AUDIT COMMITTEE

20 MARCH 2014

2014/2015 INTERNAL AUDIT ANNUAL PLAN

Report from: Internal Audit

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Summary

The proposed 2014/15 Internal Audit Plan is presented for Member consideration and approval.

1.   Budget and Policy Framework

1.1   Decisions regarding accounts and audit issues fall within the remit of this committee.

2.   Background

2.1   Every year Internal Audit devise a proposed Internal Audit work plan for the financial year, which is presented to Audit Committee for approval. The Committee then receive outturn reports against the agreed programme at each meeting.

3.   Advice and analysis

3.1   The detail as to how the proposed work programme has been determined is outlined in **Annex A**, which is the 2014/15 Internal Audit Plan Approach.

3.2   The proposed plan for 2014/15 with outline scope of each audit is set out at **Annex B** and the document also shows how the audit work fits alongside the proposed Fraud Resilience work. The review and allocation of available is recorded at **Annex C**.

3.3   The planning process involves reviewing audit assurance provided over the previous two years, mapped to both the key corporate systems, shown at **Annex D**, and the risk register, shown at **ANNEX E**.

4.   Risk Management

4.1   There are no risk management implications arising directly from this report. However, failure to deliver the internal audit programme could result in increased external audit fees and adverse comment from the external auditors.

5.   Financial and legal implications

5.1   There are no financial or legal implications arising directly from this report.

6.   Recommendations

6.1   Members are asked to approve the 2013/14 internal audit programme.

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Background papers

None.

Internal Audit Plan Approach 2014/15

The Annual Audit Plan is developed in order to provide independent assurance to Medway Council on the:
- effectiveness of internal control
- management of risk
- probity and compliance with legal and regulatory requirements
- appropriate pursuit of economy and efficiency.

Individual internal audits are scoped based on an assessment of the risk to which the council is exposed. Examples of risk considered Areas of risk include:
- financial loss
- reputational damage
- operational disruption
- fraud and irregularity
- missed opportunities
- equality and diversity issues
- poor IT governance
- sustainability

An audit opinion on the current management of risk is provided at the conclusion of most audit assignments and then an overall audit assurance is provided in the Internal Audit Annual Report which is presented to the first Audit Committee of the financial year. The Annual Report includes an overall audit opinion on the four key areas noted above, and highlights key issues arising in year.

The assurance provided by Internal Audit is reasonable but not absolute, and is drawn from:
- Audit assignments performed in current year
- Audit coverage and opinion from the previous two years
- Management response to audit recommendations
- Control issues identified as a result of investigations undertaken
- Control and risk advice work undertaken as a result of a request by management
- Feedback from external audit
- The Council's risk management process.

The proposed Annual Plan for 2014/15 at **Annex B** includes an indicative scope for each audit, although the scope will be reviewed with management prior to the audit being undertaken. The plan is also mapped to the proposed Fraud Resilience Strategy for information. This proposed plan has been discussed and agreed with Senior Management and External Audit. There has also been liaison with relevant professional groups, including Kent Audit Group.

Once the potential audits were identified, based on what would be necessary for providing the required annual audit opinion, the resources available within

Internal Audit were reviewed to ascertain whether there were sufficient resources to deliver the identified audits. I can confirm that there are sufficient resources within Internal Audit, both in terms of number of audit days and expertise within the team, to deliver the proposed plan. The resourcing plan is detailed at **Annex C.**

An additional resource is available this year to Audit Services. A consultant is currently undertaking a scheduled series of school probity reviews, funded by some of the monies recovered through the courts following a case that was prosecuted in the Crown Court in 2012.

The annual audit plan is presented to the Audit Committee in March each year, but whilst planning for the first audits begins from April each year, the delivery of the plan runs for the 12 months from July. As such when the annual plan is presented in March each year an allocation of days for completion of the previous year's audits is included in the calculation of resources available. The 2014/15 annual audit plan provides 100 days for the completion of the 2013/14 plan.

