time and extended an apology to Members on the late receipt of the report and acknowledged that Members would not have had sufficient time to fully read the report.

It was noted that a qualified audit opinion had been issued in relation to the Authority's accounts in respect of the capital expenditure relating to the Spatial project and the evidence available to support the capital nature of this expenditure being limited because the supporting papers relating to those amounts were not available at the time of the audit. Members were formally asked to amend the accounts and note that 'this error is greater than the

materiality level and is therefore a material misstatement in the financial statements’.

The Head of Financial Services responded to questions from Members and informed Members that external advice was being sought on a capitalisation directive. Management had declined to adjust the errors in the financial statements for the reasons identified and those reasons would be included in the letter of representation to be signed by the Section 151 Officer and returned to the Audit Commission by close of play Wednesday 30th September 2009.

The Head of Financial Services confirmed that the Executive Director (Services) had delegated powers to sign the relevant Audit Commission documents in absence of the Joint Chief Executive.

The Chairman requested that Ms. L. Cave, District Auditor, Audit Commission provide detailed information to the Head of Financial Services on the current estimate for the additional Audit Commission charge.

RESOLVED:

- (a) that having considered the matters raised in the report (pages 4 to 13), the financial statements be approved subject to resolutions (b) and (c) below;
- (b) that the adjustments to the financial statements as set out in Appendix 2 of the report be noted;
- (c) that the errors in the financial statements identified, which management had declined to amend be noted and that the reasons for not amending the errors as set out in Appendix 3 of the report be included in the letter of representation referred to in the preamble above;
- (d) that the signed Statement of Accounts be sent to the Audit Commission on 30th September 2009 with the delegated officer to sign on behalf of the Joint Chief Executive who was currently on leave;
- (e) that the qualified value for money (VFM) conclusion be noted;
- (f) that the letter of representation on behalf of the Council be approved; and
- (g) that the response to the proposed action plan be agreed.

23/09 **LOCAL GOVERNMENT ACT 1972**

RESOLVED that under Section 100 I of the Local Government Act 1972, as amended, the public be excluded from the meeting during the consideration of the following items of business the subject of the following minutes on the grounds that they involve the likely disclosure of exempt information as defined in Part I of Schedule 12A to the Act, as amended, the relevant paragraph of that part, in each case, being as set out below and that it is in the public interest to do so:-

<u>Item No.</u>	<u>Paragraph(s)</u>
24	4
25	4

24/09 **INTERNAL AUDIT PAYROLL REVIEW 2008/2009**

Members considered a report that had been requested during the Audit Board meeting held on 8th December 2008 on the completed 2008/2009 audit review for Payroll. The review had been carried out by auditors from Worcester City Council on behalf on Bromsgrove District Council. The Head of Financial Services responded to questions from Members and informed Members that officers would continue to monitor the current Service Level Agreement (SLA).

RESOLVED that the results of the audit review of Payroll and the response of the Head of Human Resources and Organisational Development be noted.

25/09 **INTERNAL AUDIT ICT SERVICES REVIEW 2008/2009**

Members considered a report that had been requested during the Audit Board meeting held on 8th December 2008 on the completed 2008/2009 Information Communication Technology Services (ICT) review (including Helpdesk).

RESOLVED that the results of the audit review of ICT Services (including Helpdesk) and the response of the ICT Manager be noted.

The meeting closed at 7.06 p.m.

Chairman

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BROMSGROVE DISTRICT COUNCIL

AUDIT BOARD

14TH December 2009

RISK MANAGEMENT TRACKER

Responsible Portfolio Holder	Councillor Geoff Denaro
Responsible Head of Service	Head of Financial Services

1. Summary

- 1.1 To present an overview of the current progress in relation to Actions/Improvements (actions) as detailed in Corporate and business area risk registers for the period 1st April to 30th September 2009.

2. Recommendation

- 2.1 The Audit Board is recommended to note progress to date against the Corporate and all business area risk register actions for Quarter 2 2009/10 (April 2009 – September 2009).

