

## 2015-16 Internal Audit Assurance Reviews

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Cemetery Memorials	1	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – The existing memorials and grounds of the cemetery and churchyards comply with adequate health and safety standards Opinion: Green. Testing established that there are adequate inspection and monitoring regimes with some minor improvements required in documentation</p> <p>RM02 - Procedures exist for the external inspection and consequential work to be carried out with limited damage to the Council's budget and reputation Opinion: Amber. Testing established that external inspections have been carried out and improvements in condition were noted in the second inspection However there were some inconsistencies in the charging process</p> <p>RM03 - All new memorials are built to approved standards and specifications and are authorised by Cemetery staff Opinion: Amber. Testing established that although a system to authorise specifications for new standards exists there is currently no monitoring undertaken to ensure specifications have been complied with. It is accepted that the external inspection process compensates for this to some extent and no memorials failed the last inspection.</p>

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IT Software and network user access	1	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - There are controls in place to prevent inappropriate user access to the IT Network and systems</p> <p>Opinion: Amber. Testing established that there are controls in relation to starters and leavers although these could be enhanced. Security measures vary by application, although are better for higher risk systems in the main. There is a need for all systems to be reviewed in line with Code of Connection requirements and TMBC policy as well as monitoring of current user access.</p>
Payroll	1	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Adequate controls are in place to effectively process new starters on the Council's Payroll</p> <p>Opinion: Green. Testing established that set up of new employees is adequately controlled and all starters in the sample tested had been set up timely and accurately</p> <p>RMO2 – Adequate controls are in place to effectively remove leavers from the Council's Payroll</p> <p>Opinion: Green. Testing established that the removal of leavers is adequately controlled and all leavers in the sample tested had been removed timely with final payments accurate. Two areas were identified where processes could be enhanced in relation to removal of casual workers that have not worked for a cumulative six month period and timely invoicing of early termination fees for leased cars.</p>

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Car park income	1	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RM01 - Adequate arrangements exist to ensure the regular collection of money from the Council's parking meters. Opinion: Amber. Testing did not identify any instances of missing income however audit tickets had been destroyed prior to 1<sup>st</sup> April so we are only able to give assurance on a limited time period. Cash limits on machines were exceeded in a number of instances and key security should be improved.</p> <p>RM02 - There are adequate arrangements in place to manage the Council's parking meters. Opinion: Amber. Testing established that meters were adequately managed overall; however current arrangements could be streamlined and aligned and further cashless options could be considered.</p> <p>RM03 - Income received in respect of parking is verified, recorded and banked efficiently Opinion: Amber. Testing established that income from meters is adequately controlled; however it is not currently possible to reconcile income received via the mobile payment provider.</p>
Parking Enforcement/PCNs	1	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RM01 - There are adequate procedures to monitor and recover income from Parking Enforcement Penalty Charge Notices (PCNs) Opinion: Amber. Testing established that the system automatically increases charges in line with agreed time periods and monitoring of tickets issued is undertaken which highlights any in need of further action. However, although the majority of dispensations, variations to charges and cancellations tested were appropriate limited supporting documentation and/or system reporting meant that we were unable to confirm this in all cases.</p>

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Creditors	1	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – There are adequate controls to ensure that all suppliers are bona fide and all changes to supplier details are accurate and legitimate</p> <p>Opinion: Amber. Suppliers are allocated a unique reference however testing established a small number (11) of duplicate suppliers on the system. While Exchequer process change of bank details for suppliers and advised that checks are undertaken no evidence of those checks is retained and a report of all changes to bank details from the system for independent validation is not available.</p> <p>RMO2 – Orders are raised in advance, are authorised and within the budget limits of both the service and the authorised budget of the signatory</p> <p>Opinion: Amber. Of a sample of 30 invoices tested 14 required an order to be raised in advance according to the categories set in Financial Procedure Rules, of these 9 did not have an order raised in advance, however all had been appropriately authorised.</p> <p>RMO3 Invoices are only processed for payment that are legitimate and after the goods and/or services have been received</p> <p>Opinion: Green. Adequate controls exist to ensure all invoices are appropriately authorised and that goods and/or services had been received. There is a robust process for identifying and addressing any errors prior to payment.</p> <p>RMO4 There are adequate controls to ensure that payments made are accurate, complete, timely and processed only once</p> <p>Opinion: Green. Adequate controls exist to ensure that payments processed are accurate, complete and timely. No duplicate payments were identified.</p>