Where the audit findings limit the level of assurance that can be provided, the audit process is not complete until a follow up is undertaken to review management action and re-evaluate the overall audit opinion. A further 40 days has been allocated for undertaking such reviews.

Audits Included on the Annual Plan

Key Systems - Annual Audits
There are three annual audits relating to governance issues providing direct assurance on corporate governance, risk management, and data quality.

A further four audits are undertaken annually relating to key financial systems which are identified as being of significant inherent risk to the council. The level of risk is calculated based on the overall monetary value, the number of transactions, and the high potential for fraud and error.

Key Systems – Cyclical Audits
There are a number of financial and non-financial systems that are audited on a cyclical basis in order to provide regular assurance on processes where audit have determined that the level of inherent risk is significant, but previous audit history has demonstrated that the controls are generally robust. These audits are undertaken focusing on the key risk areas. The approach for the financial audits is also discussed with External Audit to ensure that the coverage being provided maximises the overall assurance being provided to the council.

The planning process involves mapping the audits undertaken over the previous two years plus current to the identified key corporate systems and processes. Audits may appear more than once on these tables to show where assurance is being provided.

Annex D sets out the coverage of these systems over the previous three years, the intention being that there is full coverage of these systems over a four year period, the level of coverage depending on an evaluation of risk which includes:
- previous audit opinions
- significant changes to processes
- changes in key personel
- evaluation of fraud risk
- assurance provided by other review agencies

Risk Based Audits

In addition to providing assurance over key systems and processes as identified by Internal Audit, the audit plan also includes audits providing assurance on the management of the key risks as identified by management in Medway Council's Corporate Risk Register.

- In order to determine the proposed audit plan for 2014/15 risk and assurance factors are considered, including Medway Council's Corporate Risk Register, including risk assessment
- Issues identified in minutes of Committees
- Projects and developments
- Assurance by other review agencies
- Audit history

Consideration is also given to the coverage over the previous two years plus current and this is shown at **Annex E**.

The level of assurance that Internal Audit can provide on the management of each strategic risk depends on the nature of the identified risk, and for this reason the coverage of the corporate risks is not evenly spread. Each year we provide assurance on the quality of the data used to measure and monitor the management of one of these corporate risks.

Internal Audit can also provide consultative advice to management to assist with the identification and development of control procedures to mitigate the risk further.

As the corporate risk register is constantly under review and subject to change the audit focus will vary over time, and potentially in year. Should there be any relevant changes made during 2014/15 the Annual Audit Plan may need to be revised to ensure that audit resources are being focused most appropriately. Any proposed revisions to the plan will be presented to Audit Committee for approval.

Through the 2014/15 year we will continue to work on identifying and documenting other providers of assurance on the management of key risks and key systems so that it is evident where the Council rely on Internal Audit for assurance, and where the main source of assurance is from other sources.

Probity Reviews
A significant proportion of the Plan has been allocated to probity reviews, and will focus on two key areas; schools and local payment arrangements. The work undertaken in schools by the Internal Audit team is being supplemented by work being conducted by the consultant.

Probity reviews are short audits of particular locations, focusing on financial management arrangements. An output will be prepared at the conclusion of each review, highlighting any probity issues identified, and including an action plan for addressing any identified control weaknesses. The output will be shared with management and presented to Audit Committee.

At year-end a summary report for each of the two areas, schools and payments made locally, will be prepared providing an overall opinion on the arrangements in place. The schools overarching report will take into account the findings of the reviews undertaken by the Internal Audit team and the consultant. The intention is to ensure that significant issues arising, and identified points of good practice, are shared appropriately, through liaison with management, circulation of the summary reports, and presentations to relevant parties.

Fraud Resilience
The Internal Audit work programme also includes time allocated for work directly related to fraud resilience. A number of the audits included in the audit plan are intended to contribute to the overall assurance over the council's fraud resilience. Internal Audit, in conjunction with the Corporate Anti-Fraud Team, also provide advice and guidance to management on mitigation of fraud risk, and undertake investigations of internal fraud and irregularity.

