Report to Audit and Governance Committee

Date of Meeting	15 March 2021
Portfolio	Cabinet Member for Resources
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Public/Private Document	Public

Internal Audit Quarter3 Report- 2020/2021

Executive Summary

1.1 This report summarises the work of the Internal Audit team during the third quarter of 2020/21. Internal Audit was able to provide either substantial or adequate assurance for all audits completed during the period.

1.2 Internal Audit has completed 64% of the revised Audit Plan, which is below target.

1.3 A significant amount of unplanned time was taken up early in the financial year by Internal Audit's response to issues arising from the pandemic and, given the circumstances, this was considered the most appropriate and effective use of resource. Although support for Covid-19 initiatives has significantly reduced, Internal Audit time is still being utilised in certain circumstances.

1.4 The impact of the pandemic has meant that, following discussions with senior management in relevant Directorates, amendments have been proposed to the Audit Plan. Some audits have been deferred until 2021/22 and other audits being introduced. Details of these can be found in Appendices C & D.

1.6 Although Q3 had no 'limited assurance' audits, one has been issued in Q4.

The Industrial Estates (Rochdale Development Agency (RDA)) Audit scope was to review commercial and industrial estates and assets to ensure that they are well managed, free from material risk and that income to the Council is maximised. The report highlighted a total of 20 High (10) and Medium (10) recommendations. This included, but not limited to

- Asset Management Policies not defined
- Budgets not reflecting some rents achievable and service charges
- Budgets for RDA managed industrial estates not identified
- Savings reports not providing sufficient detail
- A Service Support Agreement not defined

All recommendations, along with required implementation dates, have been agreed.

Due to the large number of recommendations, the audit was designated as 'limited assurance.

A full update will be given as part of the Q4 Report

1.5 Throughout the third quarter The Counter Fraud Team have continued to deal with fraud work related to COVID-19, including allegations of fraud arising from the Pandemic. The Counter Fraud Team have now received over 75 allegations of COVID-19 business grant fraud, all of which are being investigated.

The Counter Fraud Team have received allegations of Test and Trace Support Payment Fraud and are currently investigating over 40 allegations.

In addition to this, The Counter Fraud Team have been conducting data matching exercises to check the information provided by business grant recipients. This has included using a Cabinet Office tool – Spotlight, and has involved checking over 4,000 businesses.

Recommendation

2. That the amendments to the Audit Plan be approved and that the report be reviewed and noted.

Reason for Recommendation

3. This report is to enable the Audit and Governance Committee to scrutinise Internal Audit coverage during the third quarter of 2020/21.

Key Points for Consideration

4. **Risk Based Audit Approach**

4.1 Internal Audit is responsible for providing an annual opinion on the internal control environment, risk management and governance processes for the Council as a whole.

A risk based approach is taken during each audit, embracing operational and management controls and the wider business risks. This allows an opinion to be expressed both on risk identification and level of exposure, as well as the adequacy of systems in place to manage those risks

4.2 Each Internal Audit report gives a clear audit assurance opinion on the effectiveness of risk management in the area under review:

Assurance Opinion	Explanation
Limited	A number of key risks are not managed effectively. The control systems in operation are in need of significant improvement.
Adequate	The control systems in operation are generally sound. However, opportunities exist to improve the management of some risks.
Substantial	There is a sound system of control in operation to manage risks effectively.

4.3 Audit Recommendations

Section 6 of this report highlights the Internal Audit follow up process to provide assurance that agreed recommendations have been implemented on a timely basis.

'Limited Assurance' reports are highlighted and are open to specific discussion and challenge by Members with senior officers from the relevant Service. Internal Audit will perform a formal follow up audit within an agreed timescale,

with outcomes of these reviews reported back to the Audit and Governance Committee.

4.4 In terms of any 'Adequate' or 'Substantial' assurance opinions, all high and medium priority actions are scheduled to be followed up by Internal Audit to confirm completion to the agreed due dates.

4.5 Appendix B indicates the current status of the implementation of audit recommendations.

Any delays in implementation, along with reported reasons, are reported to the Committee for further consideration. A revised completion date for each of these outstanding actions is agreed and monitored.

4.6 Draft Reports

Draft reports are issued to management with the requirement that formal responses to recommendations are received within 28 days of the issue date.

Internal Audit follows an agreed escalation process with management so as to ensure that the reports and actions are agreed in a timely manner.

No draft reports had responses outstanding beyond the agreed period.