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Corporate Credit Cards	2	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RM01 - Policy and processes for the issue, usage, security and return of Corporate Credit Cards are adequate.  Opinion: Amber. There is no formal policy on who cards will be issued to and why, although all were appropriately authorised. Testing established some instances where cards were not held securely or were used by individuals other than the card holder.</p> <p>RM02 - Corporate Credit Cards are being used in line with policy.  Opinion: Amber. Testing established that authority in relation to individual purchases is retrospective and therefore adds little in terms of control. Guidance does not make clear that purchases should not be spit to circumvent limits and one instance was identified where this had happened. However, no inappropriate spend was identified.</p> <p>RM03 - : Exchequer procedures to process Corporate Credit Cards are appropriate and followed in practice.  Opinion: Green. Testing established that all purchases were supported by an authorised form and were correctly allocated against budget codes. There is potential to streamline the process through introduction of a monthly form rather than one per transaction.</p>

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Homelessness	2	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - We meet our statutory responsibility to provide emergency accommodation for those where there is reason to believe that they may be homeless, eligible for assistance, and have a priority need. Opinion: Green: Testing established statutory responsibilities are met.</p> <p>RMO2 - Accommodation provided to customers is suitable for their needs. Opinion: Green: Accommodation provided is suitable in terms of size, safety and special needs. No further criteria are applied due to the limited amount of emergency accommodation available.</p> <p>RMO3 - The financial costs incurred through providing emergency accommodation are adequately controlled through appropriate allocation, monitoring and recovery of amounts due. Opinion: Green: Testing established that adequate processes exist for recovery of costs although systems to monitor build-up of arrears are recent. Placements are appropriately authorised.</p> <p>RMO4 - There is periodic monitoring of homelessness in the borough; the suitability of emergency accommodation and the budget to ensure the continual compliance with our homelessness duties. Opinion: Green: Periodic monitoring is undertaken with homelessness figures reported. The availability of emergency accommodation in the Borough affects the ability to select providers on price.</p> <p>RMO5 - The West Kent Homelessness Strategy fulfils the statutory requirements of the Homelessness Act (2002) and achievement of outcomes is monitored and reported appropriately. Opinion: Amber: The current Strategy fulfils statutory requirements. Progress is monitored but the action plan was last updated in July 2013. The strategy is due for review and scheduling difficulties have led to delays in frequency of meetings therefore an up to date review of performance against the plan with the engagement of all partners is required to inform the strategy going forward.</p>

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Insurance	2	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - There are adequate policies and procedures in place. Opinion: Green: Adequate policies and procedures are in place.</p> <p>RMO2 - Sufficient arrangements are in place to ensure only eligible claims are appropriately processed. Opinion: Green: Sufficient arrangements exist in relation to eligibility however better evidence of progress on claims would highlight any delays and ensure the status of claims is readily available.</p> <p>RMO3 - Arrangements are in place to minimise the possibility that re-occurring claims arise. Opinion: Green: For all claims tested appropriate action had been taken to prevent similar incidents occurring.</p>
Expenses claims	2	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – There are adequate policies and procedures in place for the reimbursement of staff travel and subsistence claims. Opinion: Green. Testing established that there are a variety of guidance documents and claim forms; while comprehensive some updating to ensure consistency was required.</p> <p>RM02 - Claims are verified, processed and paid correctly and appropriately. Opinion: Green. Testing established that all claims were appropriately authorised and correctly paid. Where roles require multiple location visits the level of information on claim forms could be improved to assist verification.</p>

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Complaints handling	2	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – There are adequate arrangements in place for complaints handling</p> <p>Opinion: Amber: Testing established that there are adequate arrangements for complaints to be made and those complaints tested had been responded to reasonably. No complaints escalated to the Ombudsman had been upheld. However there was a lack of consistency in recording and in the information provided in response to complaints on how to escalate if dissatisfied; we acknowledge that a new computerised system is currently being implemented which should address this issue as well as providing the opportunity to enhance monitoring.</p>