If the allocated days are not required then the days will be re-allocated for undertaking additional proactive probity reviews. Should investigations require more resource than is allocated then the potential impact on the annual audit plan will be reviewed, and if there is any need to amend the plan then a proposal will be made to Audit Committee.

Audit Process

The Internal Audit Manual documents the key stages of the audit, including management agreement to the scope, timing and approach to the audit, and also management agreement to the report and ensuing actions. The manual also sets out the process for Internal Audit to follow up on the actions arising.

The Manual has been reviewed in light of the requirements of the Public Sector Internal Audit Standard (PSIAS) which came into force 1 April 2013. A further review of the Manual will be conducted before the annual Audit Effectiveness Review is completed for the next meeting of the Audit Committee.

Internal Audit has access to a data interrogation tool for analysing large sets of data. The tool is used in audits and investigations, and the intention is to extend the use of the tool to proactive work for identifying fraud and error. Medway are part of a group undertake data matching

The Audit Team will continue to review the procedures to see whether there are opportunities to further streamline the current processes.

Additional Work for 2013/14

Audit Presence
The profile of Audit Services is maintained and raised through the delivery of the planned audit work, and the provision of ad-hoc advice and guidance across the Council regarding risk, control and governance issues.

The Audit Services website has been launched, and an audit process document for managers has been developed and shared at the beginning of each audit.

Internal Audit has also delivered training sessions relating to the NFI exercise.

Staffing Issues

The Internal Audit team is comprised of two Principal Auditors and four Auditors, one of whom is on short term secondment to another team within Finance. The two Principal Auditors are both Chartered Members of the Institute of Internal Auditors and as such undertake Continuing Professional Development.

We have sought to ensure that the team has a breadth and depth of knowledge and experience and training in specific audit areas is provided as necessary. We have also sought to ensure that auditors receive an appropriate professional grounding to ensure the team has a breadth and depth of experience, and up to date knowledge of current issues. One auditor has an accountancy qualification, and two auditors have completed their IIA Certificate in Internal Audit and Business Risk. All the team have the opportunity to attend the Kent Audit Group Conference, and the Audit Services Manager or Principal Auditors attend meetings of the London Audit Group, Home Counties Chief Internal Auditors Group and Kent Audit Group, which provide forums for knowledge sharing. There are monthly team meetings and these are occasionally used for more formal training events.

Alison Russell
March 2014

Audit Services Audit and Fraud Programme

Audits 2014/15	Qtr	Area	Days	Key Risks	Proposed approach	FRS (2014/16)
Key Systems – Annual Audits (KS-A). These systems are subject to annual audit. The governance reviews are undertaken as key assurances for supporting the annual audit assurance. The four key system reviews have been undertaken each year due to the level of inherent risk and the fact that they are not undertaken by the external auditors.						
Council Tax	4	BSD	22	Error, delay, fraud Debts not recovered Council Tax Reduction not applied appropriately	Key management controls assessed and tested	Audit assurance, consultative work on council tax reduction arrangements, SFIS implications, and verification processes, and reactive work
Housing Benefit	4	BSD	25	Error, delay, fraud Debts not recovered Overpayments not recovered Inaccurate accounting records	Key management controls assessed and tested	Audit assurance, consultative work on housing benefit arrangements, SFIS implications, and verification processes, and reactive work
Housing Rents	4		25	Error, delay, fraud Debts not identified or pursued	Key management controls assessed and tested	Audit assurance, on-going consultative work regarding tenancy fraud
Local Business Rates	4	BSD	22	Error, delay, fraud Debts not recovered Subsidies not applied appropriately	Key management controls assessed and tested	Audit assurance, consultative work on fraud resilience arrangements and fraud reporting, and anticipated reactive work
Corporate Governance	4	ALL	10	Council's Annual Governance Statement not a fair representation of governance arrangements in place	Largely compliance audit	None
Risk Management	4	ALL	10	Ineffective identification and monitoring of corporate risks leading to poor decision making	Largely compliance audit	None

