

**DERBYSHIRE COUNTY COUNCIL****AUDIT COMMITTEE MEETING****28 March 2018****Report of the Assistant Director of Finance (Audit)****INTERNAL AUDIT PLAN 2018-19****1. Purpose of Report**

To present to Members for consideration and approval the proposed Audit Plan for 2018-19.

**2. Information & Analysis**

The Audit Plan is designed to provide assurance that the significant risks identified as part of the risk assessment process are being managed effectively and, where appropriate, to make recommendations for improvements in overall control, efficiency and effectiveness. As part of this process Audit Services will also examine risk management frameworks, control and governance arrangements.

The Audit Plan has been formulated from our risk assessment drawn from a wide range of sources including the Council Plan, the Council's strategic risk register, Departmental risk registers, service plans and meetings with Strategic Directors and the Director of Finance & ICT. As part of this process Audit projects have been identified which will be developed specifically to address key Corporate and Departmental risks and build on those areas where frauds/control weaknesses have previously been identified.

In common with previous years the Audit Plan will be continually reviewed to ensure that it remains aligned with significant risks whilst remaining responsive to changes in risk, operations, systems and controls. Any amendments will be identified through Audit Services' ongoing liaison and discussions with the Audit Committee, Strategic Directors, Directors and Senior Managers. Progress against the approved Audit Plan will be monitored and regularly reported to the Audit Committee.

The Audit Plan for 2018-19 is based on a staffing structure which provides for the deployment of approximately 13.5 full time equivalents. At the Audit Committee meeting on 14 February 2018 Members were informed that there would be a significant reduction in resources available to undertake Audit work based on known factors, and that if no action is taken the Unit would have approximately 450 days less to deliver Audit work which equates to approximately two full time staff. I consider that this reduced resource is

inadequate and would have an adverse impact on the provision of the annual audit opinion if left unaddressed.

Consequently I have brought this situation to the attention of Senior Management and action is being taken to address this shortfall in resources. However, particularly in the short term, increased pressures will be placed on the Unit's existing resources. The Unit is committed to providing a full range of Audit services using only in-house staff, including the specialist areas of investigative and IT Audit work.

Mazars LLP will act as the Council's External Auditors from 2018-19 and we will work with them and seek to develop an agreed External and Internal Audit Protocol.

The Audit Services' Plan is attached at Appendix 1 to this Report and details the Audit Services' coverage for all Departments and the Corporate Authority, and identifies the perceived level of risk, the resource to be employed and the expected outcomes of Audit work. Timetabling of the individual projects will be agreed with Strategic Directors, Directors and Senior Management on an ongoing basis throughout the year, and this will be informed by the findings and emerging initiatives identified.

### **3. Legal Considerations**

The Audit Services Unit discharges the Authority's statutory responsibilities under Regulation 5 of the Accounts & Audit Regulations 2015 and significant aspects of the Director of Finance & ICT's statutory duties under Section 151, Local Government Act 1972.

The Head of Internal Audit (HIA) is also required to provide a formal controls assurance statement and opinion which is one of the main sources of objective assurance available and contributes to the Authority's Annual Governance Statement. This opinion must reflect the work done during the year and summarise the main findings and conclusions from Audit work together with any specific concerns the HIA has. The Audit work should address key risk areas and draw attention to significant concerns and what needs to be done.

### **4. Other Considerations**

In preparing this report the relevance of the following factors has been considered: financial, prevention of crime and disorder, equality and diversity, human resources, environmental, health, social value, property and transport considerations.

### **5. Background Papers**

A file held by the Assistant Director of Finance (Audit).

**6. Officer's Recommendation**

That the Committee consider and approve the Audit Services' Plan for 2018-19 details of which are attached at Appendix 1.

**Carl Hardman**  
**Assistant Director of Finance (Audit)**

**DERBYSHIRE COUNTY COUNCIL**  
**AUDIT SERVICES PLAN**  
**2018/19**

**CARL HARDMAN**  
Assistant Director of Finance (Audit)



## **Background**

The Audit Services Unit discharges the Authority's statutory responsibilities under Regulation 5 of the Accounts & Audit Regulations 2015 and significant aspects of the Director of Finance & ICT's statutory duties under Section 151 of the Local Government Act 1972. The Unit also works with the Council's appointed external auditors. The role and responsibilities of the Unit are further clarified and reinforced in the Council's Financial Regulations and Standing Orders Relating to Contracts, Audit Charter, Anti-Fraud and Anti-Corruption Strategy, Fraud Response Plan and the requirements of Whistleblowing The Confidential Reporting Code.