5 **Planned Work Completed During Quarter Three**

5.1 Appendix A contains the details of planned audit reviews completed during quarter three which had an 'adequate' or 'substantial' assurance opinion. Key areas for improvement are summarised for each audit with a specific focus on any agreed actions designated as high priority.

6 **Audit Reviews with 'Limited' assurance opinions and Follow-Up Audits**

6.1 No audit reports were issued with 'Limited' assurance during the third quarter.

6.2 Key Decisions and Exemptions from Contract Procedure Rules

6.3 Following the Q4 2019-20 'Limited' assurance internal audit review of Key Decisions and Exemptions from Contract Procedure Rules in Adult Care, and subsequent follow up in Q1 2020-21, management developed a comprehensive action plan containing measures which will also have a wider corporate impact to ensure governance processes are further supported and enhanced in all Directorates going forward.

6.4 Progress against the action plan is monitored through Rochdale BCs Governance Board with monthly updates given.

6.5 Internal Audit will continue to monitor and challenge progress and will ensure that members are updated accordingly.

7 **Unplanned work**

7.1 COVID-19 Payments to Support Families on Free School Meals
Internal audit resource continues to be given to support the supply of food vouchers during school holidays to families with children who were entitled to free school meals.

7.2 Fraud
No fraud investigations were carried out during quarter three.

8 **Counter Fraud Team**

8.1   A summary of the work completed by the Counter Fraud Team for Quarter Three is set out below.

8.2   Performance

A total of 168 fraud referrals were received in the third quarter of this financial year, compared to 213 from the same period in 2019/20. The main sources of these referrals came from the National Fraud Initiative (NFI), the Partnership Enforcement Team, anonymous information and RBC employees. A significant number of these do not progress to formal investigation by the team as they are either passed to the DWP or closed due to apparent malicious intent or the fact that there is not enough information to progress the matter.

The Counter Fraud Team achieved £30,395 in overpayments and savings throughout quarter three, compared to £61,005 the previous year.

Interviews under caution should recommence in quarter four.

8.3   COVID-19 Fraud

Throughout the third quarter The Counter Fraud Team have continued to deal with fraud work related to COVID-19, including allegations of fraud arising from the Pandemic. The Counter Fraud Team have now received over 75 allegations of COVID-19 business grant fraud, all of which are being investigated.

8.4   The Counter Fraud Team have started to receive allegations of Test and Trace Support Payment Fraud and are currently investigating over 40 allegations.

8.5   In April, The Counter Fraud Team embarked on a media campaign, to raise awareness of fraud and to ensure RBC staff and the general public were aware of where to report allegations of fraud. Fraud advice has also been provided to those services dealing with the business grants.

8.6   In addition to this, The Counter Fraud Team have been conducting data matching exercises to check the information provided by business grant recipients. This has included using a Cabinet Office tool: Spotlight and has involved checking over 4,000 businesses.

8.7   National Fraud Initiative (NFI)

8.8   The Counter Fraud Team is one of several sections within the Council that have an important role to play in checking data matches that are received from the NFI.

8.9   The Team have received the 2020 NFI Single Person Discount, Council Tax matches. Checks will commence in quarter four.

8.10 The NFI Housing Benefit and Council Tax Support work from 2018/2019 is ongoing. The high risk matches have been checked and we currently have 7 open investigations. To date, the Counter Fraud Team have found over £20,000 in overpayments from these NFI matches.

We have now received the Housing Benefit and Council Tax Support matches for 20/21. Checks will commence in quarter four

8.11 New HMRC data has been provided by NFI. A sample of the Council Tax, Housing Benefit and Council Tax Support matches have been checked but the data was found to be dated and therefore not relevant to the live benefit and Council Tax accounts. Feedback has been sent to NFI.

8.12 Partnership Enforcement Team (PET)

The Counter Fraud Team not only investigates cases of fraud, but also provides a wealth of advice across the Council to services and to external bodies including immigration and the police. Replies have been made to over 120 Data Protection Requests from October 2020 to December 2020, not including the work that is completed in the PET.

8.13 Referrals from different teams are brought to the PET weekly meeting each Monday to discuss and work on together. A combination of intelligence, skills and powers from the different enforcement agencies are used to prevent and detect fraud within the Borough. Currently the following cross-agency teams attend the weekly meeting: GMP – Organised Crime Team; Divisional Tasking Team, Rochdale BC – Children's Services; Community Cohesion & Equality; Community Safety; Fraud; Public Protection; Strategic Housing, DWP – Fraud, RBH – Enforcement, Fire Service officials.

