

**Report to the Audit and Governance
Committee**



Report reference: C-004-2012/13
Date of meeting: 21 June 2012

**Epping Forest
District Council**

Portfolio: Finance and Economic Development

Subject: Internal Audit Monitoring Report - January to March 2012

Responsible Officer: Brian Bassington (01992 564446).

Democratic Services Officer: Gary Woodhall (01992 564470).

Recommendations/Decisions Required:

1. The Committee is requested to note the following issues arising from the Internal Audit Team's fourth quarter monitoring report for 2011/12:
 - (a) The reports issued between January and March 2012 and significant findings (Appendix 1);
 - (b) The Outstanding Priority 1 Actions Status Report (Appendix 2);
 - (c) The Limited Assurance Audits follow up status report (Appendix 3); and
 - (d) The 2011/12 Audit Plan status report (Appendix 4).

Executive Summary:

This report provides a summary of the work undertaken by the Internal Audit Unit between January and March 2012, and details the overall performance to date against the Audit Plan for 2011/12. The report also contains a status report on previous priority 1 audit recommendations.

Reasons for Proposed Decision:

Monitoring report as required by the Audit and Governance Committee Terms of Reference.

Other Options for Action:

No other options.

Report:

Work Carried Out In The Period

1. The audit reports issued in the fourth quarter are listed in paragraph 5 below.
2. Audits completed in the fourth quarter have included a number of key financial systems which are reviewed by the External Auditors (PKF), the detailed findings of which are in appendix 1. At the end of the quarter a further five audits were substantially complete and at the draft report stage, these also included key financial systems and income streams which are reviewed by PKF.

3. Advice and guidance continues to be provided on a range of subjects which has included the application of Contract Standing Orders and Financial Regulations and the disposal of redundant stock and equipment.

4. The increase in the financial appraisals carried out by the Chief Internal Auditor of the accounts of potential suppliers of goods and services to ensure their sound financial standing has continued.

Reports Issued

5. The following audit reports were issued in the fourth quarter:

- (a) Full Assurance:
 - Cash Receipting and Income Control
- (b) Substantial Assurance:
 - Bank Reconciliation
 - Creditors
 - Commercial Property Management
 - Housing rents
 - Licensing Enforcement
 - National Non Domestic Rates
 - Overtime and Committee Allowances
 - Payroll
 - Risk Management and Insurance
 - Treasury Management
- (c) Limited Assurance:
 - Planning Fees (please see below)
- (d) No Assurance:
 - None
- (e) At Draft Report Stage:
 - Budgetary Control
 - Main Accounting and Financial ledger
 - Housing and Council Tax Benefits
 - Council Tax
 - Car Parking

6. The Planning Fees audit has resulted in a Limited Assurance as income reconciliations are not completed correctly. The income reconciliation is not sufficient as it is between the general ledger and the Development Control paying in spreadsheet. Effectively, this is checking fees received (recorded in the manual spreadsheet) to fees recorded in the general ledger. As a result, assurance cannot be given that effective controls are in place for planning fee income. Income should be reconciled by checking the amount due (for applications registered on M3) to the amounts received (general ledger).

Follow Up of Previous Limited Assurance Audits (Appendix 3)

7. Attached at Appendix 3 is a summary schedule of previous limited assurance audits to ensure follow up both by Internal Audit and Service Management. The table shows the situation as at 31 March.

Audit Plan 2011/12 (Appendix 4)

8. The status of the 2011/12 Audit Plan is set out at Appendix 4.

Performance Management

9. The Internal Audit Team has local performance indicator targets to meet in 2011/12, as set out below:

	Actual 2008/09 For year	Actual 2009/10 For year	Actual 2010/11 For year	Target 2011/12 For year	Actual 2011/12 Quarter 4	Outturn 2011/12
% Planned audits completed	95%	87%	82%	90%	82%	82%
% chargeable "fee" staff time	71%	69%	66%	72%	80%	71%
Average cost per audit day	£309	£300	£307	£300	£229	£213
% User satisfaction	85%	94%	86%	85%	97%	89%

10. The indicators are calculated as follows:

(a) % Planned audits completed - a cumulative calculation is made each quarter based on the approved plan.