Data Quality – *Fraud Reporting*	2	ALL	26	Under reporting of fraud against the council – reputation damage and missed funding opportunities Failure to identify and investigate potential fraud	Compliance audit based on reviewing the management data supporting the council's return for the Annual Fraud Survey	Fraud Survey completion
Key Systems – Cyclical (KS-C) Internal Audit has identified key business processes where the council should receive regular assurance that they are working as intended. We have discussed these proposed audits with the external auditor to ensure that coverage of key systems between internal and external audit is not duplicated, and the assurance provision is maximised. Appendix A details the coverage of these areas over the previous three years.						
General Ledger	3	BSD	25	Reports generated may not provide an accurate record of the council's financial position for the year-end accounts	Review of arrangements for data being fed directly into the GL from key IT systems, accounts within the GL, and journaling of data within the GL	None
Treasury Management	3	BSD	25	Investment decisions are too risky, provide insufficient liquidity, or are insufficiently profitable. Fraud and error.	Review of arrangements for strategic and operational decisions regarding investments and money market transactions	Audit assurance
Payments – Local Arrangements	1-4	ALL	80	Inaccurate or inappropriate payments Fraud/theft	Series of short audits of payments being made locally Followed by overarching summary report providing audit opinion	Audit assurance and linked consultative and verification exercise around the arrangements for the management of safes including imprest accounts
Payments – Corporate Credit Card	2	ALL	20	Inappropriate expenditure Fraud Non-compliance with contractual and insurance requirements	Review of application of controls around the security of the credit cards and authorisation of card limits and expenditure	Audit assurance and reactive work
Taxation – Creditor Payments	2	BSD	25	Non compliance Financial penalties	Compliance review – concentrating on • CIS • Consultants • VAT	Audit assurance and reactive work

IT Systems – Integra Access	2	BSD	20	Inappropriate access Fraud Management and financial accounting information compromised	Review processes for adding, amending and removing access to Integra modules	Audit assurance
IT Systems - Lagan	2	BSD	25	Inappropriate access Breach of DPA Lack of use Error Lack of reporting/monitoring	Review LAGAN structure, policies, reporting capability, access arrangements, and staff training	None
HR – DBS Part 2	2	BSD	20	Failure to safeguard people and assets Reputation and financial damage	Following on from review of central processes, this audit will provide assurance over application of those policies across the council excluding schools	Intended consultative review and limited verification exercise of staff vetting arrangements

Risk based audit (RBA)
The key risks facing the Council have been identified by management and recorded on the Corporate Risk Register. The risk register also identifies key controls and measures for monitoring the management of the risk. Appendix B details the coverage of the corporate risks over the previous three years – these audits are not undertaken on a cyclical basis

Capital Projects	2	RCC/BSD	25	Quality and VFM not achieved Delays	Review of one or more capital projects completed/near completion to provide assurance over delivery in terms of time, cost and quality	None
Client Financial Affairs	2	C&A	25	Client funds mismanaged Fraud and error Poor customer service Inefficient use of council resources	Review the full process from the council taking on the responsibility, the management and monitoring of the accounts, the arrangements for individuals to access funds, complaint handling, and dealing with an individuals estate when they die.	Audit assurance and reactive work