Cabinet has approved the Audit Charter which draws together existing practice and formalizes procedures relating to Audit Services whose mission is to enhance and protect organisational value by providing risk based assurance, advice and insight.

The Public Sector Internal Audit Standards (PSIAS) are recognised under the Accounts and Audit Regulations as the relevant, best practice benchmark for the provision of an adequate and effective internal audit service. The PSIAS define internal auditing as *'an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.'*

The PSIAS also requires that the *'chief audit executive (Assistant Director of Finance (Audit)) must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals....'*

*The chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.*

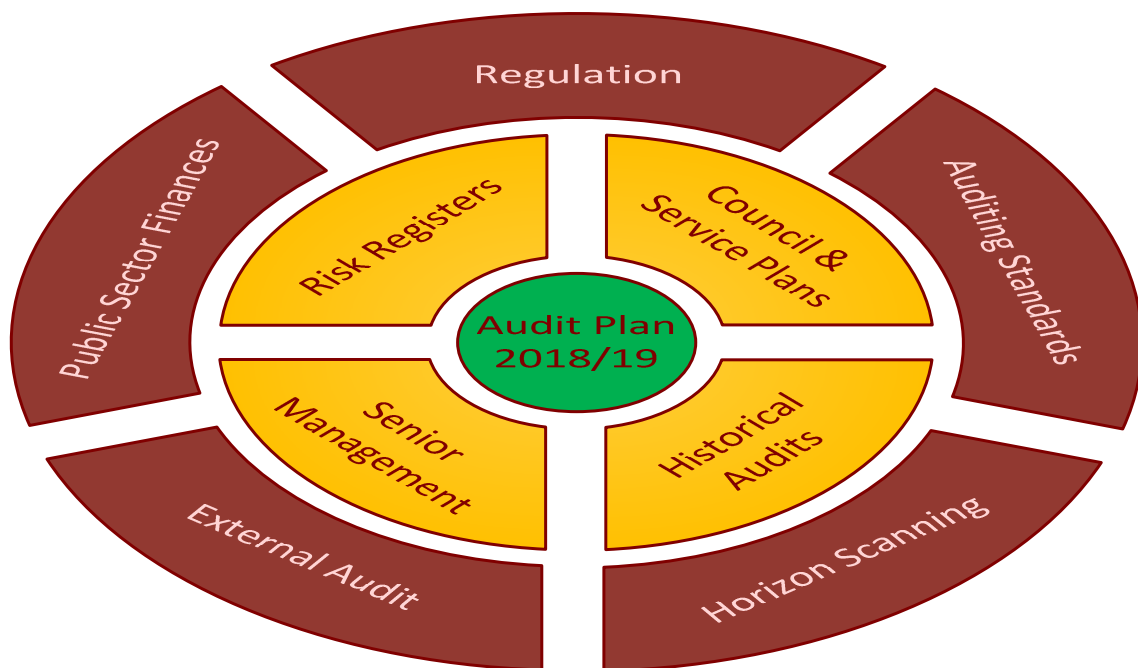
*The annual audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.'*

## **Risk Assessment Process**

The Audit Plan has been formulated from our risk assessment drawn from a wide range of sources including the Council Plan, the Council's strategic risk register, Departmental risk registers, service plans and meetings with Strategic Directors and the Director of Finance & ICT. The chart overleaf identifies key factors which influence our risk assessment.

As part of this process Audit projects have been identified which will be developed specifically to address key Corporate and Departmental risks and build on those areas where frauds/control weaknesses have previously been identified. The Council provides a wide range of diverse services in a dynamic environment with limited resources which are under increasing pressure.

The planning of Audit assignments is recorded in Project Briefs which are designed to inform the scope of the Audit, identify key risks, activities/controls to be tested, resource and reporting requirements.