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Property management	2	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - There are policies, procedures and guidance notes in place that are easily accessible and have been appropriately approved.</p> <p>Opinion: Amber: The Capital Strategy and Savings and Transformation Strategy are both up to date and accessible, however there is currently no specific Asset Management Strategy</p> <p>RMO2 - Adequate records are maintained of all the Council's land and property holdings in respect of fixed assets with reviews of assets occurring timely.</p> <p>Opinion: Green: Testing established that asset reviews are undertaken in line with the agreed 5-year cycle and relevant documentation is held.</p> <p>RMO3 - Acquisitions, grants, commercial rents, sale/ disposals and leases are appropriately dealt with obtaining the best terms for the Council.</p> <p>Opinion: Green: No acquisitions have been undertaken and disposals had been reported appropriately and value for money obtained. Invoicing for commercial rents is in line with agreed leases however rent reviews had been impacted by a delay in receiving up to date financial information, including RPI increases.</p> <p>RMO4 - Performance and decisions relating to the Councils asset portfolio are reported.</p> <p>Opinion: Amber: There are no formal agreed performance measures although a savings target has been set. Unutilised assets are discussed however there is no formal process to monitor an assets effectiveness and utilisation.</p>

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Housing register and allocations	2	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – There are policies, procedures and guidance notes in place that are easily accessible and have been appropriately approved</p> <p>Opinion: Green. Policy, procedure and guidance are all up to date, appropriately approved and easily accessible, including use of the website and hard copies on request.</p> <p>RMO2 – Criteria are correctly applied and eligible applicants are assessed appropriately.</p> <p>Opinion: Green. Testing established that robust controls exist to ensure criteria are correctly applied and assessments are appropriate. Recommendations in relation to retrospective fair processing notices, declarations of non-interest, documenting checks and additional detail in letters to applicants were made to further enhance this.</p> <p>RMO3 - The review process to appeal decisions is followed correctly, is transparent, and well publicised</p> <p>Opinion: Green. Testing established that robust controls exist to ensure the appeals process is correctly followed and applicants informed of outcomes. Where original decisions are overturned these were due to additional evidence or change of circumstances rather than error. Again some recommendations were made to further enhance this including consistent recording of detail on applicants files and additional detail in letters to applicants.</p>

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Refuse and Recycling contract monitoring	3	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - Appropriate controls exist to ensure that the refuse collection &amp; recycling contracts are monitored and managed effectively by trained staff to ensure that the council's obligations are delivered and terms of the contract met.</p> <p>Opinion: Amber: Good contract monitoring processes are in place although some gaps in performance information were identified due to issues with the current IT system. This is being addressed through implementation of a new system. Procedures for inspections are in place but need enhancing to include enforcement and contract monitoring elements.</p> <p>RMO2 - Contingency plans are in place if the service provider fails to meet their contractual obligations.</p> <p>Opinion: Green: Although measures are in place to address contractor performance issues and a performance bond is held to provide a financial contingency current business continuity plans do not adequately address contingencies for total failure of the contract, for example provider going into liquidation.</p> <p>RMO3 - Benchmarking against other authorities for Refuse collection &amp; recycling and joint work is undertaken to ascertain if value for money is achieved and current performance of arrangements in place.</p> <p>Opinion: Green: Benchmarking established that TMBC perform higher than average overall in terms of level of income cost per household and % recycled although dry recycling performance is less than average.</p>
Youth and Play Development	3	Cancelled	N/a	Cancelled due to the recommendations of the Scrutiny Review Group and changes to service provision. This audit was replaced by consultancy work consisting of benchmarking to support the review of car parking charges

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Environmental protection	3	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Investigations into Statutory Nuisance Complaints re processed effectively, efficiently and economically.  Opinion: Green. Testing established that processes for and methods to investigate complaints are effective, efficient and economical. Minor efficiency recommendations were made including emailing correspondence to save on costs and recording and obtaining signatures for equipment loaned to demonstrate return.</p> <p>RMO2 – Statutory Nuisance Complaints are processed timely and key stakeholders are informed of each stage appropriately.  Opinion: Green. Testing established that complaints are responded to timely and stakeholders kept informed in line with the council's guidelines, however recording detail of investigations varied and could be improved.</p>