8.14 The Counter Fraud Team also dealt with over 50 'police checks' on Rochdale BC systems, to help the police trace alleged offenders and absconders. 20 cases are currently under investigation including tenancy fraud cases under the Controlling Migration Funding.

8.15 The Counter Fraud Team continue to participate in days of action and proactive visits resulting in savings being generated in respect of Council Tax, Business Rates, Housing Benefit and Council Tax Support.

9 Internal Audit Performance Measures

9.1 The table below shows actual performance as at 31 December 20 against Internal Audit targets for the third quarter, including the actuals for 2019/20.

Performance Indicator	Actual Year 19/20	Target Q3 20/21	Actual Q3 20/21
Economy			
1. Cost per Audit Day (excluding overheads)	£244	£267	254
Efficiency			
2. Chargeable days per auditor (days)	208	192	194
3. Percentage of audit plan completed (96% for full year)	74%	74%	64%
4. Percentage of draft audit reports issued within 14 days of completion of the audit	100%	98%	100%
Effectiveness			
5. Percentage of recommendations accepted	100%	98%	100%
6. Results of client surveys - % of marks in the top two categories (i.e. very good & good)	100%	98%	100%

9.2 All performance indicators were either achieved or were ahead of target for the period with the exception of the percentage of audit plan completed.

As at 31 December 2020 64% of the Plan had been completed which is below the usual target at this stage of 74%.

This is due to the significant amount of unplanned time absorbed as a result of Internal Audit's response to issues arising from the pandemic, as well as

carrying out investigations in relation to potential fraudulent activity by two employees of the Council.

Amendments have been made to the audit plan, primarily as some of the original planned audits were dependant on activities that were delayed due to Covid-19.

9.3 Client Surveys

Six client surveys were returned in the third quarter. All responses were recorded as very good.

10 Traded Services Provided by Internal Audit

10.1 Internal Audit continues to undertake audit work for a number of organisations in accordance with Traded Services agreements, thereby generating external income for the Authority. In Quarter Three, this has generated income of £1,700 and has included:

- 4 audits of School Fund Accounts for schools under Local Authority control
- 1 audit of the ITT Training bursary

10.2 Within the limitations of existing resources, Internal Audit continues to pursue opportunities to generate external income.

11 Internal Audit Response to challenges arising from COVID-19

11.1 In response to the challenges the Council continued to face in respect to Covid-19, Internal Audit (audit, risk, insurance and counter fraud) has both supported the Council, wherever needed, and adapted their working practices to include a mixture of both working in the office and at home.

11.2 Internal Audit support given includes:

- Supporting the supply of Aldi supermarket vouchers for the most financially challenged families in the Borough
- Supporting efforts to contact businesses who had not applied for the small business and retail grants made available by the government;
- Provision of real-time assurance over the integrity of payments to adult social care providers who have incurred additional costs as a result of the Covid-19 situation
- Verification of returns being made to Central Government
- The Counter Fraud Team have continued to evaluate and investigate the risk of fraud arising from the payment of small business and retail grants and the discretionary top-up grants to ensure protection of the public purse

11.3 The Audit Plan has also been amended to include reviews of homeworking and the business grant process. These reviews will continue into the fourth quarter and next year's Audit Plan.

11.4 The use of Internal Audit time continues to be drawn from unplanned time included within the agreed Audit Plan for 2020/21. Unplanned time is continually reviewed and should it adversely impact the completion of the 2020/21 plan, then the Head of Internal Audit will review the impact with both the Audit and Governance Committee and the Chief Finance Officer.

11.5 The Head of Internal Audit will continue to ensure that any involvement in operational procedures will not impair Internal Audit's professional independence in relation to any subsequent audit work focused on those processes or related controls.

Costs and Budget Summary

13   Not applicable.

Risk and Policy Implications

14   If Internal Audit recommendations are not implemented, the Council will be exposed to the risks identified in each Internal Audit reports. Internal Audit recommendations are raised to help improve weaknesses identified during reviews and these risks will be mitigated by completion of the actions agreed with management and summarised within this report.

Consultation

15   The recommendations and actions arising from audit reviews are agreed in consultation with relevant senior management and officers within each Service area.