## **Audit Plan**

The Audit Plan is designed to provide assurance that the significant risks identified as part of the risk assessment process are being managed effectively and, where appropriate, to make recommendations for improvements in overall control, efficiency and effectiveness. As part of this process Audit Services will also examine risk management frameworks, control and governance arrangements.

Audit Services also recognise the requirement to provide Members and Senior Management with assurance on the operation of core financial systems and will continue our programme of compliance and probity reviews of other services, systems and processes according to an assessment of risk and business need. This will include financial, administrative and operational systems and establishments including schools, residential homes and care centres. Our work will also include an assessment of new, revised and existing IT systems to verify their compliance with the Authority's ISO27001 accreditation, General Data Protection Regulation (GDPR) requirements and Departmental service priorities.

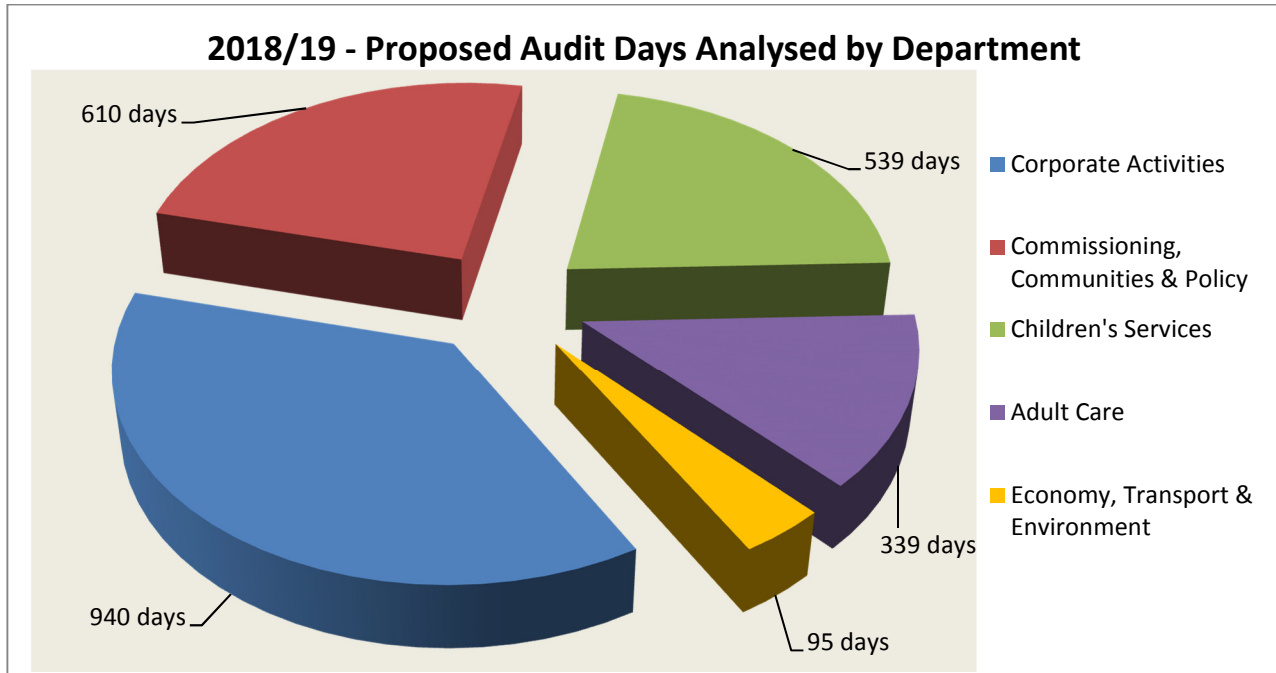
Audit Services will seek to identify opportunities to improve value for money through its on-going programme of reviews and specific project work.

The Authority takes a robust stance against fraud and corruption whether it is attempted on or from within the Council. The Audit Plan includes provision for this work based on previous experience; actual time spent will vary depending on the number and complexity of matters which require investigation. As part of this work referrals are made to the Police where potential criminal activity is detected and, where required, specific reports are produced to assist Management by recommending where control frameworks require strengthening.

Audits which make up the Audit Plan are assigned a priority ranking and resources are directed at those areas of highest risk. Should unforeseen events impact on the

delivery of the Audit Plan then those areas considered to be of lower risk may not be completed.