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Tonbridge Castle Facilities Hire	3	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 – Policy and processes for the hiring of Tonbridge Castle are adequate.</p> <p>Opinion: Amber. Policies and procedures, including fees, are adequate for the current level of bookings but further detail in relation to cancelled events and rationale for charges compared to other venues could be enhanced, particularly if the level of bookings, and therefore financial materiality, increased. Risk assessments for hire of facilities need to be completed.</p> <p>RMO2 – Financial arrangements, including complimentary use of the facilities, are adequate and followed in practice.</p> <p>Opinion: Green. Testing established that payments are received in advance for weddings and for all events concessionary rates are applied appropriately. Charges were accurate however for invoices raised after the event (for example corporate bookings or educational visits) the Castle are not informed whether payment has been received and could take subsequent bookings from customers with outstanding debts.</p> <p>RMO3 – Opportunities for development are identified to maximise the potential for income generation and community development.</p> <p>Opinion: Green. Efficient utilisation of office space is currently being considered and a report had been commissioned which made recommendations aimed at improving visitor and event level, customer feedback is also monitored. Consideration could be given to methods for marketing the venue for events should the council wish to increase income but this would need to be considered in line with any impact on other visitors.</p>

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Contingency Planning & Disaster Recovery	3	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - There is a robust and comprehensive IT Disaster Recovery Plan in place which is agreed by Management Team and feeds in to the Corporate Business Continuity Plan</p> <p>Opinion: Amber: Back-up and recovery processes are robust however the current IT Disaster Recovery Plan (DRP) is out of date</p> <p>RMO2 - The IT Disaster Recovery Plan is reviewed, tested and outcomes feed into the planning process.</p> <p>Opinion: Amber: The IT DRP is made up of a number of documents resulting in disparity and some documents that have not been reviewed for a number of years. The DRP is not proactively tested although reactively situations are reviewed and there is no evidence of failure to respond to/recover from an incident.</p>

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Building Control	3	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - An appropriate written partnership agreement is in place for the delivery of the building control service which ensures that the council's obligations are delivered. Opinion: Green: The partnership agreement in place is robust and contains appropriate financial and performance measures.</p> <p>RMO2 - The arrangements in place are monitored including key performance indicators to ensure that value for money is achieved. Opinion: Green: Introduction of a joint system has enhanced performance monitoring and savings achieved have exceeded initial targets. However audit identified a discrepancy in TMBC and SDC figures that was as a result of VAT not being transferred to TMBC's detriment. A reconciliation process was not in place at the time.</p> <p>RMO3 - Contingency plans are in place which define a clear exit strategy should the partnership no longer be in the best interests of the Council. Opinion: Amber: Although the partnership agreement details the arrangements to end the contract by either party if required there is currently no contingency plan documented.</p>

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Members' Allowances	3	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - Members allowances, including the Mayor, are clearly and transparently documented and approved by full Council.</p> <p>Opinion: Green: The Scheme of Members' Allowances is published on the website as are statements of actual payments made up to 2014/15. It was noted that the Mayor and Deputy Mayor allowances are not defined as special responsibilities therefore information on those allowances is not published. It is recognised this is not a statutory requirement.</p> <p>RMO2 - Allowances and claims made by Members and the Mayor are appropriate, accurate, reflect special responsibilities granted and are paid in accordance with Council Procedures.</p> <p>Opinion: Green: All allowances paid and claims tested were appropriate and accurate. A recommendation was made to remind members to submit receipts and allow the Council to reclaim VAT where relevant.</p>



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Sickness Absence Monitoring	4	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - The Council has adequate policies and procedures in place to monitor sickness absence effectively. Opinion: Green: Policies and procedures are in place and readily available to all staff</p> <p>RMO2 - Managers monitor sickness absence at individual level to identify any persistent, short term absence and take action as necessary. Opinion: Amber: Testing established some inconsistencies and gaps in use and retention of required forms. This lead to difficulties in identifying and therefore testing cases of frequent short-term absence although instances that were identified had been dealt with appropriately. Streamlining the process would help to improve this.</p> <p>RMO3 - Adequate monitoring is undertaken at organisational level to identify themes and trends and address issues arising. Opinion: Green: Monitoring is undertaken up to and including Management Team, some enhancements were recommended as a 'low' priority but were not accepted. However Management Team are giving consideration to the current process in light of the findings of the audit.</p>
Housing Benefit Assessments	4	Draft Report to be issued following completion of QA process	TBC	<p>This audit is reviewing the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - Adequate arrangements exist to ensure all new claims are legitimate and the correct benefit is being paid to the correct person.</p>