(b) % Chargeable fee time - a calculation is made each quarter based on reports produced from Internal Audit's time recording system.

(c) Average cost per audit day - the calculation is based on the costs for each quarter divided by the number of fee earning days extracted from the time recording system. As previously reported, a reassessment of what constitutes productive time, based upon information from the CIPFA benchmarking club and comparator information currently being shared between Uttlesford, Harlow, Broxbourne and EFDC has resulted in a new baseline for this indicator.

(d) % User satisfaction - a calculation is made each quarter based on returned client surveys for each audit giving a score on a five point scale 0 (poor) – 5 (excellent). The score is backed up by the client's comments on a range of issues related to the audit.

10. The figure for planned audits completed of 82% falls short of the quarter 4 target of 90% which has been affected by the long term sickness of a member of staff who left at the beginning of March.

Resource Implications:

Within the report.

Legal and Governance Implications:

Within the report.

Safer, Cleaner and Greener Implications:

No specific implications.

Consultation Undertaken:

Corporate Governance Group.

Background Papers:

Audit files and working papers.

Impact Assessments:

Risk Management

Internal Audit has a primary objective to provide an independent and objective opinion on the adequacy of the Council's control environment, including its governance and risk management arrangements. The audit reports referred to in this monitoring report will assist managers to determine the adequacy and effectiveness of the arrangements in place in their services.

Equality and Diversity

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications? No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken? No

What equality implications were identified through the Equality Impact Assessment process?
There are no specific equalities impacts.

How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?
There are no specific equalities impacts

Definition of Levels of Assurance

Level	Evaluation opinion	Testing opinion
Full assurance	There is a sound system of control designed to achieve the system objective.	The controls are being consistently applied.
Substantial assurance	While there is a basically sound system, there are weaknesses that put some of the system's objectives at risk.	There is evidence that the level of non-compliance with some of the controls may put some of the system's objectives at risk.
Limited assurance	Weaknesses in the system of controls are such as to put the system's objectives at risk.	The level of non-compliance puts the system's objectives at risk.
No assurance	Control is generally weak leaving the system open to significant error or abuse.	Significant non-compliance with basic controls leaves the system open to error or abuse.

**Summary of Audits completed during Quarter 4
January - March 2012**

Appendix 1

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
Cash Receipting and Income Control	Finance and ICT	<p>Full Assurance The systems and controls surrounding cash receipting and income control are operating effectively.</p>	No recommendations have been raised.
Bank Reconciliation	Finance and ICT	<p>Substantial Assurance The systems and controls surrounding the reconciliation of the Council's bank accounts are operating effectively.</p>	Bank accounts are regularly reconciled and the reconciliations are independently reviewed by a senior officer. However, due to staffing difficulties, there was a short period in the year during which the payments account had not been fully reconciled. A priority 3 recommendation has been raised in respect of this.
Creditors	Finance and ICT	<p>Substantial Assurance The Creditors function shows a sound and well regulated process with clear segregation of duties and a complete and well maintained administration and reporting process.</p>	Importance must be given in ensuring authorisation slips are fully completed and order numbers quoted unless exempt as per the policy. Audit have also recommended an alteration to the invoice authorisation slips, to include the printed name of the authorising signature, to allow for accurate and assured verification.
Commercial Property Management	Corporate Support Services	<p>Substantial Assurance The systems and controls surrounding the management of the Council's commercial property portfolio are operating effectively, and ensure that rent reviews and lease renewals are carried out in a timely manner and that rent invoices are accurate and rental income is effectively monitored.</p>	The section is in the process of procuring a replacement IT system for GVA, which will improve the day-to-day property management.

