West Lindsey
District Council
The Entrepreneurial Council

Assurance
LINCOLNSHIRE
For all your assurance needs

Draft Internal Audit Progress Report at 15th June 2017

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Appendices to Accompany Report

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Introduction

1. The purpose of this report is to:

   - Advise of progress made with the 2017/18 Audit Plan
   - Provide details of the audit work undertaken since the last progress report.
   - Provide details of the current position with agreed management actions in respect of previously issued reports
   - Raise any other matters that may be relevant to the West Lindsey Governance & Audit Committee role

Key Messages

2. Work on the 2016/17 audit plan is drawing to a close - with all audit reviews either delivered or at draft report stage. Two audits have been completed since the last progress report and three are at draft report stage. Of the two completed The Progress & Delivery review is limited assurance and further details are attached in **Appendix 1**. Intelligent Client is substantial assurance and is summarised below at paragraph 8.

3. Work in progress includes – Flare ICT system review – at draft report stage. Projects audit at draft report stage and Finance Key Controls at draft report stage. The Key Control testing covered Debtors, Housing Benefits and Pensions.

4. We have worked closely with the senior management to develop a detailed structured approach to scheduling audits for the whole year and agreeing the audit terms of reference for all reviews. This should help build on the effective working and delivery of the audit plan.

5. Progress has been made in implementing audit recommendations - there are currently no overdue actions but eleven actions have had the date extended for implementation. Details on the outstanding actions can be found in **Appendix 3 & 6**.

6. We have three audits scheduled in for quarter one of 2017/18 from the annual agree d audit plan. All of these are underway with one at draft report stage and two at fieldwork stage. These are the Development Management review, Commercial plans delivery and a consultancy review of Effective Decision making. Details are included in the Internal Audit Plan schedule in Appendix 2.

7. The following audit work has been completed and final reports have been issued since the progress report presented to the January meeting of the audit committee:

High Assurance	Substantial Assurance	Limited Assurance	Low Assurance	Consultancy
None	Intelligent Client	Progress & Delivery	None	None

Note: The Audit Committee should note that the assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. Definitions levels are shown in **Appendix 4**.

8. Below are summaries of the audit reports issued. :

Intelligent Client – Substantial Assurance

We found that the managers we interviewed responsible for a partnership, shared service or contract are undertaking the 'intelligent client' role as effectively as they can. They have a good awareness of their role as a manager, the purpose of the partnership, shared service or contract, and it came over strongly that these officers are very committed to getting the best outcome and value for the Council.

We found that the 'intelligent client' role is most effectively being delivered where:
•   There is clarity as to what the Council wants from the partnership, shared service or contract
•   The officer has experience of the area they have responsibility for
•   The officer is empowered to make decisions
•   The officer has the support of more senior staff when required

We noted that the managers were however acting as 'intelligent clients' because they are experienced managers committed to doing a good job, rather than because they are applying an agreed and accepted Corporate approach to being an 'intelligent client'. We found that the managers had differing views on what it the 'intelligent client' role is, and had largely formed their own view. The Council needs to be clear as to what the role is and what needs to be in place for it to be undertaken effectively and ensure it is embedded.

The Council has a Partnership Approved Code of Practice (ACoP), which whilst not badged as being the 'Intelligent Client' role, or mentioning it, does go some way to capturing what the role is. Expanding the ACoP and ensuring its requirements are met

would give the clarity required around the 'intelligent client' role, and help to embed it within the Council.

We agreed an action plan with management to address these points.

Progress and Delivery – Limited Assurance

Performance of the council's services, delivery of the Corporate Plan and the Commercial Plan are reported via the Progress and Delivery (P&D) to members and senior management. To provide a key part of the Council's oversight on performance of corporate aims and objectives.

We found that although the report had developed and improved in some areas there are still issues with the completeness and accuracy of the performance measures recorded in the report. The issues around the missing data and targets could undermine the confidence that can be placed on the reports. We feel the Council should review whether the current system is focused on the right measures and is workable in its current form.

