AUDIT BOARD
Date: 11th December 2014

THE INTERNAL AUDIT MONITORING REPORT OF THE SERVICE MANAGER OF THE WORCESTERSHIRE INTERNAL AUDITSHARED SERVICE.

Relevant Portfolio Holder	Councillor Mike Webb
Portfolio Holder Consulted	Yes
Relevant Head of Service	Sam Morgan, Financial Services Manager
Ward(s) Affected	All Wards
Ward Councillor(s) Consulted	No
Key Decision / Non-Key Decision	Non–Key Decision

1. SUMMARY OF PROPOSALS

1.1 To present:
- the monitoring report of internal audit work and performance for 2014/15

2. RECOMMENDATIONS

2.1 **The Board is asked to RESOLVE that the report be noted.**

3. KEY ISSUES

Financial Implications

3.1 There are no direct financial implications arising out of this report.

Legal Implications

3.2 The Council is required under Regulation 6 of the Accounts and Audit Regulations 2011 to "undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control".

Service / Operational Implications

3.3 The involvement of Members in progress monitoring is considered to be an important facet of good corporate governance, contributing to the internal control assurance given in the Council's Annual Governance Statement.

AUDIT BOARD
Date: 11th December 2014

This section of the report provides commentary on Internal Audit's performance for the period 01st April 2014 to 31stOctober 2014 against the performance indicators agreed for the service.

AUDIT REPORTS ISSUED/COMPLETED SINCE THE LAST REPORT (18th SEPTEMBER 2014):

2014/15 AUDIT COMPLETED

Data Security 2014/15

The review was a full system audit of the data security, storage, publication and disposal systems. There were no specific areas that the audit did not cover.The audit found there was a sound system of control in place but not all archived data was being reviewed and disposed of in accordance with the council's data retention and disposal schedule. Data was being retained for longer periods than necessary therefore not in accordance with Data Protection Act 1998 principles. An on-going exercise is being undertaken to address this. The council is awaiting accreditation under the Public Services Network Code of Practice (PSN) based on a self assessment. Some of the control weaknesses identified during the audit were work in progress so internal audit recommendations have not been formally reported for these areas as they are already known issues. There were no 'high' priority recommendations reported.

Current position: Final Report Issued: 9th September 2014
Assurance: Moderate

Communications and Media 2014/15

The review was a full systems audit concentrating on the delivery of the Corporate Communication Strategy as a whole. The communication standards and communication strategy are published as guidance for managers and Council Members. The audit found there was a sound system of internal control in place but the communications strategy has been replaced by the issue of protocols which continue to be developed and will evolve with time and the changing communications environment. There were no 'high' or 'medium' priority recommendations to report.
.
Current position: Final Report issued 16th October 2014
Assurance: Significant

AUDIT BOARD   Date: 11th December 2014

Elections 2014/15

The review was a full system audit concentrating on Electoral Services and the plans and progress being made to ensure the introduction of Individual Electoral Registration is successful. The audit found there was a sound system of control in place. The Electoral Services team is meeting statutory requirements, and is deemed by the Electoral Commission's Performance Standards to do this successfully in all areas, exceeding expectations in some, for electoral registration and undertaking elections. The move to Individual Electoral Registration is significant. Although the council has now achieved over 96% registration in this regard, it is not yet possible to determine the long term impact of Individual Electoral Registration on the electorate or the service. There were no 'high' or 'medium' priority recommendations.

Current position: Final Report issued 27th October 2014
Assurance: Significant

Disabled Facilities Grant's & Home Repairs Assistance 2014/15

The review was a full system audit including both Disabled Facilities Grants and Home Repairs Assistance Lifetime Loans provided by the shared Private Sector Housing service. The audit did not cover the re-commissioning of the Home Improvement Agency. The audit found a sound system of internal control in place for the approval and payment of Disabled Facilities Grants and Home Repairs Assistance Lifetime Loans in line with statutory requirements and local policies.