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
Licensing Enforcement	Environment and Street Scene	<p>Substantial Assurance There has been a significant improvement in regards the prioritising of licencing enforcement within the Directorate. Minimum service levels have been aged and working practices and performance monitoring have become established within the function.</p>	New coding, specific to the licencing enforcement function, has been set up and this will allow for an efficient monitoring and reporting process. There remains the need to draw up full licencing enforcement procedure documentation.
Housing Rents	Housing Services	<p>Substantial Assurance The systems for billing, collection and reconciliation of housing rents income contain sound controls with an adequate level of documentation in place.</p>	Rent arrears should be monitored in liaison with Legal Services to maximise the chance of recovery and data quality could be improved to minimise the risk of errors.
National Non Domestic Rates	Finance & ICT	<p>Substantial Assurance The section has well established procedures for ensuring that the NNDR database is complete and accurate and the liability is correct. Income is accurately recorded and regularly reconciled, and effective recovery and enforcement action ensures that income is maximised.</p>	It is recommended that empty properties should be visited as soon as possible after notification of the empty status.
Overtime and Committee Allowances	Corporate Support Services	<p>Substantial Assurance The systems and controls for overtime and committee allowances are operating satisfactorily.</p>	Officers need to be reminded to fully complete claim forms and submit them in a timely manner. Officers also need to be reminded that they will need to provide evidence of meetings attended when submitting a claim for Committee Allowance, especially in the case of unofficial meetings.

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
Payroll	Corporate Support Services	<p>Substantial Assurance This audit provides substantial assurance in the systems reviewed. However, audit findings suggest there is a need for Directors to remind Officers of the importance of authorising amendments to the establishment correctly.</p>	<p>Recommendations have been made to ensure controls surrounding the payroll system are consistently applied by all Chief Officers. This mainly relates to the correct authorisation of new employees and those leaving the Council's employment. This is a corporate issue which affects the payroll function and as a result of the audit, Directors will be reminded of the correct procedures.</p>
Risk Management and Insurance	Finance & ICT	<p>Substantial Assurance Risk management is championed at both directorate level and at a corporate level and the process is proactive in identifying risk and is efficient in ensuring the risk register remains current. Insurance policies are monitored and claims correctly processed.</p>	<p>A staff survey identified that risk management needs to be more effectively filtered down within the Authority to ensure that all employees understand risk and it's implications.</p>
Treasury Management	Finance & ICT	<p>Substantial Assurance The Treasury Management Process is well structured, transactions are accurate, well researched and the verification controls are stringent. Investment decisions must be signed off and approval verified, as a key stage of the process.</p>	<p>Recommendations have been made to ensure monitoring of timeliness of entries to the general ledger and ensuring the authorising signatures are included on all relevant documentation have been raised with management to ensure best practice and policy is adhered to.</p>
Planning Fees	Planning and Economic Development	<p>Limited Assurance Some progress has been made as Development Control recognise the importance of performing monthly reconciliations and priority has been given to address the agreed actions from the previous audit.</p>	<p>A partial reconciliation has been developed but has yet to be concluded and efforts have been made to produce reporting data from the Planning system to enable a full reconciliation to the general ledger.</p>

**INTERNAL AUDIT
OUTSTANDING PRIORITY 1 ACTIONS 2011/12 – STATUS AS AT March 2012**

Appendix 2

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
<p>Housing Repairs Service</p>	<p>OHMS System There are a number of jobs on OHMS (a total of 1680 as at 28/9/11) raised in 2010/11 which are still recorded as 'allocated' rather than 'invoiced'. Some of these are completed jobs which haven't yet been updated with the job details due to a lack of resources. The costs relating to these jobs have not been extracted as part of the monthly jobs posted to the general ledger. It should be ensured that, where relevant, completed jobs are closed down as 'invoiced' on OHMS to make sure that all relevant costs are posted to the general ledger. The status of the remaining jobs on OHMS should be determined and the system amended as necessary.</p>	<p>Customer Repairs Manager</p>	<p>March 2012</p>	<p>Officers have been working with Northgate to give us the ability to cancel all of these old jobs, to give us a clean start on MCM. Cancelling them off 1 by 1 was a non-starter due to the time it would take, so Northgate have been asked to provide a batch process to allow this to be done quickly. Northgate have now provided this facility and all old jobs dating back before Jan 12 will now be removed from the system. The concerns we had was the effect it may have had on KPI's and budgets if the jobs were closed. The way Northgate have opened up the batch process means they will be cancelled and will not affect the KPIs or budgets.</p>	<p>In progress</p>	