We identified several areas from the P&D reporting system that the Council can strengthen including Policy, People and Process.

Further details and the report executive summary is attached as Appendix 1.

A follow up audit is planned for Q4 - (Jan – Mar 2018).

Overdue Audit Recommendations

9. Outstanding Internal Audit recommendations are tracked and monitored along with the Council's Business Improvement Officers to ensure actions are accurately recorded and monitored. This helps to maintain oversight and momentum over improvements.

10. There are currently no overdue management actions but there are eleven actions where the completion date has been pushed back as work has not been completed to action these. Details of pogress on these actions is attached in Appendix 6.

    Appendix 3 provides details of all outstanding recommendations.

Performance Information

11. Our performance is measured against a range of indicators. We are pleased to report a good level of achievement against our targets – The table below shows our performance on key indicators as at 15th June 2017.

Performance Details 2017/18 Planned Work

Performance Indicator	Annual Target	Target to date	Actual
Percentage of plan completed.	100% (revised plan)	17%	12%
Percentage of key financial systems completed.	100%	0%	0%
Percentage of recommendations agreed.	100%	100%	100%
Percentage of recommendations due, implemented.	100% or escalated	100% or escalated	100% or escalated
Timescales: Draft report issued within 10 working days of completing audit.	100%	100%	% N/A
Final report issued within 5 working days of CLT agreement.	100%	100%	% N/A
Period taken to complete audit –within 3 months from fieldwork commencing to the issue of the draft report.	80%	80%	% N/A
Client Feedback on Audit (average)	Good to excellent	Good to excellent	N/A

*NB Work scheduled in and due to start April, this will give us the full previous 12 months to review financial transactions.

Other Matters of Interest

12. The CIPFA Better Governance Forum has issued some guidance for Audit Committees to help when considering the development of an effective Annual Governance Statement – this is attached in **Appendix 5.**

Appendix 1 – Details of Limited Assurance Reports

Progress & Delivery – Limited Assurance – issued June 2017

Background and Context

Performance of the council's services, delivery of the Corporate Plan and the Commercial Plan are reported via the Progress and Delivery (P&D) to members and senior management to provide a key part of the Council's oversight on performance of corporate aims and objectives.

The last assurance map from 2015 rated the process as Amber and the last Internal Audit review in 2014 gave limited assurance around the P&D process.

This is the third review of Progress & Delivery reports over the last four years. The previous reports have given Substantial (2012) and then Limited (2014) assurance. For this review we considered not just the report and processes for compiling the report as in the previous two reviews but also the outputs and outcomes of the report and how these feed into the Councils management of performance.

Scope

To review the systems and processes that the Council has in place to provide assurance that the corporate plan is being delivered.

Verify that the management and monitoring of performance information is understood and applied by staff.

Confirm that the current reporting process does provide the required information and assurance that corporate themes, aims and objectives are being delivered.

Risks

To provide assurance the following risk areas to be reviewed -

- Performance, the Corporate Plan and the health of the Council is not monitored and managed as reporting systems are ineffective.
- The report is incomplete or inaccurate as services are unaware of the reporting requirements and importance of accurate information.
- Business intelligence and performance information is not used to improve services and delivery.
- The reports are inaccurate due to a lack of governance and monitoring on content.
- There is a lack of scrutiny and challenge from members.
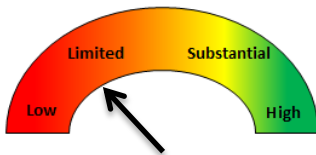
Risk	Rating (R-A-G)	Recommendations	
		High	Medium
Risk 1 - Performance, the Corporate Plan and the health of the Council is not monitored and managed as reporting systems are ineffective.	Amber	0	2
Risk 2 - The report is incomplete or inaccurate as services are unaware of the reporting requirements and importance of accurate information.	Red	1	0
Risk 3 - Business intelligence and performance information is not used to improve services and delivery.	Red	1	0
Risk 4 - The reports are inaccurate due to a lack of governance and monitoring on content.	Amber	0	1
Risk 5 - There is a lack of scrutiny and challenge from members.	Amber	0	0

Limited Assurance

Key Messages

We found that the format and readability of the report had improved and it clearly highlights good and poor performance measures. However after several years of developing the reports they are not in some areas, providing a comprehensive performance overview in terms of the measures set out in the scorecards.