Change Management	3	ALL	25	Un-coordinated approach leading to objectives not met, operational disruption, poor service delivery, missed opportunities, and employee discontent	Following on from audit of Better for Less, reviewing change management arrangements across the council, covering system evaluation, benefit analysis, IT support, baseline data collection, business continuity, and fraud resilience.	Audit assurance and consultative support to management to help ensure fraud risk is fully assessed and resilience embedded as part of service delivery change
Children's Services Action Plan delivery	1	C&A	10	Weaknesses not addressed, Ofsted not satisfied with progress made, not meeting minimum standard of delivery	Provision of independent assurance over the progress made and demonstration of commitment to achieve value for money in delivery of these improvements	None
Public Health	2	PH	25	Missed opportunities Uncoordinated approach to delivery of services	Post implementation Review of Public Health delivery since it became the responsibility of the Council	None
Domiciliary Care	2	C&A	25	Inaccurate charges to clients Overpayments to contractors Poor quality service to clients Fraud	Review of procurement and contract management of providers, complaints handling and financial management	Audit assurance Reactive work
Broadside – Project Assurance	3	C&A	20	Project risks not effectively identified or managed. Poor project governance	Project Management assurance	None
Business Continuity – Energy Resilience	3	BSD	20	Loss of services Not achieving VFM	Review appropriateness of arrangements for limiting power outages, back up power provision, and tested plans for responding to power cuts	None

Optional Additional Risk Based audits These audits will be undertaken resources permitting						
Economic Development - financial support and incentives		RCC	20	Fraud Poor use of limited resources Opportunities missed	**To be discussed in year**	Audit assurance and reactive work
Planning		RCC	20	Fraud Non compliance with legislation	**To be discussed in year**	Audit assurance and reactive work
South Thames Gateway Building Control Project		RCC	20	Inaccurate accounts Damage to reputation	As lead partner of the project would review key financial and governance arrangements in place	Audit assurance
Probity Reviews These are site reviews which do not contain an overall audit opinion, however at year-end an overarching report is produced which incorporates an overall audit opinion on the adequacy of controls						
On-going School Probity Review Programme	1-4	C&A/ BSD		Fraud, error Mismanagement Non-compliance with regulatory requirements Reputation damage Impact on children's education	Series of school probity reviews – provided by the consultant and in-house staff Probity issues arising fully investigated and reported Wrap up meetings with School Governing Body Overarching report to summarise outcomes of individual reviews	Audit assurance and reactive work

Additional Fraud Resilience Work These are areas included on the FRS for consultative or proactive work, but where no internal audit is planned						
Management of Safes	1-4	ALL		Fraud	Not included in 2014/15 Audit Plan	Proactive Review
Discretionary Housing Payments	1-4	BSD		Fraud	Not included in 2014/15 Audit Plan	Proactive Review
Category management	1-4	BSD		Fraud	Not included in 2014/15 Audit Plan	Consultative approach and introduction of annual procurement governance review
Concessionary Fares	1-4	RCC		Fraud	Not included in 2014/15 Audit Plan	Proactive Review
Blue Badges	1-4	RCC		Fraud	Not included in 2014/15 Audit Plan	Continuing fraud resilience work and reactive work
Free School Meals	1-4	C&A		Fraud	Not included in 2014/15 Audit Plan	Consultative approach