The Audit Plan will, as in previous years, be continually reviewed to ensure that it remains aligned with significant risks whilst remaining responsive to changes in risk, operations, systems and controls. Any amendments will be identified through Audit Services' ongoing liaison and discussions with the Audit Committee, Strategic Directors, Directors and Senior Managers. Progress against the approved Audit Plan will be monitored and regularly reported to the Audit Committee.



**Resources**

Resource requirements are considered each year as part of the Audit planning process. The Authority continues to operate under increasing financial pressures and the need to seek innovative working methods, generate income and cashable savings is essential in helping to protect vital services. Cabinet recently approved proposals to move towards an enterprising council which will bring further challenges and opportunities requiring Audit Services' input and support.

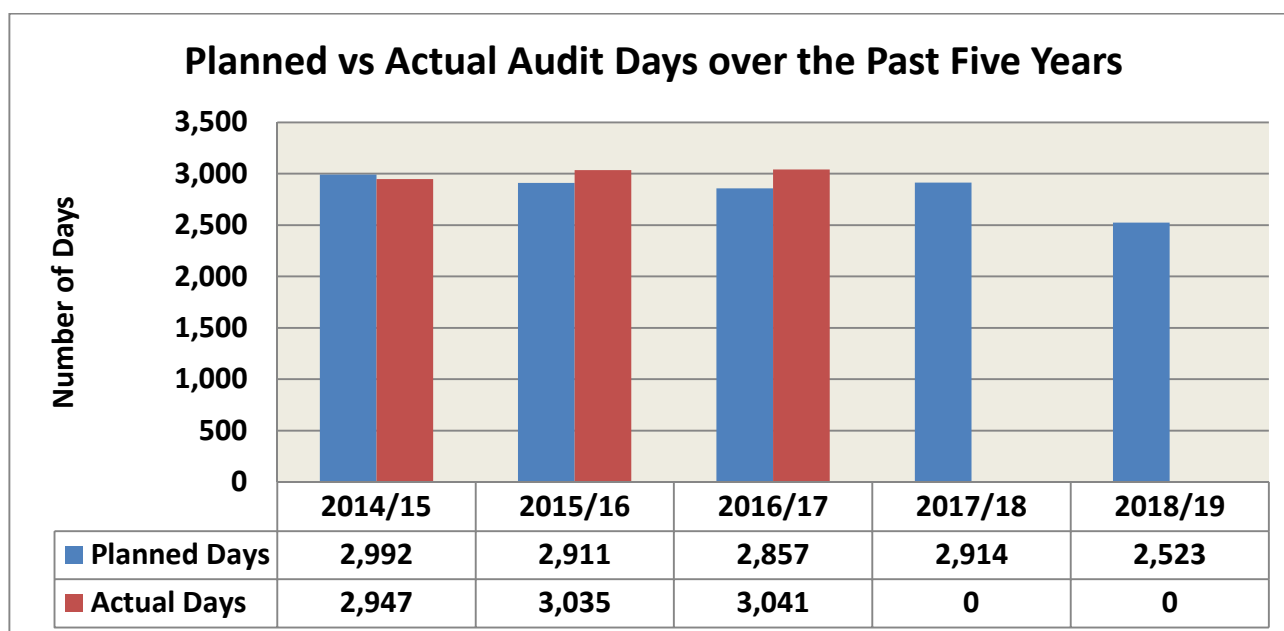
The Audit Plan for 2018-19 is based on a staffing structure which provides for the deployment of approximately 13.5 full time equivalents. At the meeting of the Audit Committee on 14 February 2018 Members were informed that as part of preparing the Plan for 2018-19 it was clear that there would be a significant reduction in resources available to undertake Audit work based on known factors. These include a Senior Auditor being absent on maternity leave for the whole year, contract variations and increased levels of sickness. It was estimated that if no action is taken the Unit would have approximately 450 days less to deliver Audit work based on current resources which equates to approximately two full time staff. I consider that this reduced resource is inadequate and would have an adverse impact on the provision of the annual audit opinion if left unaddressed.

Consequently I have brought this situation to the attention of Senior Management and action is being taken to address this shortfall in resources. However, particularly

in the short term, increased pressures will be placed on the Unit's existing resources. The Unit is committed to providing a full range of Audit services using only in-house staff, including the specialist areas of investigative and IT Audit work.