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
Grounds Maintenance	<p>Inventories The inventory for equipment, tools and machinery will be reviewed and signed as completed on an annual basis. The office inventory will be revised to include ICT equipment.</p>	General Manager, Grounds Maintenance	March 2011	I can confirm that all Priority 1 recommendations as detailed in your e-mailed list were completed within the agreed time scales.	Actioned	To be reviewed.
Grounds Maintenance	<p>Agency Staff Quotations will be recorded for the use of agency staff in accordance with the thresholds in Contract Standing Orders. The General Manager has agreed to ensure quotations are noted on the day they are obtained to evidence value for money.</p>	General Manager, Grounds Maintenance	October 2010	As above.	Actioned	To be reviewed.

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
Planning Fees	Income reconciliation Reconciliations between the planning system (M3) and the financial ledger will be completed monthly from April 2011. Reconciliations should be printed and signed as evidence of completion. Details of variances investigated should be recorded. Advice will be required from Finance & ICT regarding the information required from M3 and the general ledger.	Assistant Director (Development)	April 2011	Training took place in 2010. Director reported to Audit and Governance Committee 14th February 2011	In Progress	Some progress has been made as Development Control recognise the importance of performing monthly reconciliations and priority has been given to address the agreed actions from the previous audit. A partial reconciliation has been developed but has yet to be concluded and efforts have been made to produce reporting data from the Planning system to enable a full reconciliation to the general ledger.

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
<p>Planning Fees</p>	<p>Refunds Management should consider the use of a checklist to be used by Development Control Administration section to ensure that for each application the same data is recorded on M3 and/or the paying in spreadsheet. A report of refund transactions (DC120 9211) should be used to check that refunds are recorded correctly. It is recommended that the notes facility on M3 is updated with details of refunds. Officers responsible for authorising the refund should be reminded they are signing to confirm the refund is due.</p>	<p>Assistant Director (Development Control).</p>	<p>31st March 2012</p>	<p>The Expenditure Voucher has been updated to include a reference reminder to update the Note section of M3 and to enter any refund on the paying in spreadsheet.</p> <p>The report of refund transactions will be produced when staff training and ICT support has been carried out.</p> <p>The Notes section of M3 is being completed with an explanation of why a refund is required, or in some cases, why a planning application does not require the payment of a fee.</p> <p>The planning application case sheet (PW1Form) fee section is now being signed and checked by planning officers stating, where relevant, why a refund is required or the paid fee is incorrect, before the application is returned to the administration registering officers</p>	<p>In Progress</p>	<p>To be reviewed</p>

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
Corporate Procurement	<p>Contract Standing Orders Officers in the Council should be reminded of their responsibility to comply with the Council's CSOs, in particular, the publication of works and the subsequent receipt of sufficient quotations/tenders.</p> <p>Where officers are unsure of the Council's requirements, they should liaise with officers in Procurement and seek appropriate advice on the matter before raising an order with a supplier.</p>	Officer working group consisting of Assistant Director of Housing, Senior Finance Officer: Procurement & Administration and Chief Internal Auditor.	Ongoing.	Work on promoting compliance continues through the Procurement Steering Group and the Marketplace User Group. In addition to the existing finance training a specific course has been developed on procurement and this has been targeted at key spending officers. Reminders have also been given of the need for compliance at both Management Board and Extended Management Board.	In Progress	The Procurement Guide which is currently being market tested will remind all staff involved in procurement of the requirements of CSO's and will guide staff through the stages they must follow based on the value of the expenditure. The guide reminds staff to liaise with the Senior Finance Officer: Procurement & Administration for appropriate advice at the beginning of the procurement process.
Housing and Council Tax Benefits	<p>Accuracy checks Ensure 5% checks completed timely and have these checks signed off, by a senior manager.</p>	Assistant Director (Benefits)	October 2011	Team Leaders have been told of the importance of regular accuracy checking and have been requested to complete the checking spreadsheet	Actioned	Audit in progress
Waste Management	<p>Procurement The requirements for the printing contract should be discussed with the Senior Procurement Officer to ensure that the correct procedures are followed.</p>	Waste & Recycling Manager	Ongoing	Agreed	In Progress	To be reviewed