		Quarter*	Directorate	Days
	ANNEX C			
2014/15 Audit Plan				
		Quarter*	Directorate	Days
Direct Audit Days Available				**995**
Completion of 2013/14 audits				100
Follow Ups				40
TOTAL 2013/14 Audits				**140**
Key System Audits - Annual				
Local Business Rates		4		22
Housing Benefit		4		25
Housing Rents		4		25
Council Tax		4		22
Corporate Governance		4		10
Risk Management		4		10
Data Qualtiy - *Fraud Reporting*		2		26
TOTAL Key System Audits - Annual				**140**
Key System Audits - Cyclical				
General Ledger		3		**25**
Treasury Management		3		**25**
Payments - Corporate Credit Card		2		**20**
Taxation - Creditor Payments		2		**25**
IT System - Integra Access		2		**20**
IT Systems - LAGAN		2		**25**
HR - DBS Testing		2		**20**
TOTAL Key System Audits - Cycilical				**160**
Risk Based Audits				
Capital Projects		2		**25**
Client Financial Affairs		2		**25**
Change Management		3		**25**
Children's Services Action Plan Delivery		1		**10**
Public Health - Post Implementation Review		2		**25**
Domiciliary Care		2		**25**
Broadside - Project Assurance		3		**20**
Business Continuity - energy resilience		3		**20**
Planning		3		**20**
Economic Development		3		**20**
South Thames Gateway Building Control Project		3		**20**
TOTAL Risk Based Audits				**235**
Probity Reviews				
Schools - Oversight of Consultant delivery		ALL		
Schools - Meetings with School Governing Bodies		ALL		
Special Schools Probity Reviews		ALL		
Childresn Centres Probity Reviews		ALL		
Payments - Local Arrangements				
Resolution of potential Probity issues identified		ALL		
Overarching Reports		4		
				260
TOTAL ALLOCATED AUDIT TIME				935
Investigations				*35*
Grant sign off				10
Contingency				15
				61
OVERALL TOTAL DAYS ALLOCATED				**995**
* Quarter refers to the planned quarter when the audit will start - the proposed timing is likely to be subject to change in year. ALL denotes that the work is on-going throughout the year				
Three audits in italics are optional and would be deferred should the level of investigations in-year exceed the allocated time OR other new areas are identified for				

	2011/12		2012/13		2013/14		Proposed 2014/15 Audit Plan
Annual Audits							
Council Tax	Council Tax	1	Council Tax	1	Council Tax		**Council Tax**
Housing Benefits	Housing Benefits	2	Housing Benefits	2	Housing Benefits		**Housing Benefits**
Housing Rents	Housing Rents	3	Housing Rents Follow Up	2	Housing Rents		**Housing Rents**
			Housing Rents	2			
NNDR	NNDR	1	NNDR	1	Local Business Rates - budget	2	**Local Business Rates**
					Local Business Rates		
Corporate Governance	Corporate Gov	2	Corporate Gov	1	Corporate Governance		**Corporate Govrenance**
Risk Management	Risk Management	2	Risk Management	2	Risk Management		**Risk management**
Data Quality			*Economic Downturn*		*Equality and Diversity*		**Fraud Reporting**
Key System Audits - Cylical							
Asset Management					Asset Mgt - Divestments		
Bank Accounts	Schools Bank Accounts	3			School Bank Account FU	2	
Cash and Banking	Cash and Banking	2			Local Financial Controls - Income		
Creditors			Creditors	2			
Counter Fraud	*Blue Badges*	4			*Social Fund*		*Data Quality - Fraud Reporting*
					School Probity Review Programme		*Planning*
							School Probity Review Programme
Debt Management	Debtors	3			Debtors FU	2	
Local Financial Controls	Halling School		School Probity Review Programme	3	Probity Review Programme	3	**School Probity Review Programme**
	School Probity Audit		Academies	2	Income individual reviews		**Payments - Local Arrangements**
	School Inv		Corn Exchange Follow Up	2	Grant payment individual reviews		
	Sheltered Housing Inv				Innovation Centre	2	
	Satellite Site Inv				Trading Standards and Environmental Health	2	
General Ledger	General Ledger	2	General Ledger Follow Up	2			**General Ledger**
Income	Markets (f/up)	3	Parking	2	Local Financial Controls - Income		
	Blue Badges	4	Grant Mgt/Accounting	2			
			Markets Income Follow Up	2			
Payments			Grant Mgt/Accounting	2	Social Care Payments		**Local Financial Controls - Payments**
					Social Fund		**Credit Card payments**
					Grant Payments		*Domiciliary Care*
Payroll and Pensions	Satellite Sites	I			Payroll		
Petty Cash/Imprest Accounts	*See Local Financial Controls*				*Trading Standards and Evironmental Health*	2	
Procurement					Procurement		
					Category Management		