The Audit Plan for 2018-19 requires the deployment of 2,523 Audit days which have been assessed based on known resources. As previously stated this level of resource is significantly less than recent, previous years and it is anticipated that additional resources will become available during the year. I will provide updates to Members on available resources as part of regular reporting on the achievement of the Audit Plan.

The detailed Audit Plan is shown on pages 7 to 17 and includes a contingency of 150 Audit days. This enables the Unit to be reactive and able to respond to emerging risks and unforeseen situations, which may arise throughout the year, which are not included in the Plan. The following table analyses planned and actual Audit days delivered during recent years:-



### **Delivery of Audit Work**

The scope and timing of Audit work will be discussed with Management and all Audit assignments will be reported to the appropriate levels of Management on completion. Audit staff will provide an opinion and a level of assurance which Management may draw from the adequacy and effectiveness of the overall control framework in operation in the area subject to Audit based on the results of our work.

Audit staff will support Management by making prioritised recommendations based on our findings which will, if implemented, improve the effectiveness, efficiency and adequacy of governance, risk and internal control frameworks. These recommendations are incorporated into an Action Plan. Recommendations are classified as those which will result in improvements in governance and control and those which will result in improvements in efficiency and effectiveness.

Audit Services continues to develop opportunities to streamline service delivery through the use of IT and the remote capture of information to assist in maximising



the effectiveness of Audit resources and reduce the impact of Audit visits on operational staff.

The Unit has a Quality Assurance and Improvement Programme, which is required by the PSIAS, that includes arrangements for the ongoing management, supervision, review and delivery of audit work, facilitates feedback from clients and measurement of performance.

### **Annual Audit Report**

The Audit Services' Annual Report draws together the results of the work undertaken against the approved Audit Plan and is a requirement of the PSIAS which states that the *'chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.'*

The Annual Report incorporates:

- the opinion;
- a summary of the work that supports the opinion; and
- a statement on conformance with the PSIAS and the results of the quality assurance and improvement programme.

### **External Audit**

Mazars LLP will act as the Council's External Auditors from 2018-19 and we will work with them and seek to develop an agreed External and Internal Audit Protocol. The findings from work carried out by Audit Services is used by External Audit to inform their risk assessment and develop their programme of work. This in turn supports their assessment that the statement of accounts fairly presents the Council's financial position and the adequacy of the Council's arrangements for ensuring the economic, efficient and effective use of resources. The findings of Audit Services' work is a key contributor to the Authority's Annual Governance Statement.

**DERBYSHIRE AUDIT SERVICES**  
**INTERNAL AUDIT PLAN 2018/19**

The information summarized below by Service Department identifies our work for the year totalling 2,523 days and the expected outcomes of that work for the Authority.

## **Corporate Activities**

It is intended to spend 940 days on the Audit of Corporate Activities which will be allocated over the following areas:-

<b>Audit Area</b>	<b>Audit Days</b>	<b>Expected Outcomes</b>
Corporate Projects		
<ul style="list-style-type: none"> <li>• Workforce Development/Succession Planning <i>High Risk</i></li> </ul>	20	Review of the adequacy and effectiveness of systems in place to identify significant workforce issues, develop appropriate skill sets and workforce capacity.
<ul style="list-style-type: none"> <li>• Cyber Security <i>High Risk</i></li> </ul>	30	Review of the adequacy and effectiveness of systems in place to protect information systems (hardware, software and associated infrastructure), the data on them and the services they provide, from unauthorised access, harm or misuse whether intentional or accidental.
<ul style="list-style-type: none"> <li>• Audit of Corporate Culture <i>High Risk</i></li> </ul>	30	Review of the adequacy and effectiveness of governance arrangements, communication and ethics which underpin the purpose, vision, values and priorities of the Council.
<ul style="list-style-type: none"> <li>• Serious And Organised Crime <i>Medium/High Risk</i></li> </ul>	10	Review of the adequacy and effectiveness of systems in place to protect procurement arrangements from possible infiltration by serious and organised crime groups. Response to national initiative.
<ul style="list-style-type: none"> <li>• Injury to Public or Employees <i>Medium/High Risk</i></li> </ul>	25	Review of the adequacy and effectiveness of systems in place to prevent serious injury to members of the public or employees on Council land or using Council premises or assets.
<ul style="list-style-type: none"> <li>• SAP Utilisation <i>Medium/High Risk</i></li> </ul>	20	Review of the adequacy and effectiveness of SAP in supporting and developing service delivery and providing an effective control framework.
<ul style="list-style-type: none"> <li>• Data Protection Compliance <i>Medium/High Risk</i></li> </ul>	15	Review of the adequacy and effectiveness of systems in place to ensure compliance with statutory requirements and particularly the General Data Protection Regulation.