This system has been used over the last four years covering service performance, corporate and commercial measures.

A proportion of the measures are not being completed or do not have targets so will not be included in the quarterly reporting system. The impact is that performance information on the reports is incomplete and managers and members might not be making decisions based on the full information.

This effects members and senior officers' ability to scrutinse and

Key Messages

challenge performance information and reduces the asurance that can be placed on the reports.

The system for compiling the report is based on using Minerva and word documents to copy and paste performance information into reports (there is no dedicated performance management system in operation). This requires managers to update performance measures on the Minerva system.

The issues around the missing data and targets could undermine the confidence that can be placed on the reports. We feel the Council should review whether the current system is focused on the right measures and is workable in its current form.

To address current issues with the process the Council should consider the following points,

POLICY

- Ensure there is an agreed policy on P&D reporting and guidance on the process of collating and reporting information.
- Policy and guidance are appropriately communicated with the relvant staff to support engagment in the process.
- Consider getting the most effective use from the performance information. Review how P&D measures integrate and support Council performance management.
- Investigate the business case, costs and benefits for procurment or shared use of a performance management system if appropriate.

PEOPLE

- Effectively communicate roles and responsibilities for the reporting process and ensure managers are clear and engaged on the process of compiling the reports.
- Ensure there is effective monitoring and management engagement with the process to provide assurance on accuracy, completeness and timeliness of the reports.
- Consider whether the curent system provides the right level of information for both members and managers on performance. There are around 250 measures currently recorded internally and reported to members. Not all of these will provide member insight into performance and delivery.

PROCESS

- The Council should review how to make the reporting process an integrated part of managers service performance reporting. In some service areas the current system works as a stand alone process and not as part of a wider performance management culture.
- Part of any review should consider how the Council uses the information provided. Systems should be developed to ensure a process of feeding back and learning is applied to performance reporting on measure above or below targets. This would support embedding the process and integrating it into everyday service delivery.
- All measures included for reporting should be SMART and fulfil the aims of providing assurance to members on key delivery areas and or provide useful interal service performance information to managers.
- Ensure that policy and guidance is clear on management responsibilities, including completion of the required information, time lines for recording data and for when reports are due.

At the time of this audit review the Business Improvement Team Manager and the Chief Operating Officer are developing a report based on their internal review and observations on ways to improve the progress and delivery process. This report is highlighting similar issues to this audit review. We have worked closely with the manager and the Chief Operating Officer on developing the recommendations to strenghten the P&D process.

We would like to thank the Team Managers we spoke to about P&D reporting for their input and insight on this review. We would espcially like to thank the Business Improvement Team Manager and the Chief Operating Officer for their time and input into developing this report and action plan.

Areas of Good Practice

The report format is much improved with coloured symbols representing good or poor performance and directions of travel added for reported measures to give an indication of trends over time.

Management have engaged and worked with members to
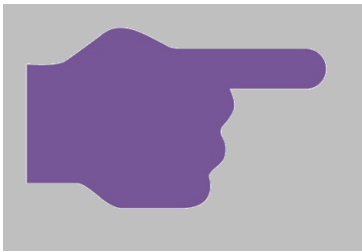
develop the report and format for clarity on measures reported.

Managing your risks

Good risk management, including maintaining risk registers, helps the Council to identify, understand and reduce the chance of risks having a negative impact on achievement of its objectives.

The overall risk that P&D reporting is not effective is a significant one and we feel should be included on the Council's Service Risk register for monitoring.