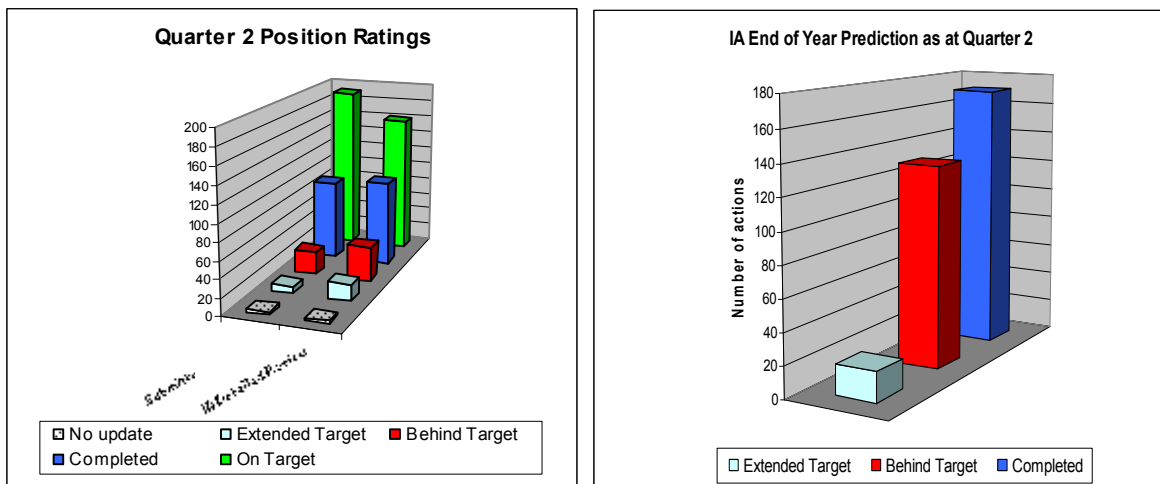
3. Background

- 3.1 During December 2006 a review of the Council's risk management arrangements was undertaken by the Internal Audit section. Following the review a new approach, which included updated documentation, was adopted. The revised Risk Management Strategy was approved by the Executive Cabinet on the 7th March 2007.
- 3.2 As part of the new approach, each business area is required to collate a risk register that details:
- Key Objectives;
 - Risk Score;
 - Current controls;
 - Actions and improvements;
 - Responsible officers and target dates for each action and improvement; and
 - Progress against each action and improvement.

- 3.3 Business areas update their risk registers on a regular basis to ensure that actions and improvements are being monitored and implemented. The actions and improvements are designed to reduce risks, improve controls and aid individual sections to achieve their objectives.
- 3.4 The Risk Management Steering Group meets on a monthly basis to review departmental registers, highlight any concerns with the Head of Service and to review progress on actions and improvements.
- 3.5 The departmental registers are reviewed at Corporate Management Team and Audit Board on a quarterly basis.
- 3.6 In addition to the review of the registers there is a planned programme of risk management training that supports the development of the risk culture through the organisation.