Background Papers	Place of Inspection
None	

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Appendix A

Planned audits completed in quarter three

Date of Audit	Service	Audit Area	Scope of Audit	Key Areas for Improvement	Assurance Opinion	Recommendation priorities		
						H	M	L
22 Oct 20	Resources	Payroll – 'Holiday Top - Up'	Provide management with assurance that the percentage uplift is being applied on the correct elements and to the correct staff and also is operating as intended	1. iTrent system to be correctly maintained to ensure 'top-ups' are auto-applied 2. Review of back pay to be undertaken	Adequate	0	3	0
13 Nov 20	Resources	Council Tax/ Business Rates	Provide assurance over the adequacy of the existing control framework over the refund process	1. Process to be updated to review current circumstances of the original occupier before processing a refund	Substantial	0	1	0
02 Dec 20	Children's Services	Annual Leave in Children's Homes	Annual leave is taken in line with policy and that a consistent approach is maintained	1. Consideration given to use iTrent system to manage annual leave 2. Review of how annual leave taken is calculated 3. Review of Time Off In Lieu (TOIL) process	Adequate	1	1	2
17 Dec 20	Children's Services	Apprenticeship Levy	Providing management with assurance that the Council is complying with the requirements of the Apprenticeship Levy and apprentices are being paid the correct amount	1. N/A	Substantial	0	0	0
15 Oct 20	Children's Services	School Audit	Review of required operational processes	1. N/A	Adequate	0	5	7
05 Nov 20	Children's Services	School Audit	Review of required operational processes	1. N/A	Substantial	0	0	2
13 Nov 20	Children's Services	School Audit	Review of required operational processes	1. N/A	Adequate	0	6	5

Date of Audit	Service	Audit Area	Scope of Audit	Key Areas for Improvement	Assurance Opinion	Recommendation priorities		
						H	M	L
18 Nov 20	Children's Services	School Audit	Review of required operational processes	1. N/A	Adequate	0	4	6
24 Nov 20	Children's Services	School Audit	Review of required operational processes	1. N/A	Adequate	0	5	2
27 Nov 20	Children's Services	School Audit	Review of required operational processes	1. N/A	Substantial	0	1	2
04 Dec 20	Children's Services	School Audit	Review of required operational processes	1. N/A	Substantial	0	1	4
14 Dec 20	Children's Services	School Audit	Review of required operational processes	1. N/A	Substantial	0	0	0

Appendix B

Follow up of outstanding internal audit recommendations –

Report	Assurance Level	Service	Actions		Due Date	Follow up date	Complete Actions		Outst. Actions		Notes on Follow Up Audit
			H	M			H	M	H	M	
Key Decisions and Exemptions from Contract Procedure Rules	Limited	Adult Care	3	0	31/07/20		3	0	0	0	See paragraph 6.2 – 6.8
Collaborative Schools	Adequate	Children's	0	2	28/02/20		0	2	0	2	To be followed up in 20/21
New Vendor Additions/ Reinstatements within STaR Authorities	Adequate	Resources	0	6	31/03/20		0	5	0	1	To be followed up in 20/21
Pooled Budgets	Adequate	Integrated Health	0	4	31/03/20		0	0	0	4	To be followed up in 20/21 by the MIAA
Honorarium And Substitution Payments	Adequate	Resources	2	5	31/03/20		2	4	0	1	Amendments being made to HR system to complete outstanding recommendation
Rochdale Town Centre Public Space Protection Order	Adequate	Neighbourhoods	0	3	31/07/20		0	0	0	3	To be followed up in 20/21
ControCC	Adequate	Adult Care	0	2	30/09/20		0	1	0	1	To be followed up in 20/21

Report	Assurance Level	Service	Actions		Due Date	Follow up date	Complete Actions		Outst. Actions		Notes on Follow Up Audit
			H	M			H	M	H	M	
IT Change Management	Adequate	Neighbourhoods	0	7	31/10/20		0	0	0	7	To be followed up in 20/21
Purchase Cards	Adequate	Resources	1	4	31/10/20		0	0	1	4	To be followed up in 20/21
Assistive Technology	Adequate	Adult Care	0	4	31/10/20		0	3	0	1	To be followed up in 20/21
Public Protection: Contaminated Land Environmental Permits Private Water Supplies	Adequate	Neighbourhoods	1	4	31/12/20		0	0	1	4	To be followed up in 20/21
Local Care Organisation	Substantial	Integrated Health	0	4	30/06/20						To be followed up in 20/21 by the MIAA
ICT Strategy	Substantial	Neighbourhoods	0	1	31/10/20		0	0	0	1	Implementation has rescheduled due to Covid-19
Modern Slavery	Substantial	Neighbourhoods	0	1	30/11/20		0	0	0	1	To be followed up in 20/21
Traffic Regulation Orders	Substantial	Neighbourhoods	0	2	31/03/21						Consolidating all existing TROs