Current position: Final Report issued 12th November 2014
Assurance: Significant

Asset Management 2014/15

The review was a full system audit of the Asset Management concentrating on the strategic overview of Asset Management. It did not cover the day to day maintenance of the Asset Register. The audit found there was generally a sound system of internal control in place There are clear documented policies in place for Bromsgrove for the acquisition, disposal and valuation of assets. Bromsgrove and Redditch are working together via the newly formed joint asset management group but it is not always clear how the management of assets are aligned to the strategic purposes of the council.

Current position: Final Report issued 20th November 2014
Assurance: Significant

AUDIT BOARD

Date: 11th December 2014

Summary of Assurance Levels:

Audit	Assurance Level
2014/2015	
Data Security	Moderate
Communications and Media	Significant
Elections	Significant
Disabled Facilities Grants & Home Repairs Assistance	Significant
Asset Management	Significant

2013/14 Audits requiring management sign off and nearing finalisation.

Transformation ~ Corporate Anti Fraud 2013/14

The review was a full system audit concentrating on areas for Corporate Anti Fraud including policies and the strategic overview to reduce opportunity for fraud and corruption, promote awareness of potential fraud to all staff members, how the organisation manages it's policies to include new legislation, and, declaration registers are in place and monitored. With additional work in this area in regard to the initial audit the review, found a more corporately coordinated approach is necessary but there are direct and compensating controls which complement each other and when taken together provide a comprehensive corporate coverage to reduce the risk exposure overall. It must be remembered that no amount of controls will eliminate the potential risk of fraudulent activity taking place but a comprehensive and wide ranging control environment significantly reduces the risk exposure.

Current Position: Draft Report Issued 13th November 2014
Assurance: To be confirmed when finalised

S106's 2013/14

The review was a full system audit concentrating on S106 Agreements from the point the agreement is signed and will cover the S106 Agreements in place at the time of the audit. The review did not cover the reasoning behind or procedures undertaken to obtain agreement to a S106 Agreements.

Draft Report Issued: 8th August 2014
Assurance: To be confirmed when finalised

AUDIT BOARD
Date: 11th December 2014

<u>2014/15 AUDITS ONGOING AS AT 31stOCTOBER 2014.</u>

<u>Treasury Management 2014/15</u>

The review was a full system audit of Treasury Management. The audit found there was generally a sound system of internal control in place with the cash flow spreadsheet providing an accurate record of money allocation. There was also a full audit trail of all transactions both for borrowings and investments but reconciliations needed to be regularly completed.

Current position: Draft Report issued 21stNovember 2014
Assurance: To be confirmed when finalised

<u>Trade Waste 2014/15</u>

The review is a full system auditconcentrating on the domestic refuse collection including garden waste collection. The review will provide assurance on areas including the accuracy and reliability of data produced and used by management to monitor and improve service performance, confirmation of effective planning/optimising of time/resources of waste collection routes, and, that income due is collected at the approved rates in a timely manner, correctly coded, and, arrears are actively pursued. Other areas to be included in the review include stocks of wheelie bins and sacks are properly controlled and that budgetary control is effective. The following areas will not be included within the scope of the audit, trade waste, cesspool emptying and bulky waste.

Current position: Draft Report stage
Assurance: To be confirmed when finalised

<u>Core Financials 2014/15</u>

The majority of core financial audits including Council Tax, Non Domestic Rates, Housing and Council Tax Benefits, Debtors, Creditors and Main Ledger are currently progressing with the outcomes to be reported to the March Committee. Follow up from last years audit outcomes will be included as part of the audit reporting process. With the new ledger implementation work continuing further work is planned in quarter 4 to provide assurance on the integrity of the data transfer.

The outcome of the above audits will be reported to the Board in due course when management have confirmed an action plan and the audits finalised.

AUDIT BOARD

3.4   AUDIT DAYS

Appendix 1 shows that progress continues to be made towards delivering the Internal Audit Plan and achieving the targets set for the year. As at 31stOctober 2014 a total of 143 days had been delivered against a target of 300 days for 2013/14.

Appendix 2 shows the performance indicators for the service. These indicators were agreed by the Board on the 20th March 2014 for 2014/15.

Appendix 3 shows a summary of the 'high' and 'medium' priority recommendations for those audits that have been completed and final reports issued.