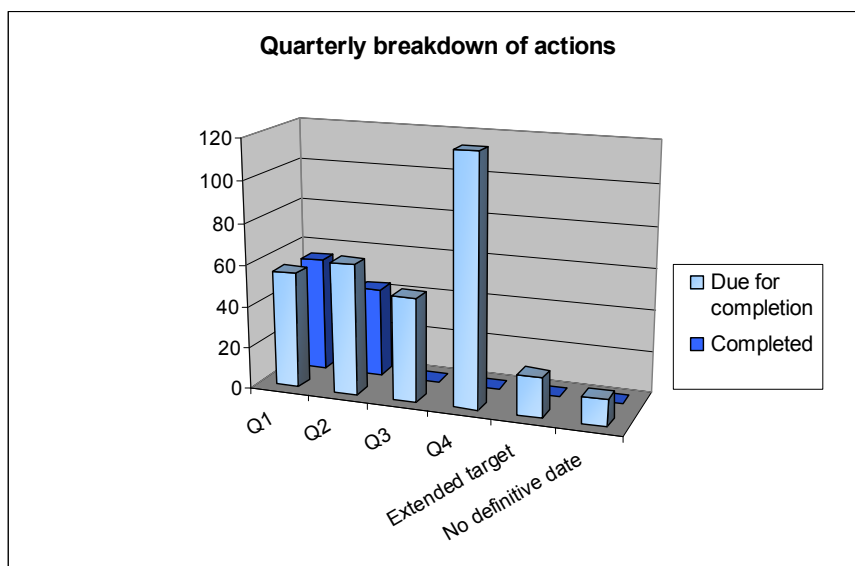
4. Service Areas Summary

- 4.1 Each service area has submitted to Internal Audit the quarter 2 position for each action detailed on their risk register.
- 4.2 A detailed review of each action, target date, quarter 2 position rating and commentary has been carried out and based on the number of actions completed during the period 1st April to 30th September 2009 we have predicted an overall position rating for the end of the financial year.



- 4.3 As part of the detailed review we have analysed the number of actions due for completion each quarter. The rationale is that this analysis puts the end of year prediction into perspective and aids management of actions

The total quarterly breakdown is illustrated in the chart below



It is acknowledged that 15 actions have been completed ahead of target, it should be noted that a total of 36 actions are behind target which should have been completed by the end of quarter 2.

As advised in quarter 1, a high proportion of actions are due to be completed in quarter 4. Taking the current slippage into consideration we predict that 145 actions are potentially due for completion in quarter 4. This figure represents 48% of the total number of actions due to be completed throughout the financial year significantly increasing the likelihood that a high percentage of actions may not be completed by year end.

4.4 The risk associated with the non delivery of the current actions is not deemed as high as the delayed actions are in relation to ongoing projects to ensure improvements are being achieved rather than fundamental problems with processes across the Council. The actions include:

- Carry out Customer Satisfaction Survey to inform service delivery and identify areas for improvement
- Review achievements against new Equality Framework and establish position
- To create and circulate to all staff a Corporate Anti-Fraud and Corruption Policy, and Corporate Fraud Referral process.
- Further development of remote disaster recovery site.
- Consider purchase of HR21 kiosk software (as per RBC) - funding required

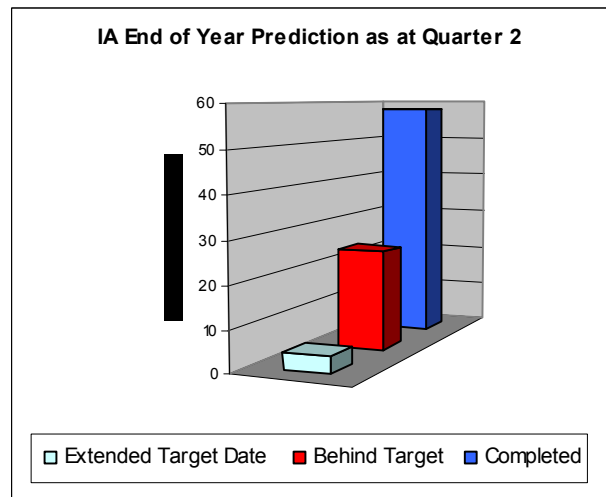
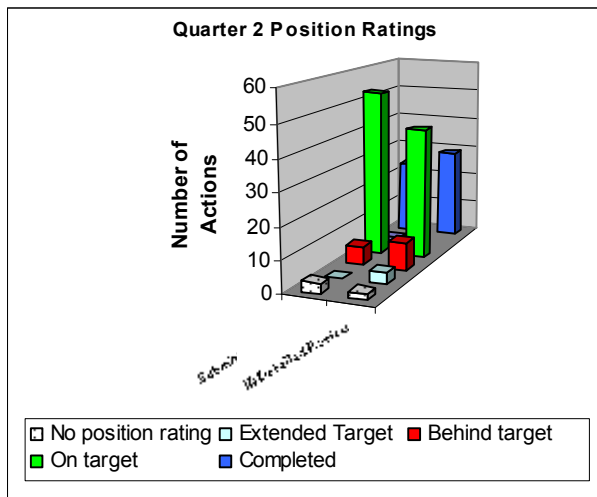
4.5 In order to highlight service area successes, Internal Audit have selected three actions that have been completed during quarter 2.