Appendix C

Deferred / Cancelled Audits from 2020/21 Plan

Directorate	Audit	Audit Brief	Audit Type	Risk	Core / Assurance	Comment
Adult Care	ALLIS	Provide assurance over the effectiveness of processes and controls within the organisational safeguarding module.	Risk	M	Assurance	Deferred after discussion with relevant management due to Covid-19
Adult Care	Liberty Protection Safeguards	Evaluate the processes and controls supporting the new safeguarding framework which is due to be implemented by October 2020.	Risk	H	Assurance	Deferred after discussion with relevant management as there have been national implementation delays due to Covid-19
Adult Care	Provider Portal Payments	Evaluate the processes and controls within the payment system for providers, ensuring the integrity of data input by the providers which supports future payments to them.	Risk	M	Core	Deferred after discussion with relevant management due to Covid-19
Adult Care	Off-Contract Placements for Older People	Evaluate processes and controls supporting non-standard or off-contract placements for older people to ensure they are effective towards delivering value for money and align with agreed procedures and protocols.	Risk/ Compliance	H	Assurance	Deferred after discussion with relevant management due work still to be carried out in the Service as a result of Covid-19

Directorate	Audit	Audit Brief	Audit Type	Risk	Core / Assurance	Comment
Adult Care	Commissioning of Care Providers	Evaluate the effectiveness of processes and controls relating to the commissioning of care providers focusing on both the initial and ongoing assessment of their viability and longer term sustainability together with any contingency plans.	Risk	H	Assurance	Deferred after request by relevant management due to Covid-19 pressures
Adult Care	Disabled Facilities Capital Grant Determination	To confirm that the grant has been spent in accordance with grant terms and conditions	Risk/ Compliance	L	Assurance	Deferred after discussion with relevant management due to Covid-19
Children's Services: Early Help & Schools	Troubled Families	Evaluate processes and controls to ensure they are effective and support compliance with the GM Troubled Family Framework and Troubled Family Outcome Plan	Risk/ Compliance	M	Assurance	No longer required (Confirmed by GMCA)
Children's Services: Early Help & Schools	Top-Up Funding for SEN	Evaluate processes and controls supporting top-up funding for SEN within mainstream schools to ensure it supports overall objectives and is appropriately monitored and reported.	Risk	H	Assurance	Deferred after discussion with relevant management due to Covid-19 pressures on the school environment

Directorate	Audit	Audit Brief	Audit Type	Risk	Core / Assurance	Comment
Children's Services: Early Help & Schools	EYES System - Compliance Review against Data Protection Impact Assessment	Evaluate compliance with DPIA issued in July 2019 and ensure governance arrangements remain appropriate	Risk/ Compliance	M	Assurance	Deferred after discussion with relevant management due to Covid-19. Process has not become fully operational due to Covid.
Neighbourhoods	Equality and Diversity	Provide assurance whether the Council is meeting its Equality & Diversity obligations under the Public Sector Equality Duty, as referred to in the Council's own EDI Strategy 2020-2024, and within the wider context of the Equality Act 2010.	Risk/ Compliance	L	Assurance	Deferred after discussion with relevant management due to Covid-19.
Neighbourhoods	Additional Investment in Highways	Evaluate the governance and controls over the use of additional financial investment provided to improve highways across the Borough	Risk	M	Assurance	Deferred after discussion with relevant management due to Covid-19 and delays with implementation of some of the original proposals
Neighbourhoods	Drug and Alcohol Policy (Public Protection)	Evaluate compliance with the Drug and Alcohol Policy ensuring appropriate awareness and acceptance of the Policy, especially in higher risk operational areas. Benchmark the Policy and ensure robust implementation and monitoring is in place.	Risk/ Compliance	M	Assurance	Deferred after discussion with relevant management due to Covid-19.