Category	Audit		Audit		Audit		Audit
Contract Management	TPU (f/up)	2	Waste Management	3	Waste Management Follow up	2	*Domiciliary Care*
Stock Control			Council Fuel Pumps FU		Income Individual Reviews Summary		
					Lifeline	[grey]	
					Trading Standards	2	
Treasury Management							**Treasury Management**
VAT							**Taxation - Creditor Payments**
IT Governance			IT External Assurance	2	Information Governance - Health		
			Data Quality - Economic Downturn	2	*Data Quality - Equality and Diversity*		*Data Quality - fraud Reporting*
IT Systems			IT External Assurance	2	iWorld Access Controls fol up	2	**Integra Access Controls**
			iWorld Access Controls	3			**LAGAN**
HR			HR Data Secuity	2			
Health and Safety			*Events*	2			
Business Continuity							
Performance Management	Council Plan Monitor	2	*Data Quality - Economic Downturn*	2	*Data Quality - Equality and Diversity*		*Data Quality - Fraud Reporting*
Legislative Compliance (DPA, FOI, PIDA, RIPA etc)	Prevention F&C (PIDA)	2	Prevention F&C,	2	PCIS Compliance		
			Foster Care DPA and DBS	3		3	*Foster Care DPA and DBS f/up*
			IT External Assurance	2	CRC	[grey]	
			HR Data Securtity	2	NFI Reporting	2	

Key:
4 = weak
3 = needs strengthening
2 = sufficient
1 = strong
= completed, no audit opinion

Corporate Risks - October 2013	Corporate Priority	2011/12 Audit	2012/13 Audit	2013/14	Proposed 2014/15 Audits
Finances - Longer Term	Giving Value for Money			*Asset Divestments*	*Treasury Management*
Downturn in the economy	Giving Value for Money		Data Audit 2		*Capital Projects* *Economic Development*
Childrens Social Care	Children and young people having the best start in life			**Social Care Payments** **DBS** 2 **Foster Care DBS and DPA** 3	**Childrens Services Action Plan Delivery**
Keeping vulnerable young people safe and on track	Children and young people having the best start in life	TPU - Home to School Transport (f/up) 2		**Foster Care DBS and DPA** 3 **Medway Action for Families** 3	**Broadside - Project Assurance** *Medway Action for Families f/up*
Equality and Diversity	Putting our customers at the centre of everything we do	Blue Badges 4		**Data Quality - Equality and Diversity**	
Delivering Regeneration	Everyone benefiting from the areas regeneration	Grant sign off Waste Management (initial) Roch Christmas Market (f/up) 3	Grant sign off Grant Income 2 Waste Management 3 Events 2	**Grant Payments** **Asset Divestment** **Highways Maintenance** 2 **Waste Management follow up** 2	**Capital Projects** **Planning (reserve audit)** **Economic Development (reserve audit)** **South Thames Gateway Building Control Project (Reserve Audit)**
Adult Social Care Transformation	older and vulnerable people maintaining their independence		Personal Budgets 2	**Social Care Payments**	**Domiliary Care** **Client Financial Affairs**
Government Changes to Local Authority responsibility for Schools	Children and yound people having the best start in life		Academies 2		
Performance Management	Giving value for money	Council Plan Monitoring 2	Data Quality - econmic downturn 2	**Data Quality - Equality and Diversity**	**Data Quality - Fraud Reporting**
Procurement and Tendering *(Energy)*	Giving value for money		Waste Management 3	**Procurement** **Highways Maintenance** 2 **Category Management**	*Energy Resilience*
Delivering better for less transformation	Giving value for money	Council Tax and NNDR fol up 1		**Better for Less**	**Change Management**
NORSE Implementation				**Norse - Governance**	
Public Health Transition	Putting our customers at the centre of everything we do		Health - New Governance Arrangements 2	**Health - Information Governance**	**Public Health PIR**
Business Continuity and Emergency Planning	safe, clean and green Medway				**Energy Resilience**

Key: UPDATE

U = Uncontrolled
I = Insufficient
S = Satisfactory
G = Good
X = not yet complete
= completed, no audit opinion