Relevant Key Obj.	Action/Improvement
E-Government	
Provide improved access to transactional web based services	Migration completed to new county wide content management system.

Legal, Equalities & Democratic Services	
Effective legal services	Roll-out of Legal Case Management System completed.
Planning & Environment	
Effective, efficient and legally compliant Strategic Planning Service	Appeared at Regional Spatial Strategy (RSS) Examination in Public. Panel report published with positive outcomes for Bromsgrove.

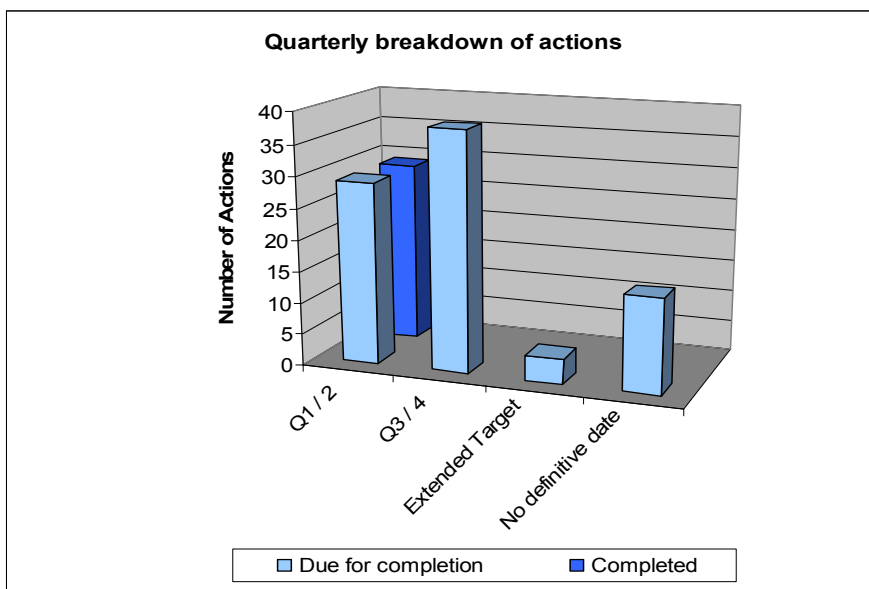
Corporate Summary

- 4.6 The Corporate and Senior Management Teams were requested to submit to Internal Audit the quarter 2 position for each action detailed on the Corporate Risk Register.
- 4.7 For explanation of Internal Audits detailed review, see 4.2 above.



- 4.8 For the rationale of Internal Audits detailed review of actions due for completion, see 4.3 above.

The total quarterly breakdown is illustrated in the chart below.



As at quarter 2, there are 38 actions due to be completed in quarters 3 and 4 plus 15 actions with no definitive target date. That is, a total of 53.

Excluding the 4 actions with an extended target date, this represents 65% of the total number of actions for the year. Accordingly, this increases the likelihood that a significant number of actions may not be completed by year end.

4.9 The risk associated with the non delivery of the current actions is not deemed as high as the delayed actions are in relation to ongoing projects to ensure improvements are being achieved rather than fundamental problems with processes across the Council.

4.10 In order to highlight successes, Internal Audit have selected two actions that have been completed during the first half of the financial year.