Audit Area	Audit Days	Expected Outcomes
<ul style="list-style-type: none"> <li>Protection of Members and Staff <i>Medium/High Risk</i></li> </ul>	20	<p>Review of the adequacy and effectiveness of arrangements to protect Members and staff whose role and responsibilities carry a higher risk of exposure to the threat of personal attack or intimidation.</p>
<ul style="list-style-type: none"> <li>Financial Regulations/ Standing Orders <i>Medium/High Risk</i></li> </ul>	5	<p>Review of the adequacy and effectiveness of Financial Regulations and Standing Orders. Compliance with appropriate Regulations is tested as part of each Audit as appropriate.</p>
<ul style="list-style-type: none"> <li>D2N2 LEP <i>Medium Risk</i></li> </ul>	30	<p>Provision of internal audit as part of the Council's Accountable Body responsibilities.</p>
<ul style="list-style-type: none"> <li>Development of Audit Collaborative Working <i>Medium Risk</i></li> </ul>	10	<p>Development of collaborative working protocols between Derbyshire and Nottinghamshire Audit Groups and Chesterfield Borough, Bolsover, North East Derbyshire and Derbyshire Dales District Councils and the County Council.</p>
<ul style="list-style-type: none"> <li>emPSN (SCo &amp; ICo) <i>Medium Risk</i></li> </ul>	5	<p>Attendance at Audit Committee meetings for both companies as the County Council's appointee as a contributor to the adequacy and effectiveness of systems and internal controls in place to deliver the objectives of this collaborative project to Derbyshire schools.</p>
<p>Corporate Governance <i>High Risk</i> Including:-</p> <ul style="list-style-type: none"> <li>Embedding Corporate Governance</li> </ul>	40	<p>Attendance and support to the Council's Audit Committee and Governance Group. Work to support the production of the Annual Governance Statement and embedding the principles of good Corporate Governance throughout the Council.</p>
<ul style="list-style-type: none"> <li>Business Continuity Planning</li> </ul>	15	<p>Assessment of the arrangements to ensure that the Authority can maintain the provision of essential services in the event of a major disaster/disruption to facilities.</p>
<ul style="list-style-type: none"> <li>Corporate Health Check</li> </ul>	20	<p>Strategic review of the overall control environment including compliance with key legislative requirements.</p>

Audit Area	Audit Days	Expected Outcomes
<ul style="list-style-type: none"> <li>Information Governance Group and Support</li> </ul>	30	Attendance and support to the Council's Information Governance Group, review of associated IT security policies and the maintenance of the Information Security Management System.
Corporate Fraud Prevention <i>High Risk</i>	465	Part of the Council's Corporate Fraud Prevention culture including liaison with External Audit, National Fraud Initiative, National Anti-Fraud Network, RIPA management and the provision for investigative reviews of areas of irregularity/suspected fraud identified within the year.
Audit Contingency	150	A 5% contingency for unforeseen work and to mitigate the impact of vacancies within the Unit, based on the experience of recent years.

### **Commissioning, Communities and Policy Department**

It is intended to spend 610 days on the Audit of the Commissioning, Communities and Policy Department which will be allocated over the following areas:-