Management Response

The Progress and Delivery system of monitoring and managing performance has been developed since 2012 (prior to that there was no systematic performance reporting at the Council). The process has been reviewed annually by officers and members between January and March and has developed every year based on these reviews.

It has always provided senior officers and members information on: progress on delivering the coporate plan and performance within services. In 2016 a section was added to the report to provide monitoring and performance information on the delivery of the Commercial Plan.

The report is quarterly, however some measures are only reported annually or biannually. The Corporate Plan and Commercial measures are only reported biannually.

This review will help mature the Progress and Delivery process into a performance management system.

The report members and senior officers receive is by exception, meaning that it only includes measures that are either performing above or below target and outside specific tolerances.

Whilst the audit review and recommendations represent an accurate assessment of the progress and delivery process at this time and the recommendations will significantly improve the process, it is important to remember that the system is subject to rigourous senior management oversight. This means that whilst there are gaps in data and some areas do not have targets set, the key areas that are significant to the delivery of the council's services have comprehensive data and the majority have SMART targets. Therefore the risk identified by the audit that decisions based on the report are not being made based on full information is miniscule.

The principal issue with the current progress and delivery process is that it lacks focus, in that it is trying to do two things at the same time: report to members on the current "health of the council" in terms of its performance in its key areas of operation, the delivery of the Corporate Plan and the Commercial Plan; it is at the same time and in the same report trying to provide team managers with performance information which they can use to manage their services. There will be some degree of overlap, however the combining of these two purposes does not help either the clarity of the report or the managers who have responsibility for reporting the performance of their teams.

As has been recognised by the audit team the purpose of the progress and delivery report for the 2017/18 municipal year is already under review. This is being combined with a review of what services include in their annual service plans.

The outcome of this review will mean that the measures which are reported to members through the progress and delivery process will be those measures which go to the heart of the delivery of the Council's services. This will give members a clear and regular review of performance of the council at a level appropriate to them. Meanwhile measures that are taken out of the current progress and delivery report will be considered for inclusion as "service measures" in the each services annual service plan.

This process will be in place for the first progress and delivery report in the 2017/18 municipal year.

The management would like to thank the audit team for a set of recommendations which will assist with making the progress and delivery reports better focused and more usable in the future.

Appendix 2 – Audit Plan Schedule

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Effective Decision Making	Consultancy - review to provide insight and support on the Councils decision making process by reviewing a sample of key decisions.	May 17	May 2017		Fieldwork
Development Management Services Consultancy Phase 2	Phase 2, provide assurance that improvement plans and changes have led to better outcomes and a sustainable Development Management Service.	May 17	May 2017		Fieldwork
Commercial Plan Phase 2	Provide assurance on the management and delivery of the key Commercial Plan themes. Review how services and key projects are structured and align to the commercial plan deliverables and objectives.	April 17	April 2017		Draft Report
Housing Benefits Subsidy	Test a sample of benefit cases to on behalf of the external auditor KPMG to provide assurance on the subsidy claimed by the Council	Q2 July			Initial enquiries and sample selection started.
Bank Rec	New system in place, audit requested by Finance manager to provide assurance that the new system is operating as intended and providing a robust bank rec process.	Q2 Aug			Opening Meeting booked for July
Procurement	Provide assurance on the procurement process and rationale. Review whether	Q2 Aug			Opening meeting booked for June

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
	alternatives are considered as part of the process including partnerships, shared services and commissioning.				
ICT Patch Management	Confirm that software updates and patches are effectively applied and monitored across the Councils key ICT applications.	Q2 Aug			Opening meeting agreed
NK Partnership	Provide assurance on the monitoring and management of this key partnership.	Q2 July			Opening Meeting booked for July Q2
Sales and Invoicing	To provide assurance That managers understand the commercial principals of traded services. To provide assurance that finance systems and invoicing are compatible with commercial aims.	Q2 Aug			Opening Meeting booked for July Q2
Good Governance Ethics	Consultancy - Review the Council governance arrangements against recommended CIPFA best practice and provide assurance on the systems, processes and outcomes.	Q3			Consultancy
EB / Programme Board	Review the aims and effectiveness of the EB board. Provide assurance that the new board structure is providing an effective governance framework.	Q3			
Choice Based Letting's	To provide management with assurance that	Q3			