Relevant Key Obj.	Action/Improvement
Effective employee recruitment, retention and workforce planning	Corporate review of all posts to be CRB checked conducted as part of our strategy to support Corporate Safeguarding policy for Children/Vulnerable Adults. Report and recommendations shared with RBC colleagues.
Effective Community Engagement and Communications	Community engagement audit completed and stronger links being created with 2010/2011 business plan process.

Overall Summary

4.11 As at quarter 2 Internal Audit's predictive end of year position rating has identified:

- 4 risk registers with an Excellent rating;
- 2 risk registers with a Good rating
- 3 risk registers with a Fair rating; and
- 1 risk register with a Weak rating.

5. Financial Implications

5.1 None outside of existing budgets. The continued development of the risk management culture within the Council will aim to achieve improved assessment under the Use of Resources scoring.

6. Legal Implications

6.1 None except specific legislation associated with any of the risk registers key objectives.

7. Corporate Objectives

7.1 Council Objective 02: Improvement.

8. Risk Management including Health & Safety Considerations

8.1 Developing and maintaining Service risk registers will assist the Council to achieve its objectives, priorities, vision and values. The development and continual review of the registers will also support the Councils achievement of the Use of Resources framework.

8.2 Improvements and actions are monitored as part of each individual Service risk register.

9. Customer Implications

9.1 In addressing the risks associated with the delivery of the Councils services the customers will receive a consistent and controlled quality of service provision.

10. Equalities and Diversity Implications

10.1 The specific issue of improving equality and diversity is included within the Legal, Equalities and Democratic Services departmental register.

11. Value For Money Implications

11.1 The delivery of Value for Money across the Council is identified as one of the key objectives in the Financial Services Risk Register.

12. Climate Change and Carbon Implications

12.1 None as a direct result of this report.

13. Other Implications

Procurement Issues: None
Personnel Implications: None
Governance / Performance Management: Effective governance process.
Community Safety including Section 17 of Crime and Disorder Act 1998: None
Policy: None
Biodiversity: None

14. Others Consulted on the Report

Portfolio Holder	Yes
Joint Chief Executive	Yes
Executive Director – Partnerships and Projects	Yes
Executive Director - Services	Yes
Assistant Chief Executive	Yes
Head of Service	Yes
Head of Financial Services	Yes
Head of Legal, Equalities & Democratic Services	Yes
Head of HR & Organisational Development	Yes
Corporate Procurement Team	No

15. Wards Affected
All wards

16. Appendices
None.

17. Background Papers

17.1 Departmental risk registers – available from Heads of Service.

Contact officer

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BROMSGROVE DISTRICT COUNCIL

AUDIT BOARD

14TH DECEMBER 2009

INTERNAL AUDIT PERFORMANCE AND WORKLOAD – APRIL – SEPTEMBER 09

Responsible Portfolio Holder	Councillor Geoff Denaro
Responsible Head of Service	Head of Financial Services

1. SUMMARY

- 1.1 To present a summary of the current performance and workload of the Internal Audit Section.

2. RECOMMENDATION

- 2.1 The Audit Board is recommended to note and approve the:

- Current status and work completed in the 2009/10 Audit Plan.
- Work completed by the Internal Audit Section during the first half year, i.e. to end of September 2009
- Work regarding any investigations.
- Current Performance Indicator statistics.
- Amendments to the section's standard documentation.

3. BACKGROUND

- 3.1 Following the Audit Board meeting on the 25th April 2006, a number of standard agenda items and topics were agreed. This report includes information on the following areas:

- 2009/10 Audit Plan – Current Status.
- Audit Work Completed since the previous Audit Board meeting.
- Summary of Investigations.
- Performance Indicator statistics.
- New or updated audit documents.

4. 2009/10 AUDIT PLAN – CURRENT STATUS

4.1 The 2009/10 Audit Plan came into effect on the 1st April 2009. Detailed below is the work completed to date on the audit reviews detailed in the plan.