<b>Audit Area</b>	<b>Audit Days</b>	<b>Expected Outcomes</b>
Departmental Review Management & Administration <i>Medium Risk</i>	60	<p>Provision of an assurance to the Strategic Director of Commissioning, Communities and Policy and Members with regard to the identified Audit areas.</p> <p>Review of key Departmental systems and processes to assess and ensure the:-</p> <ul style="list-style-type: none"> <li>• continued, effective operation of core systems within the Department,</li> <li>• consistent application and dissemination of the Authority's Policy framework,</li> <li>• compliance with internal and external regulatory requirements,</li> <li>• effective discharge within the Department of delegated responsibilities/requirements in relation to Corporate Governance,</li> <li>• effective operation of financial systems,</li> <li>• effectiveness of risk management arrangements.</li> </ul>
External Grants and Certifications <i>Medium/High Risk</i>	15	Review and certification of grant claims to support external funding.
Information Security Reviews <i>Medium/High Risk</i>	40	IT solution testing and head office visits to ensure systems incorporate core data protection principles, and do not compromise the Council's ISO27001 accreditation in accordance with the requirements of the protocol developed with the Director of Finance & ICT.
<b>Divisional Activity</b>		
Corporate Finance		
Probity and Compliance <i>Medium/High Risk</i>	70	Assessment of the overall level of compliance with key statutory/legislative requirements and the probity of systems and adequacy of internal controls relating to pensions administration, the movement of cash, ISO27001 and GDPR compliance together with the adequacy of insurance and risk management arrangements.

<b>Audit Area</b>	<b>Audit Days</b>	<b>Expected Outcomes</b>
Major Systems <i>High Risk</i>	255	Annual reviews of the Council's key financial systems including human resources, accounts payable, accounts receivable, Corporate purchasing, accountancy and budgetary control, assets and funds management.
Corporate/Departmental Services ICT <i>Medium/High Risk</i>	110	Includes assessments of new and existing IT systems together with specific reviews of the network infrastructure, BACSTEL-IP application, database and server management.
County Property <i>Medium/High Risk</i>	40	Review of key systems operated within the Property Division and Business Units.
Regulatory Registration Service <i>Medium/Low Risk</i>	20	Provision of an assurance on the adequacy and effectiveness of systems in operation and the overall control environment.

**Children's Services Department**

It is intended to spend 539 days on the Audit of the Children's Services Department which will be allocated over the following areas:-

Audit Area	Audit Days	Expected Outcomes
Departmental Review Management & Administration <i>Medium Risk</i>	45	Provision of an assurance to the Strategic Director of Children's Services and Members with regard to the identified Audit areas.  Review of key Departmental systems and processes to assess and ensure the:- <ul style="list-style-type: none"> <li>• continued, effective operation of core systems within the Department,</li> <li>• consistent application and dissemination of the Authority's Policy framework,</li> <li>• compliance with internal and external regulatory requirements,</li> <li>• effective discharge within the Department of delegated responsibilities/requirements in relation to Corporate Governance,</li> <li>• effective operation of financial systems,</li> <li>• effectiveness of risk management arrangements.</li> </ul>
Information Security Reviews <i>Medium/High Risk</i>	40	IT solution testing and head office visits to ensure systems incorporate core data protection principles, and do not compromise the Council's ISO27001 accreditation in accordance with the requirements of the protocol developed with the Director of Finance & ICT.
Schools Primary and Special <i>Medium/High Risk</i>  Secondary <i>Medium/High Risk</i>	234	Provision of an assurance to Governors and the Corporate Authority regarding the adequacy and effectiveness of governance arrangements, financial systems and other operational procedures. Also to discharge the Section 151 Officer's duty to ensure compliance with auditing requirements as specified by the DfE. (50 Primary School, 1 Special School and 6 Secondary School visits are planned). The period between Audit visits is normally four years for primary and special schools and three years for secondary schools. However, in those instances where significant problems have been identified, which have reduced the level of assurance given, visits will be made on an annual/biennial basis to work with the school to improve the control environment.
Information Security Reviews <i>Medium/High Risk</i>	60	IT solution testing and head office visits to ensure systems incorporate core data protection principles, and do not compromise the Council's ISO27001 accreditation in accordance with the requirements of the protocol developed with the Director of Finance & ICT.