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
Follow Up	actions from previous key audits have been implemented and this has led to improved outcomes.				
Local land Charges Follow Up	To provide management with assurance that actions from previous key audits have been implemented and this has led to improved outcomes.	Q3			
Combined Assurance Mapping	Document the Councils critical areas to provide an assurance rating to inform the audit plan and report to management and members.	Q4 - Oct 2017			
Contingency Days – P&D Follow Up	Follow up last years limited assurance review to ensure management actions have been implemented and have resulted in an improved process.	Q4			
Growth	To follow up on 2016 growth audit work and provide assurance on project and programme work in delivery.	Q4			
Key Controls Finance	Delivery of key control testing to enable the Head of Internal Audit to form an opinion on the Council's Financial control environment.	Q4			
PCI DSS Follow Up	To provide management with assurance that actions from previous key audits have been implemented	Q4			

Area	Indicative Scope	Planned Start Date	Actual Start Date	Final Report Issued	Current Status / Assurance Opinion
	and this has led to improved outcomes.				
Licensing	Review the performance of the section and consider recent legislative changes and Taxi safeguarding issues.	Q4			
ARCUS Project	Provide assurance that the new Development management ICT system is being effectively managed and installed.	Q4			

Appendix 3 - Overdue Audit Recommendations at 30th June 2017

Data is for audits where recommendations were due to be implemented by 30th June 2017

Activity	Issue Date	Assurance	Total Recs	Recs implemented	Priority of Recommendations o/s		
					High	Medium	Not yet due
PCI DSS 16/17	March 2017	Limited	8	6	0	0	2*
ICT Incident Management 16/17	Feb 2017	Substantial	6	6	0	0	0
Growth 16/17	March 2017	Substantial	8	4	0	0	4**
ICT Infrastructure 16/17	August 2013	Limited	15	14	0	0	1***
Key Policies and Procedures 16/17	Sept 2016	Substantial	12	11	0	0	1****
Local Land Charges	Nov 2015	Low	11	10	0	0	1*****

Activity	Issue Date	Assurance	Total Recs	Recs implemented	Priority of Recommendations o/s		
					High	Medium	Not yet due
15/16							
Land & Property service 15/16	June 2016	Substantial	6	4	0	0	2******

* Original date for completion May 2017, revised date September 2017.
**Original date for completion June 2017, revised date August 2017.
***Original date 2013, revised date December 2017.
****Original date for completion March 2017, revised date August 2017
*****Original date for completion March 2017, revised date Sept 2017.
******Original date for completion Nov 2016, revised date August 2017.

Appendix 4- Assurance Definitions[1]

High Assurance	Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance. The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.
Substantial Assurance	Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance. There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.
Limited Assurance	Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance. The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.
Low Assurance	Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance. There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.

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[1] These definitions are used as a means of measuring or judging the results and impact of matters identified in the audit. The assurance opinion is based on information and evidence which came to our attention during the audit. Our work cannot provide absolute assurance that material errors, loss or fraud do not exist.