2009/10 Plan Description	Section	Start Date	Current Status			Comments
			To Start	Ongoing	Complete	
<u>Audit Reviews</u>						
Corporate Governance: Complaints System	Corporate Comms	Qtr 1			✓	Completed
IT Audit: ICT Services (incl Helpdesk)	E-Gov. & CS	Qtr 1			✓	Completed – reported to Audit Board 28.9.09
Parks & Open Spaces	St. Scene & Commtty	Qtr 1			✓	Completed
Events: Spadesbourne Suite	Legal & Demo.	Qtr 1			✓	Completed
Corporate Governance: Member Allowances	Legal & Demo.	Qtr 3		✓		Audit started
Dolphin Centre	St. Scene & Commtty	Qtr 2		✓		Audit started
Creditors	Financial Srvs	Qtr 2	✓			Not started
General Ledger & Bank Reconciliations	Financial Srvs	Qtr 2	✓			Not started
Treasury Management	Financial Srvs	Qtr 2	✓			Not started
Grants & Concessions: Travel Concessions	St. Scene & Commtty	Qtr 2		✓		Audit started
Car Parks	St. Scene & Commtty	Qtr 2			✓	Completed – reported to this Audit Board.
Economic Development: Town Centre Development	Planning & Env Srvs	Qtr 3	✓			Not started

2009/10 Plan Description	Section	Start Date	Current Status			Comments
			To Start	Ongoing	Complete	
Budgetary Control & Strategy	Financial Srvs	Qtr 3	✓			Not started
Payroll	HR & OD	Qtr 3	✓			Not started
NNDR	Financial Srvs	Qtr 3		✓		Testing underway
Council Tax	Financial Srvs	Qtr 3		✓		Testing underway
Procurement & Contracts	Financial Srvs	Qtr 3		✓		Audit started
Benefits	Financial Srvs	Qtr 4	✓			Not started
Asset Management	Legal & Demo.	Qtr 4	✓			Not started
Debtors	Financial Srvs	Qtr 4	✓			Not started
Projects						
Risk Management	Corporate	Qtr 1 – 4		✓		Ongoing facilitation and support.

5. **AUDIT WORK COMPLETED**

2009/10 Audit Plan

- 5.1 The Table at 4.1 above shows that five of the audits in the 2009/10 audit plan have been completed with a further six audits started, some of these with testing well under way.
- 5.2 Since the introduction of the revised plan, reported to the September meeting of this Board, it has been agreed that the training of one member of the Internal Audit team will involve block release. In order to facilitate the extra training days involved, and other demands on the section, particularly in relation to the support relating to the WETT shared service proposals, it is likely that two of the fundamental system audits will not be completed, i.e. Debtors and Creditors. These two systems have both been found to be operating well in past years and the possibility has been discussed with the Council's External Auditors who have raised no objection to this change to the plan.
- 5.3 Other duties undertaken by the Section include:
- Ongoing communication with the Council's external auditors.
 - The Internal Audit Section has a representative on the Risk Management Steering Group and has provided ongoing support and facilitation in implementing the Council's Risk Management Strategy.
 - Further "Introduction to Risk Management" training sessions have been held for staff.

- Support and advice to Service Providers to ensure adequate controls are present within systems.

6. SUMMARY OF INVESTIGATIONS

6.1 Responsibility for investigations has now been transferred to the Council's Corporate Fraud Team. Hence, fraud work has been taken out of the Audit Plan for 2009/10.

7. 2009/10 INTERNAL AUDIT PERFORMANCE INDICATORS

7.1 The performance indicators for internal audit have been reduced to four:

- Actual time compared with planned time,
- Percentage of productive time,
- Number of jobs planned for the year actually finished,
- Number of customer surveys returned that scored the service as 'good'.

7.2 The first two performance indicators will be monitored and reported quarterly (see table below); the latter two indicators will be measured and reported annually.