Audit Area	Audit Days	Expected Outcomes
Children's Homes <i>Medium/High Risk</i>	36	Review of the adequacy and effectiveness of systems in operation and the overall control environment to support vulnerable children and young adults. 9 settings will be reviewed.
Derbyshire Outdoors <i>Medium/Low Risk</i>	7	Review of the adequacy and effectiveness of systems in operation and the overall control environment.
Themed and Operational  <ul style="list-style-type: none"> <li data-bbox="91 427 573 587">• High Needs Funding – Special Education Needs &amp; Disabilities (SEND) <i>High Risk</i></li> <li data-bbox="91 587 573 703">• Use of Personal Budgets for Children with SEND <i>High Risk</i></li> <li data-bbox="91 703 573 788">• Youth Activity Grants <i>Medium Risk</i></li> <li data-bbox="91 788 573 906">• Troubled Families Programme <i>Low Risk</i></li> </ul>	 20  15  15  25	 ) ) ) ) ) Provision of an assurance on the adequacy and effectiveness of systems in operation, risk management and the overall control environment. ) ) ) Review and certification of grant claims to support external funding.

**Adult Care**

It is intended to spend 339 days on the Audit of the Adult Care Department which will be allocated over the following areas:-

Audit Area	Audit Days	Expected Outcomes
Departmental Review Management & Administration <i>Medium Risk</i>	45	Provision of an assurance to the Strategic Director of Adult Care and Members with regard to the identified Audit areas.  Review of key Departmental systems and processes to assess and ensure the:- <ul style="list-style-type: none"> <li>• continued, effective operation of core systems within the Department,</li> <li>• consistent application and dissemination of the Authority's Policy framework,</li> <li>• compliance with internal and external regulatory requirements,</li> <li>• effective discharge within the Department of delegated responsibilities/requirements in relation to Corporate Governance,</li> <li>• effective operation of financial systems,</li> <li>• effectiveness of risk management arrangements.</li> </ul>
Information Security Reviews <i>Medium/High Risk</i>	80	IT solution testing and head office visits to ensure systems incorporate core data protection principles, and do not compromise the Council's ISO27001 accreditation in accordance with the requirements of the protocol developed with the Director of Finance & ICT.
Social Care	32	Provide an assurance regarding the adequacy and effectiveness of systems in operation and the overall control environment. The period between Audit visits for establishments is normally set at two years except where significant problems have been identified which have reduced the level of assurance given and where, as a result, visits will be made on an annual basis.
Elderly Residential	28	
Physical/Mental Disability Day Care & Hostels	28	
Community Care Centres <i>Medium/High Risk</i>	16	
Themed and Operational		
<ul style="list-style-type: none"> <li>• Better Care Funding <i>High Risk</i></li> </ul>	30	)
<ul style="list-style-type: none"> <li>• Reduction in Clinical Commissioning Group Spending <i>High Risk</i></li> </ul>	25	) ) ) ) ) Provision of an assurance on the adequacy and effectiveness of systems in operation, risk ) management and the overall control environment.

<b>Audit Area</b>	<b>Audit Days</b>	<b>Expected Outcomes</b>
• Transforming Care Plan <i>High Risk</i>	25	)
• Public Health <i>Medium/High Risk</i>	30	)

## **Economy, Transport and Environment**

It is intended to spend 95 days on the Audit of the Economy, Transport and Environment Department which will be allocated over the following areas:-

Audit Area	Audit Days	Expected Outcomes
Departmental Review Management & Administration <i>Medium Risk</i>	45	Provision of an assurance to the Strategic Director of Economy, Transport and Environment and Members with regard to the identified Audit areas.  Review of key Departmental systems and processes to assess and ensure the:- <ul style="list-style-type: none"> <li>• continued, effective operation of core systems within the Department,</li> <li>• consistent application and dissemination of the Authority's Policy framework,</li> <li>• compliance with internal and external regulatory requirements,</li> <li>• effective discharge within the Department of delegated responsibilities/requirements in relation to Corporate Governance,</li> <li>• effective operation of financial systems,</li> <li>• effectiveness of risk management arrangements.</li> </ul>
Information Security Reviews <i>Medium/High Risk</i>	10	IT solution testing and head office visits to ensure systems incorporate core data protection principles, and do not compromise the Council's ISO27001 accreditation in accordance with the requirements of the protocol developed with the Director of Finance & ICT.
Themed and Operational  <ul style="list-style-type: none"> <li>• Fleet Services <i>Medium/High Risk</i></li> <li>• Highways Management <i>Medium/High Risk</i></li> </ul>	20  20	) ) Provision of an assurance on the adequacy and effectiveness of systems in operation, risk management and the overall control environment. )