Appendix 6- Details on overdue audit recommendations 2017/18

Name	Priority	Finding	Agreed Management Response	Date to be completed	Response Comments	Revised Date for completion	Person responsible
WLDC_ICT_Infrastructure 12/13	High	Ensure that a comprehensive ICT strategy is produced, and in particular addresses the question of 'sharing' services and people across Local Authorities.	Agreed - Gareth Kinton (ICT Manager) will progress the recommendation for a detailed IT strategy with the business. It is recognised that the IT strategy should 'align' with other strategies from partner Authorities to whom closer integration may be required in the future.	31/12/2013	The ICT strategy has been in development for some time and whilst a full strategy has not been agreed during that period the development and progression of the Corporate ICT has continued to be developed. An ICT Strategic Overview was agreed with Corporate Policy and Resources in June 2015 and in recent months we have had SOCITM undertaking work to review our current plans and carry out maturity surveys of IT and Digital provision. Whilst an IT strategy is still intended to be delivered this will now be aligned with the work on our Closer to the Customer (CTTC) programme which is currently being scoped.	31/12/2017	James O'Shaughnessy
Local Land Charges 2015/16	High	The service is exposed to changes in volumes of work due to the manual intensive process used to complete searches. There has been an ongoing project to address this and introduce an automatic system since 2004 which to date is not complete. There is a high risk of reputational damage and possible implications on future market share and income due to the delay in completing search	There is an ongoing process through the Councils decision making structure to solve the automatic system requirement for Land Charges. With several options being presented to management.	31/03/2017	Procurement process underway and Arcus system purchased. Plan in place to implement across land Charges; Building Control and Planning. Two staff members recruited for data transfer.	30/09/2017	Phil Hinch

			requests.					
PCI DSS	High	A requirement of the PCI DSS standard (v3.1) is that all staff are aware of the importance of card holder data security. The Council, in completing its compliance questionnaire, has indicated 'yes' but this is not strictly the case as there is no explicit reference to card holder data security in the Information Security training, provided by the Council, for its staff. The revised PCI DSS standard (v3.2) goes further in directing staff to card holder data security policy and procedures. The revised 3.2 standard is currently best practice but this will become a requirement as of February 2018. The Council does not currently have an approved PCI DSS security policy although we have made the Information Governance Officer aware and this is being developed.	5.A PCI DSS security policy will be produced and made available to relevant staff. Our Information Security Policy will incorporate reference to the PCI DSS security policy and card holder data security. Training arrangements for all staff will be provided via Learning Pool and processes to promote on-going awareness will be implemented.	31/05/2017	1. PCI-DSS Security Policy adopted by Corporate Policy and Resources Committee on 13/4/2017. 2. PCI-DSS LearningPool module prepared for roll-out to staff. Implementation by mid May. 3. LearningPool module tested by Customer Services ready to be rolled out to staff.	31/07/2017	Steve Anderson
Land, Property & Estate Management 2015/16	Medium	The Council has not implemented one of the key monitoring systems documented in the land and property strategy. This process is designed to support effective	Decisions are now recorded on a simple spraeddsheet in order that progression can be tracked. This will be reconsidered when the new service	30/06/2016	Decisions are now recorded on a simple spreadsheet in order that there progression can be tracked. This will be reconsidered when the new service restructure is implemented.	31/08/2017	Eve Fawcett-Moralee

		working and progress on asset management. The strategy states that all asset decisions will be monitored through a table which records priority, timescales and resource. With the large amount of asset work ongoing, different groups being involved in asset decisions and the raised profile of the service it is important that the Council maintains an overview of progress.	restructure is implemented.				
Land, Property & Estate Management 2015/16	Medium	The Council has adopted a corporate landlord approach to asset management. Where the team are central to all asset decisions and provide a consistent lead on land and property matters. The Council should reassess its strategic corporate landlord approach to ensure the available resource can deliver this approach. Processes and systems should be strengthened to ensure the property section is involved in all projects and decisions in line with the corporate land lord approach. We found examples here this was not the case and while this is not in line with stated strategic aims it also risks duplicating work, increased costs	Develop an internal comms and PR programme to highlight what the property section does and to reinforce the corporate landlord message.	31/07/20 16	Vision of new service restructure combining Property Assets and Growth team at a strategic level will go some way to addressing this matter. Further comms relating to the new service acting as Client representative on all matters property will seek to embed this. A possible solution to this is a property reference which will be discussed at the next Land and Property forum.	31/08/2017	Gary Reevell