7.3 The table below sets out the planned time compared with the actual time used in the first and second quarters of 2009/10, split between the different areas of audit work. Different areas of work are concentrated in different parts of the year (see 'Comments' column). The figures indicate that the Internal Audit is on target to achieve most of the plan for 2009/10, subject to the comments already made at 5.2 above.

2009/10 Quarters 1 & 2 (April – September 09)	Planned (days)	Actual (days)	% used	Comments
Operational days:				
Completion of 08/09 audit work	21	21.53	103%	Completed in July 2009
Fundamental systems reviews	152	15.89	10%	Annual audits of key financial systems concentrated in the latter half of the year (i.e. quarters 3 & 4) to enable assurance to be given for the year.
Other systems reviews	143	77.54	54%	Current work
Projects (Risk Management)	70	40.75	58%	Ongoing – inc. end of year reporting for 08/09
Contingency (Consultancy)	40	17.68	44%	As required
Sub-total	426	173.39	41%	
Non-operational days:				
Administration	24	12.67	53%	

Management	80	66.68	83%	
Leave/approved absences	90	54.2	60%	
Sub-total	194	133.55	69%	
Total	620	306.94	50%	Period covered is 26 weeks, i.e. 50% of a year
Performance indicator: percentage of productive time				
Percentage of operational days (i.e. productive time): (N.B. Benchmark is 65%)	69%	56%		Management time has been concentrated at the start of the year in order to revise and update the audit plan. This percentage is expected to improve as the year progresses – productive time was 51% at the end of quarter 1.

8. NEW OR UPDATED AUDIT DOCUMENTS

8.1 There are no new or updated Internal Audit documents to report.

9. RECOMMENDATIONS TRACKER

9.1 This is presented as a separate report to this meeting.

10. FINANCIAL IMPLICATIONS

10.1 None as a direct result of this report

11. LEGAL IMPLICATIONS

11.1 The Council is required under Regulation 6 of the Accounts and Audit Regulations 2006 to “maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices”.

12. COUNCIL OBJECTIVES

12.1 Council Objective 02: Improvement.

13. RISK MANAGEMENT INCLUDING HEALTH & SAFETY CONSIDERATIONS

13.1 The main risks associated with the details included in this report are:

- Non-compliance with statutory requirements.
- Ineffective Internal Audit service.
- Lack of an effective internal control environment.

13.2.1 These risks are being managed as follows:

- Non-compliance with statutory requirements:

Risk Register: Financial Services

Key Objective Ref No: 3

Key Objective: Efficient and effective Internal Audit service

- Ineffective Internal Audit service:

Risk Register: Financial Services

Key Objective Ref No: 3

Key Objective: Efficient and effective Internal Audit service

- Lack of an effective internal control environment:

Risk Register: Financial Services

Key Objective Ref No: 3

Key Objective: Efficient and effective Internal Audit service

14. CUSTOMER IMPLICATIONS

14.1 The internal control and assurance framework ensures that the services delivered by the Council to the customer are undertaken with a robust and effective framework of processes and procedures.

15. EQUALITIES AND DIVERSITY IMPLICATIONS

15.1 None as a direct result of this report.

16. VALUE FOR MONEY IMPLICATIONS

16.1 None.

17. OTHER IMPLICATIONS

Procurement Issues:None
Personnel Implications:None
Governance/Performance Management:Effective governance process.
Community Safety including Section 17 of Crime and Disorder Act 1998:None
Policy:None
Environmental:None

18. OTHERS CONSULTED ON THE REPORT

Portfolio Holder	Yes
Chief Executive	No
Executive Director (Services)	Yes

Assistant Chief Executive	No
Head of Service	Yes
Head of Financial Services	Yes
Head of Legal, Equalities & Democratic Services	No
Head of HR & Organisational Development	No
Corporate Procurement Team	No

19. WARDS AFFECTED

19.1 All Wards are affected.

20. APPENDICES

20.1 None.

21. BACKGROUND PAPERS

21.1 None.

CONTACT OFFICER

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