Appendix 4 provides the Board with an analysis of audit report 'Follow Ups' that have been undertaken to monitor audit recommendation implementation progress by management.

3.5   OTHER KEY AUDIT WORK

Much internal audit work is carried out "behind the scenes" but is not always the subject of a formal report. Productive audit time is accurately recorded against the service or function as appropriate. Examples include:

- Governance for example assisting with the Annual Government Statement
- Risk management
- Transformation review providing support as a critical review
- Dissemination of information regarding potential fraud cases likely to affect the Council
- Drawing managers' attention to specific audit or risk issues
- Audit advice and commentary
- Internal audit recommendations: follow up review to analyse progress
- Day to day audit support and advice for example control implications, etc.
- Networking with audit colleagues in other Councils on professional points of practice
- National Fraud Initiative.
- Investigations

Recently there has been a significant amount of work undertaken in regard to the National Fraud Initiative. This year is the 2 yearly cycle of data extract and uploading to the Audit Commission to enable matches to be reported. The data extract has been completed and the files uploaded the results of which are now awaited.

AUDIT BOARD
<div align="right">Date: 11th December 2014</div>

The Worcestershire Internal Audit Shared Service (WIASS) is committed to providing an audit function which conforms to the Public Sector Internal Audit Standards.

We recognise there are other review functions providing other sources of assurance (both internally and externally) over aspects of the Council's operations. Where possible we will seek to place reliance on such work thus reducing the internal audit coverage as required.

WIASS confirms it acts independently in its role and provision of internal audit.

Recruitment

3.6 To ensure the delivery of the 2014/15 plan there is close and continual monitoring of the plan delivery, forecasted requirements of resource – v – actual delivery, and where necessary, additional resource will be secured to assist with the overall Service demands. During the first two quarters of the year the Service managed a vacant post, recruited an Auditor and a Quality Assurance Officer to replace a leaver and agency person. This impacted on productivity in the early part of year. Appropriate action has been undertaken to ensure the remaining resource is spread evenly between all our partners for effective audit plan delivery. The Service Manager remains confident his team will be able to provide the required coverage for the year over the authority's core financial systems, as well as over other systems which have been deemed to be 'high' and 'medium' risk.

Customer / Equalities and Diversity Implications

3.7 There are no implications arising out of this report.

4. RISK MANAGEMENT

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

- failure to complete the planned programme of audit work for the financial year; and,

- the continuous provision of an internal audit service is not maintained.

These risks are being managed via the 4Risk risk management system within the Finance and Resources risk area.

AUDIT BOARD Date: 11th December 2014

5.   **APPENDICES**

Appendix   1 ~ Internal Audit Plan delivery 2014/15
Appendix   2 ~ Key performance indicators 2014/15
Appendix   3 ~ 'High' and 'Medium' priority recommendations summary for finalised reports
Appendix   4 ~ Follow up summary

6.   **BACKGROUND PAPERS**

Individual internal audit reports held by Internal Audit.

7.   **KEY**

N/a

AUTHOR OF REPORT

Name: Andy Bromage
                       Service Manager - Worcestershire Internal Audit Shared Service
Tel: 01905 722051
E Mail: andy.bromage@worcester.gov.uk

BROMSGROVE DISTRICT COUNCIL

AUDIT BOARD   Date: 11th December 2014

APPENDIX 1

Delivery against Internal Audit Plan for 2014/15
1st April 2014 to 31st October 2014

Audit Area	DAYS USED TO 31/10/14	FORECASTED DAYS TO END OF Q3 ~31st December 2014	2014/15 PLANNED DAYS
Core Financial Systems (see note 1)	25	80	87
Corporate Audits	0	0	58
Other Systems Audits(see note 2)	94	95	119
TOTAL	**119**	**175**	**264**
Audit Management Meetings	12	11	15
Corporate Meetings / Reading	3	4	5
Annual Plans and Reports	5	6	8
Audit Committee support	4	6	8
Other chargeable(see note 3)	0	0	0
TOTAL	**24**	**27**	**36**
TOTAL	**143**	**202**	**300**

Notes:

Note 1: Core Financial Systems are audited predominantly in quarter 3 in order to maximise the assurance provided for Annual Governance Statement and Statement of Accounts.