Directorate	Audit	Audit Brief	Audit Type	Risk	Core / Assurance	Comment
Neighbourhoods	Fleet Management System	Evaluate controls and processes with the Key2 system focusing mainly on the ordering and approval processes.	Risk	M	Assurance	Deferred after discussion with relevant management due to Covid-19.
Neighbourhoods	CCTV	Evaluate the self-assessment process which assesses compliance with the CCTV Code of Practice	Compliance	L	Assurance	Deferred after discussion with relevant management due to Covid-19.
Neighbourhoods	Customer Transformation Programme	Evaluate the progress made with the Programme and ensure capital spend and benefits realisation are in line with the agreed plan and are being appropriately monitored and reported.	Risk	M	Assurance	Deferred after discussion with relevant management due to Covid-19.
Neighbourhoods	IT Disaster Recovery	Perform further follow up audit to confirm previously agreed actions in relation to IT disaster recovery are now fully embedded and incorporate developments such as the move to the Cloud.	Risk	H	Assurance	Deferred after discussion with relevant management as the planned implementation of Microsoft Azure did not take place.
Neighbourhoods	IT Asset Management	Evaluate processes and controls supporting the management and physical control of IT assets.	Risk	M	Assurance	Deferred after discussion with relevant management due to Covid-19.

Directorate	Audit	Audit Brief	Audit Type	Risk	Core / Assurance	Comment
Economy	Capital Projects	Evaluate the governance, processes and controls supporting key capital projects and ensure compliance with procurement rules and regulations.	Risk/ Compliance	M	Assurance	Deferred after discussion with relevant management due to Covid-19.
Resources	Operating Expenditure/ Creditors	Evaluate the effectiveness of controls over the processing and recording of operating expenses. As part of this, follow up on anomalies identified by the fraud module within AP Forensics data interrogation software to confirm the integrity of relevant transactions and duplicate payments arising from invoices and payment requests for the same services.	Risk (material system)	M	Core	Deferred after discussion with relevant management due to Covid-19 and awaiting implementation of a new system
Resources	Priority Account Service	Evaluate the effectiveness of processes and controls which facilitate the early repayment of suppliers in order to generate rebates for the Council.	Risk/ Compliance (material system)	M	Core	Deferred after discussion with relevant management due to Covid-19

Appendix D

Audits Added to the 2020/21 Plan

Directorate	Area	Audit Brief	Risk and Impact	Audit Type	Risk	Core / Assurance
Adult Care	ControCC	Ensure financial controls and reconciliation procedures are appropriate to support payments to providers.	Payments are inappropriate or not correctly accounted for.	Risk (material system)	M	Core
Adult Care	Assistive Technology (Home Improvement Agency)	Evaluate the effectiveness of and compliance with new procedures supporting the supply of equipment and ensure value for money being obtained through the provision of this service.	Inadequate evaluation of needs and controls over supply and use of equipment may lead to a wastage of resources.	Risk/ Compliance	H	Assurance
Neighbourhoods	ICT Strategy	Evaluate compliance with the ICT Strategy, which is being updated in 2019, and how this aligns with the digital strategy and overall corporate objectives.	Lack of confidentiality, integrity or availability of information or systems with increased risk of fraud or data breaches.	Risk/ Compliance	M	Assurance
Neighbourhoods	IT Change Management	Evaluate the controls and processes which ensure that changes to networks or systems are introduced in a controlled and co-ordinated manner.	Operations may not be enhanced in line with expectations or service delivery may be impaired.	Risk	M	Assurance
Resources	Corporate Debt Management	Evaluate compliance with the Corporate Debt Management Policy in terms of the prompt and accurate raising and recovery of debts	Inadequate processes may lead to impaired cash flow or loss of income	Risk/ Compliance (material system)	M	Core

Directorate	Area	Audit Brief	Risk and Impact	Audit Type	Risk	Core / Assurance
Neighbourhoods	Procurement of Utility Contracts	Evaluate the procurement of utility contracts ensuring processes align with Contract Procedure Rules, support value for money and are supported by effective contract management processes.	Ineffective procurement resulting in lack of compliance with regulations and value for money not being obtained	Risk/ compliance	M	Assurance
Children's Services	Annual Leave	Review of annual leave in children's homes with non-standard working patterns	Cost implications to the Council due to annual leave bookings	Assurance	M	
Resources	Consultancy	Review the use of consultant use across the Authority with a particular focus on longer term arrangements to ensure value for money is being achieved. Ensure compliance with agreed policies, Financial Regulations and HMRC regulations.	Inappropriate use of consultants may result in additional cost pressures and impairment of value for money	Assurance	M	Assurance
Neighbourhoods	Homeworking	Review of security of homeworking arrangements for colleagues	Security review of colleagues working from home, e.g. use of IT	Assurance	M	Assurance
Finance	Grant Process Review	Review of the Grant allocation process	Failure to follow correct processes may result in central government issues, including the ICO	Assurance	M	Assurance