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
Bed & Breakfast Contracts	Family Bookings Quotes for the nightly rates relating to family groups not covered by the contracts should be received in writing. Given the nature of the service, confirmation of telephone quotes could be confirmed by e-mail or fax, and should be retained.	Housing Options Manager	Agreed	From 1 st September 2011	In Progress	To be reviewed
Management of Sickness Absence	Evaluation Meetings Managers should be reminded of the importance of holding evaluation meetings once an employee has reached the Council's sickness absence trigger levels.	Directors and Assistant Director (Human Resources)	Agreed	Ongoing	In Progress	To be reviewed

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
Management of Sickness Absence	Key Performance Indicators The sickness absence report used to calculate KPI 10 should be adjusted to include any staff who have left the Authority.	Assistant Director (Human Resources)	March 2012	The Assistant Director (Human Resources) has stated that in the absence of the Operations Manager (vacant post), the calculation for Q4 2010/2011 and Q1 for 2011/2012 was not checked. The calculations for performance indicators completed in Human Resources will be checked in future, and the summary control form will be signed to evidence that the calculation has been completed, independently checked and signed off by the Director.	In Progress	To be reviewed
Licensing Administration	Reconciliation Reconciliation between M3 and the cash receipting system not up to date. Reconciliation to be completed on a monthly basis by the end of the month following the month being reconciled.	Assistant Director (Legal)	April 2012	Agreed	In Progress	To be reviewed

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
Creditors	<p>Authorised Signatories Chase up Directorates as initially required in 2009. This has been highlighted in several audits previously and now requires a full update.</p> <p>NB. Chief Internal Auditor to raise this issue at Extended Management Board on 28/03/2012</p>	Director Finance & ICT	30 th April 2012	Agreed by extended management board.	In progress	To be reviewed
Creditors	<p>Marketplace Orders Formal instruction to be circulated to remind officers of the requirement to ensure all commitments of expenditure are placed on Marketplace unless on exempt list.</p>	Director Finance & ICT	May 2012	Agreed	In progress	To be reviewed
Commercial Property Management	<p>Data Validation Between Systems Valuers should check the details on GVA on an annual basis to ensure they are correct.</p>	Chief Estates Officer	31 st March 2013	Agreed. Although implementation of a new system should resolve this issue.	In progress	To be reviewed
Housing Rents	<p>Arrears Processing Management should note the consequence of errors and loss of data regarding rent arrears documentation when passed from Housing to Legal could result in an increase in arrears and a loss of reputation. Documentation referred to Court should be evidenced as checked in Legal Services.</p>	Housing Managers and Senior Lawyer.	1 st July 2012	Agreed	In progress	To be reviewed

Follow up of Limited Assurance Audits as at 31st March 2012

Appendix 3

Report Title	Directorate	Date Issued	Agreed Actions by priority	Agreed Actions Outstanding	Time of Follow Up	Outstanding Issues / Comments
Commercial Property	Corp. Support	Jan 2012	P1. 1 P2. 1	P1. 1	Q1 2011/12	The section is in the process of procuring a replacement IT system for GVA, which will improve the day-to-day property management.
Building Maintenance Depot Stocktake	Housing	June 2011	P1. 1	P1.1	Q3 2012/13	Currently subject to full tender exercise as part of major review by Assistant Head of Housing and insourced management.
Grounds Maintenance	Environment/ Street Scene	Sept2010	P1. 3 P2. 2		Q2 2012/13	Retention of contract documentation, annual review of inventories and retention of quotations.
Planning Fees	Planning and Economic development	March 2012	P1. 2 P2. 1	P1. 1	Q3 2012/13	A partial reconciliation has been developed but has yet to be concluded and efforts have been made to produce reporting data from the Planning system to enable a full reconciliation to the general ledger.