Note 2: Full number of budgeted days may not be used due to small 'call off' budgets, e.g. consultancy, investigations, not being fully utilised due to fluctuation in demand. There have been some additional days (amounting to 10).against several of the audits which are included in the 'used to' figure.

Note 3: 'Other chargeable' days equate to times where there has been significant disruption to the ICT provision resulting in lost productivity.

BROMSGROVE DISTRICT COUNCIL

AUDIT BOARD   Date: 11th December 2014

KEY PERFORMANCE INDICATORS 2014/15   **APPENDIX 2**

Key Performance Indicators (KPIs) for 01st April 2014 to 31stOctober 2014.

The success or otherwise of the Internal Audit Shared Service will be measured against some of the following key performance indicators for 2014/15 i.e. KPI 3 and 4. Other key performance indicators link to overall governance requirements of Bromsgrove District Council.

	KPI	Trend requirement	2012/13 Year End Position	2013/14 Year End Position	2014/15 Position as at 31stOctober 2014	Frequency of Reporting
1	No. of 'high'priority recommendations	Downward	8	*12	1	Quarterly
2	No. of moderate or below assurances	Downward	3	8	2	Quarterly
3	No. of customers who assess the service as 'excellent'	Upward	2	4 (5 issued: 4x Excellent & 1x Good)	2	Quarterly
4	No. of audits achieved during the year	Per target	Target = 21 Delivered = 21	Target = 15 (minimum) Delivered = 19 (with a further 2 in draft)	Target = 17 (minimum) Delivered = 6 (2x Draft)	Quarterly

*This figure only includes finalised audit report recommendations therefore is subject to change (i.e. increase) depending on the draft report outcomes.

WIASS operates within and conforms to the Public Sector Internal Audit Standards 2013.

AUDIT BOARD

Definition of Audit Opinion Levels of Assurance

Opinion	Definition
Full Assurance	The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively. No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.
Significant Assurance	There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk. Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.
Moderate Assurance	The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet its objectives. Assurance can only be given over the effectiveness of controls within some areas of the system. Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.
Limited Assurance	Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively. Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.
No Assurance	No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed. Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.

AUDIT BOARD

Definition of Priority of Recommendations

Priority	Definition
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to.
Medium	Control weakness that has or is likely to have a medium impact upon the achievement of key system, function or process objectives. Implementation of the agreed recommendation within 3 to 6 months is important in order to provide satisfactory control of the risk(s) the system is exposed to.
Low	Control weakness that has a low impact upon the achievement of key system, function or process objectives. Implementation of the agreed recommendation is desirable as it will improve overall control within the system.

AUDIT BOARD

'High' & 'Medium' Priority Recommendations Summary for finalised audits.

Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
Audit: Data Security 2014/15					
Summary: The review was a full system audit of the Data Security, Storage, Publication and Disposal systems operated by Bromsgrove District Council. There were no specific areas that the audit did not cover.					
Assurance: Moderate					
1	Medium	**Local Government Transparency Code 2014** There are no specific plans in place to ensure compliance with the Local Government Transparency Code 2014 which is due to be introduced this year. The Local Government Transparency Code 2014 requiresspecific data sets held and managed by local authorities to be made available on the public website.	Lack of compliance with the Government code of practice may lead to financial penalties being imposed on the Council.	The council needs to identify a lead officer responsible for drawing up a working plan to identify what changes need to be put into place when the code comes into force, that changes are implemented, and to undertake yearly monitoring to ensure that Bromsgrove District Council remain compliant.	**Responsible Manager:** Executive Director (Finance and Resources) andHead of Transformation and Organisational Development **Implementation date:** December 2014 Officers have now discussed the requirements of the Code and have determined that there are some specific datasets that will need to be published as these are new requirements e.g. data relating to procurement. A plan of action will be drawn up to address these.