		and possible poor outcomes for the Council due to this approach.					
PCI DSS	Medium	The Council has confirmed in the self-assessment questionnaire that there is a current network diagram that documents all connections between the cardholder data environment and other networks, including any wireless networks. The diagrams provided to us to support this assertion do not provide a sufficient level of detail to clearly document the infrastructure used. The completion of sufficiently detailed network diagrams can go on to inform the response to further questions in the self-assessment questionnaire.	6.A review of the detail of the supporting network diagram will be undertaken	01/04/2017	Work is currently underway to produce a supporting diagram.	31/10/2017	Cliff Dean
Growth Programme Audit	Medium	Some staff members within the Projects and Growth Team with project management responsibility are not experienced in managing major projects and have not formally received Projects In Controlled Environments (PRINCE 2) project management training. The Council's project management approach is based on the PRINCE2 methodology. We acknowledge that on the job coaching, one to	Further training requirements will be reviewed via staff appraisals in March 2017 and incorporated into the Training Needs Assessment for the team. It is considered that PRINCE 2 Methodology may be too complex for most team members but as the business case and project methodology documentation has	30/04/2017	Appraisals completed and reference made to need for PM training for relevant team members. Note that we now await approval of training budget from HR in order to implement this training. It should also be noted that we are awaiting guidance on in-house training options which I understand are being organised subject to roll-out of new project methodology.	31/07/2017	Joanna Walker

		one staff supervisions and introductory training on the Council's internal project management system are given especially to new staff members.	been revised, in-house training will be required for all team members.				
Key policies and procedures	Medium	There is a corporate retention and destruction schedule which is located on the Council's Minerva site. This was last updated in 2014. Although key policies are stated within the retention policy, they are not explicitly stated individually but it is clear how long they have to be retained for. There is currently an ongoing corporate project 'Implementation of the Records Management Policy'. This has been rolling since 2015. This will not only bring the retention and destruction schedule up to date but will help to address document control such as naming conventions and versioning.	Appropriate focus and scrutiny on the management of the project will be undertaken to realise the achievement of the objectives	31/05/2017	1. Presentation of project progress and next steps given to SLT members on 2/5/2017. 2. R&D Schedule being updated as information is identified. Likely to be ready for issue end Aug 2017.	31/08/2017	Steve Anderson

Growth Programme Audit	Medium	We found that risks for the growth programme are identified and recorded in the Projects and Growth Service Plan whilst specific project risks are recorded in the relevant Project Development & Board Approval document which forms part of the stage 2 of the Council's project management methodology. Although highlight reports are produced for the Growth Board presenting key matters on the delivery progress, no evidence was provided to confirm that:- • The identified project risks are included in the Council's operational risk register • Project risk owners are clearly identified • Project risks are currently being monitored	Minerva Risk Register currently being adapted to capture project risks automatically from the project documentation. Project Risks to date will be uploaded manually into the Minerva Risk Register Service risks have been updated for the Project and Growth team Please see above, this will be captured within the Minerva Risk Register and reviewed as standard at each Entrepreneurial Board.	30/06/2017	Service risks updated and to be continually reviewed The Minerva risk register has not yet been updated either manually or automatically with the project risks due to workloads. Project risks continue to be recorded in the project paperwork. The new system is currently being developed.	31/08/2017	Joanna Walker
Growth Programme Audit	Medium	Significant amount of staff time and effort is used in the preparation of documentation supporting the projects especially during the early stages of the project development. The amount of paperwork prepared and processes followed do not take into consideration the size	The Project Board system has been reviewed and the new Entrepreneurial Board will now replace the Growth Board and Commercial Board. This should help to streamline the reporting mechanisms once the	30/06/2017	Implementation underway	31/07/2017	Darren Mellors

		and complexity of the project activity. We acknowledge that lessons learnt from past experiences e.g. judicial reviews resulted into strengthening of the project management controls and processes. However, we feel that the current controls and processes are excessive and are not applied proportionally to the activity under review.	system has been embedded.				

End of report