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Section 106 Arrangements	4	Draft Report	TBC	<p>This audit is reviewing the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - There are policies and guidance in place which explain the Council's aims for development, negotiation and implementation of planning obligations. In addition there are processes in place to ensure that the policies and guidance are adhered to.</p> <p>RMO2 - There are arrangements to monitor whether developers provide facilities/affordable housing as required in their agreements and there is a record of the planning obligations negotiated.</p> <p>RMO3 - There are arrangements in place for following up and monitoring any financial contributions.</p> <p>RMO4 - There are arrangements to ensure that any unspent financial contributions are returned to the developer where the infrastructure is not brought forward.</p>
Community Safety Partnership	4	Complete	Green	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - The Council fulfils its statutory responsibilities, with the operational functions of the Community Safety Unit managed appropriately.</p> <p>Opinion: Green: Statutory responsibilities are fulfilled and operational functions adequately managed as demonstrated through supporting documentation ranging from job descriptions to minutes of meetings and action plans. A staff handbook is in place but requires updating.</p> <p>RMO2 - The Council provides accurate, accountable financial management on behalf of the Community Safety Partnership.</p> <p>Opinion: Green: Accurate and accountable financial management is provided however the Partnership Terms of Reference does not document use of reserve funds or what would happened to any surplus/deficit should partnership membership change. Due to recent elections future funding from the PCC had not been confirmed at the time of the audit. Due to multi-agency membership the partnership cannot be audited in its entirety.</p>

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Licensing Functions	4	C/f to 1617 Audit Plan		
Corporate Policy Maintenance	4	C/f to 1617 Audit Plan		
Empty Properties	4	Draft report	TBC	<p>This audit is reviewing the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - The role of Housing as corporate lead is clearly defined and there is evidence that the role is proactively fulfilled.</p> <p>RMO2 - The Corporate Working Group to tackle the issue of Empty Homes has been established with a clear terms of reference. It meets regularly and has clear action plans, monitoring and escalation processes in place.</p> <p>RMO3 - Public awareness has been raised through appropriate marketing strategies and the reporting process is simple and accessible. The impact/success of both is monitored.</p>

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IT Helpdesk	4	Complete	Amber	<p>The audit considers the Council's arrangements in respect of the following risk management objectives (RMOs):</p> <p>RMO1 - Procedures are in place to manage demand on Help Desk resources.</p> <p>Opinion: Amber. Strategies to manage demand include Help Desk pages on the intranet and circulation of council wide emails for issues such as upgrades and down time. However a knowledge base, including FAQ, and a self-service function will be introduced with the new Helpdesk system which, if effective, should better manage demand.</p> <p>RMO2 - Help Desk have the systems and resources in place to resolve calls in a timely manner and in line with priority.</p> <p>Opinion: Red. During 2015/16 Helpdesk resources were impacted by a vacancy in the team and deployment of staff to support roll out of large projects, in addition support to the Leisure Trust has been extended and the current Helpdesk system is limited in terms of reporting functions, performance monitoring and recording of calls. As a result performance on response times declined. An additional staff member has been recruited to start in June and the new Helpdesk system is due to go live in the Autumn. Both should help to address resource issues and improve response times but this will need to be closely monitored.</p> <p>RMO3 - The IT Help Desk has a plan to resume the feedback process including trend analysis with clear timescales.</p> <p>Opinion: Green. Results of surveys up to 2014/15 are available on the intranet, although there was a gap in 2015/16 (see reasons above) this has been reinstated for 2016/17.</p>

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Data Protection	4	Draft	N/a	<p>This audit was planned as an assurance report however initial work undertaken established that no progress had occurred since the 2013/14 audit and therefore actions remained outstanding. While this has been recognised as a risk area the newly formed Information Governance OSG will have a key role in progressing this subject (one meeting undertaken to date). Based on this we do not consider it appropriate to issue a formal report and as such a letter will be issued to management team to ensure the current position is understood and line of sight can be maintained. An audit of Information Governance will be undertaken early in 2017/18 and a formal report issued regardless of progress.</p>