AUDIT BOARD

Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
Audit: Disabled Facilities Grants & Home Repairs Assistance 2014/15					
Summary: The review was a full system audit included both Disabled Facilities Grants and Home Repairs Assistance Lifetime Loans provided by the shared Private Sector Housing service. The audit did not cover the re-commissioning of the Home Improvement Agency.					
Assurance: Significant					
1	Medium	**File Management** There continues to be an issue with the resource required to manage the historic hard copy files held within the councils. There is no longer space for newly completed case files. The Private Sector Housing Team Leader is aware of the risk of maintaining personal information for longer than needed and has produced Document Retention requirements for the files, but time and resources are now needed to physically sort these.	There is a risk that personal information the council does not need to keep is still held, leading to legal challenge.	Housing Strategy Manager to consider means of bringing the storage of client data relating to Disabled Facilities Grants and Homes Repair Assistance Lifetime Loans in line with Document Retention requirements.	Agreed. The file cleanse will dovetail with the move to Parkside. **Responsible Manager:** Housing Strategy Manager **Implementation date:** 31st March 2015
Audit: Asset Management 2014/15					
Summary: The review was a full system audit of the Asset Management concentrating on the strategic overview. It did not cover the day to day maintenance of the Asset Register.					
Assurance: Significant					
1	M	**Terms of Reference** The existing asset management groups for Redditch and Bromsgrove have been replaced with one group to cover both	Financial loss and reputational risk if the assets are not used to the best advantage.	The Council uses the tools that it has already created via the formation of the joint Asset Management Group	**Responsible Manager:** Head of Customer Access and Financial Support.

AUDIT BOARD

Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
		authorities. The current Asset Management Plans/Strategies for both Councils are out of date. However it should be noted that Local authorities are no longer required to have Asset Management Plans in place. Within the process of transformation and the current challenges both councils face with shared services it is not always clear how the management of assets are aligned to the strategic priorities of the Councils.		and agrees 'Terms of Reference' for the group. This will help to guide the actions of the group, which may or may not decide that Asset Management Plans/Strategies are required, share knowledge and align all decisions with the strategic priorities of both councils.	As this new group has taken over from the two previous authority specific groups it is timely to agree new Terms of Reference. **Implementation date:** 28th February 2015
			end		

AUDIT BOARD

APPENDIX 4

Follow Up

Planned Follow Ups:

In order to continue to monitor progress of implementation, 'follow up' in respect of audit reports is logged The table provides an indication of the action taken against those audits and whether further follow up is planned. Commentary is provided on those audits that have already been followed up and audits in the process of being followed up to the end of August 2014. Exceptions will be reported to the Committee.

For some audits undertaken each year follow-ups may not be necessary as these may be undertaken as part of the full audit. Other audits may not be time critical therefore will be prioritised as part of the overall work load.

Follow up in connection with the core financials is undertaken as part of the routine audits that are performed during quarter 3.

AUDIT BOARD

Audit	Date Final Audit Report Issued	Service Area	Assurance	Number of High, Medium and Low priority Recommendations	Date to be 1st Followed up or outcome	2nd
					High and Medium Priorities 6mths after final report issued as long as implementation date has passed	High and Medium Priorities still outstanding 3mths after previous follow up as long as implementation date has passed
2012-13 Audits						
Markets	21st March 2013	Head of Planning Services	Limited	3 'high' and 3 'medium' priority recommendations in relation to Insurance documentation, cash collection, Market procedures & related paperwork, Management Information, Terms & Conditions and Reconciliations.	15/09/2014 - The 3 high priority recommendations relating to procedures and documentation have been addressed, and 2 of the medium priority recommendations relating to terms & conditions and reconciliations have also been addressed. The 1 medium priority recommendation relating to Management Information has not	Dec-14

AUDIT BOARD

					been satisfactorily addressed, and requires further follow-up.	
Street Scene inc abandoned vehicles, fly tipping, etc.	7th January 2013	Head of Environmental Services	Significant	2 'medium' priority recommendations in relation to Data for Management Monitoring Information and utilisation of system.	The follow-up in April 2014 has been agreed. Out of the 2 'medium' priority recommendations 1 in relation to Data for Management Monitoring Information had been implemented and 1 in relation to utilisation of the system was in progress.	Oct-14	
Cemeteries	26th April 2013	Head of Environmental Services	Significant	1 'high' and 1 'medium' priority recommendations in relation to fees and charges and paying in of remittances.	1 High Priority recommendation - Followed up February 2014 and has been implemented. Moderate priority recommendations will be followed up in April 2014	The follow up in October 2014 has been agreed and out of the 1 'high' and 1 'medium' priority recommendations in relation to fees and charges and paying in of remittances both have been implemented and no further follow ups are required.