AUDIT PLAN 2011/12

Audit area	Audit type	Days allocated	Completed	Risk Identifier
FINANCE AND ICT				
Finance				
Bank Reconciliation	system/follow up	15	Completed	PKF
Sundry Debtors	system/follow up	20	Completed	PKF
Creditors	system/follow up	20	Completed	PKF
Treasury Management	system/follow up	15	Completed	PKF/R26
Budgetary Control (capital and revenue)	system/follow up	10	In Progress	PKF
Risk Management and Insurance	system/follow up	15	Completed	PKF
Main Accounting and Financial Ledger	system/follow up	15	In Progress	PKF
Housing Benefits	system/follow up	25	In Progress	PKF
Council Tax	system/follow up	25	In Progress	PKF/R27/AC
National Non Domestic Rates	system/follow up	15	Completed	PKF/R27
Cash receipting and Income control	system/follow up	15	Completed	PKF
Provision for 'top up' testing	systems	15	Completed	PKF
Cash Office spot checks	verification	5	Rolled over	PKF
ICT				
Environmental controls/backup procedures	IT	10	Rolled over	PKF
Data and Network Security	IT	20	Completed	PKF
Disaster recovery/business continuity	IT	10	Rolled over	PKF/R8
TOTAL		250		
PLANNING AND ECONOMIC DEVELOPMENT				
Planning Fees	follow up	5	Completed	R27
Building Control	system	20	Rolled over	R27
TOTAL		25		
ENVIRONMENT AND STREET SCENE				
Waste Management and Recycling	follow up	20	Completed	R20
Public Health / Pest Control	system	15	Completed	R27
Car Parking	system	20	In Progress	R27
North Weald airfield	establishment	15	Completed	R27
Leisure contract	contract	15	Completed	R20
TOTAL		85		
OFFICE OF THE CHIEF EXECUTIVE				
Members Services		10	Rolled over	R
Electoral services – data quality		15	Deleted	R
TOTAL		25		
Audit area	Audit type	Days	Completed	Risk

		allocated		Identifier
HOUSING				
Housing Rent Collection and Arrears	system/follow up	25	Completed	PKF/R27
Housing Lettings	follow up	5	Rolled over	AC
Depot	system/follow up	15	Completed	
Norway House	Follow Up	15	Completed	
Bed and breakfast contract	contract	5	Completed	
Stores - Depot stock take	stocktake	5	Completed	R23
TOTAL		70		
PARTNERSHIPS AND VOLUNTARY SECTOR				
Local Area Agreements	system	15	Deleted	R22
TOTAL		15		
CORPORATE SUPPORT SERVICES				
Human Resources				
Payroll	System/follow up	25	Completed	PKF
Recruitment and Selection	Follow up	5	Rolled over	AC
Management of Sickness absence	Follow up	5	Completed	R15
Overtime and Committee Allowances	verification	10	Completed	R
Car Mileage claims	verification	10	Completed	R
Health and Safety Policy	system	5	Deleted	R
Estates/Facilities Management/Other				
Commercial Property portfolio	system/follow up	20	Completed	R9
Licensing	system	15	Completed	R27
Licensing Inforcement	Follow up	0	Completed	R27
Asset Management system	Follow up	5	Rolled over	R18
Non-HRA Repairs	verification	5	Rolled over	R2
Fleet Operations income	system	5	Rolled over	R27
Legal				
TOTAL		110		
Audit area	Audit type	Days allocated	Completed	Risk Identifier
MISCELLANEOUS				
Key and Local Performance Indicators	verification	15	Completed	R
Business Plans	verification	10	Completed	R

CONTRACTS				
Contract Compliance	System/follow up	15	Rolled over	R20
CORPORATE				
Corporate Procurement	system/follow up	15	Rolled over	AC/R2
Gifts and Hospitality (Officers)	system/follow up	10	Completed	R
Gifts and Hospitality (Members)	system/follow up	10	Completed	R
Data Protection Act	system	5	Rolled over	R18
Follow up of Priority 1 Audit recommendations	follow up	10	Completed	R23
CORPORATE MEETINGS				
Governance Statement	management review	5	Completed	AC/PKF
FRAUD AND CORRUPTION				
National Fraud Initiative (NFI)		15	In Progress	R23
TOTAL		110		
TOTAL DAYS ALLOCATED		690		
Contingency/Spot checks/Minor investigations		40		R23
Corporate/Service Advice		45		
TOTAL		775		

Risk Identifier

Key

AC

PKF

R no.

R

Audit Commission

External Audit

Risk No. in Corporate Register

Reputation of

Council