AUDIT BOARD

Parks & Open Spaces (Sanders Park)	18th March 2013	Karl Stokes	Moderate	3 'medium' priority recommendations in relation to Internal Checks- banking, Incomplete Banking Records and contractors checks.	The follow-up in April 2014 has been agreed. Out of the 3 'medium' priority recommendations 2 in relation to Internal Checks - Bankings and Incomplete Banking records have been implemented and 1 in relation to Contractors checks is in progress.	Nov-14
Regulatory Service/Environmental Health	2nd August 2013	Head of Regulatory Services	Limited	3 'high' and 1 'medium' priority recommendations in relation to procedures for notification of debtors, reconciliations, license fee increase and performance monitoring reports.	To be included as part of the 14/15 audit	

BROMSGROVE DISTRICT COUNCIL

AUDIT BOARD

2013-14 Audits						
Building Control	29th October 2013	Head of Planning and Regeneration and Building Control Manager	Significant	1 'high' and 1 'medium' priority recommendations in relation to breaking even and receipting of receipts.	Ongoing review	
BURT – Community Transport	10th October 2013	Head of Community Services	Significant	2 'medium' priority recommendations in relation to Service level Agreement and Quarterly Review Minutes.	The follow-up in July 2014 has been agreed. Out of the 2 'medium' priority recommendations 2 in relation to Service Level Agreement and Quarterly Review Minutes have been implemented. No further follow ups are required. Monitoring information had been in progress.	
Risk Management	30th April 2014	Executive Director (Finance and Resources)	Limited	6 'medium' priority recommendations in relation to Risk management strategy and training, risk register reviews and entries, Consistency of Risk Management approach and 4Risk systems administration.	Oct-14	

AUDIT BOARD

Shared Services - Regulatory	30th May 2014	Head of Regulatory Services and Executive Director Finance and Resources	Moderate	1 'high' and 2 'medium' priority recommendations in relation to Performance monitoring data, budget setting and information for fee setting.	Nov-14	
Asset Management	16th April 2014	Financial Services Manager	Significant	1 'medium' priority recommendation in relation to Vehicle insurance Details.	Oct-14	
Regulatory - Hackney Carriage and Private Hire Licensing	23rd June 2014	Head of Regulatory Services	Moderate	1 'high' and 1 'medium' priority recommendations made in relation to reconciliation of income and fee setting.	Dec-14	
Depots and Stores	8th August 2014	Head of Environmental Services and Environmental Services Manager	Significant	1 'medium' priority recommendation in relation to inventory control.	Feb-15	
ICT	2nd September 2014	Head of Business Transformation and Organisational Development and ICT Transformation Manager	Limited	1 'high' and 5 'medium' priority recommendations to follow-up in regard to starters, leavers and user accounts, procedures, inventory management, contracts and disposals.	Mar-15	

AUDIT BOARD

2014-15 Audits						
Equality and Diversity	28th August 2014	Corporate Senior Management Team	Moderate	1 'high' and 2 'medium' priority recommendations made in relation to training, policy and terms of reference.	Feb-15	
Data, Security and Publication	9th September 2014	Head of Transformation and Organisation Development/Executive Director (Finance and Resources)	Moderate	1 "medium" priority recommendation re local government transparency code	Mar-15	
Communications and Media	16th October 2014	Communications and Marketing Manager	Significant	No 'high' or medium' priority recommendations made.		
Elections	27th October 2014	Head of Legal, Democratic Services and Quality Services	Significant	No 'high' or medium' priority recommendations made.		
end						