

## **GOVERNANCE COMMITTEE**

THURSDAY, 24TH JANUARY, 2019, 6.00 PM

WHEEL ROOM, CIVIC CENTRE, WEST PADDOCK, LEYLAND PR25  
1DH

### AGENDA

**1 Apologies for absence**

**2 Declarations of Interest**

Members are requested to indicate at this stage in the proceedings any items on the agenda in which they intend to declare an interest. Members are reminded that if the interest is a Disclosable Pecuniary Interest (as defined in the Members' Code of Conduct) they must leave the room for the whole of that item. If the interest is not a Disclosable Pecuniary Interest, but is such that a member of the public could reasonably regard it as being so significant that it is likely that it would prejudice their judgment of the public interest (as explained in the Code of Conduct) then they may make representations, but then must leave the meeting for the remainder of the item.

**3 Minutes of the Last Meeting**

(Pages 3 - 6)

Held on Thursday, 22 November 2018, to be signed as a correct record.

**4 Audit Progress Report**

(Pages 7 - 12)

Report of the External Auditor attached.

**5 Housing Benefit Certification Letter**

(Pages 13 - 16)

Report of the External Auditor attached.

**6 Internal Audit Progress Report**

(Pages 17 - 22)

Report of the Interim Head of Shared Assurance Services attached.

Heather McManus  
CHIEF EXECUTIVE

Electronic agendas sent to Members of the Governance Committee Councillors Alan Ogilvie (Chair), James Patten (Vice-Chair), Warren Bennett, Paul Foster, Michael Green, David Suthers and Ian Watkinson

The minutes of this meeting will be available on the internet at [www.southribble.gov.uk](http://www.southribble.gov.uk)

#### Forthcoming Meetings

6.00 pm Thursday, 14 March 2019 - Wheel Room, Civic Centre, West Paddock, Leyland PR25 1DH

<b>MINUTES OF</b>	<b>GOVERNANCE COMMITTEE</b>
<b>MEETING DATE</b>	<b>Thursday, 22 November 2018</b>
<b>MEMBERS PRESENT:</b>	Councillors Alan Ogilvie (Chair), James Patten (Vice-Chair) and Michael Green
<b>OFFICERS:</b>	Janice Bamber (Interim Head of Shared Assurance Services), Gary Hall (Section 151 Officer), Charlotte Lynch (Trainee Governance and Member Services Officer), Dianne Scambler (Governance and Member Services Team Leader), Dave Whelan (Legal Services Manager/Interim Monitoring Officer), Mark Heap and Michael Jackson (Principal Management Accountant)
<b>OTHER MEMBERS AND OFFICERS:</b>	Councillor Colin Clark (Cabinet Member (Corporate Support and Assets)), Councillor Mary Green, Councillor Keith Martin, Councillor Caroline Moon (Deputy Leader of the Council, Cabinet Member (Neighbourhoods and Streetscene) and Deputy Leader of the Conservative Group), Councillor Margaret Smith (Leader of the Council and Leader of the Conservative Group) and Councillor Phil Smith (Cabinet Member (Regeneration and Leisure))
<b>PUBLIC:</b>	0

## 31 Quorum

At the commencement of the meeting at 6pm, the Committee was not quorate.

The Council's Constitution states that:

*"During any meeting if the minimum number is not present then the meeting will adjourn for 15 minutes. If, after 15 minutes, the minimum number of members are still not present the meeting will immediately adjourn to a fixed date and time or the next ordinary meeting."* (Point 29.3, South Ribble Borough Council Constitution).

As a result, the meeting was adjourned for 15 minutes to allow Councillor Michael Green, who was running late due to business commitments, to make the meeting.

In the absence of any further Members being present after the adjournment the Chair, following consultation with the Legal Services Manager, made the suggestion for the meeting to take place against the following background:

- The first two reports did not require any substantive decision to be made, but rather asked that the Committee note the report.
- The third item (Item 6) required a decision be made as to whether the Committee would recommend to Council the addition of LVNAV Money Market Funds to the list of approved Investment Counterparties.

- Councillor Michael Green was on route and had advised that he would arrive shortly.
- Following the meeting, all absent Committee Members would be emailed explaining the background to the meeting and asking for their acceptance of this and any decisions made. Should any Committee Member object, then any decision taken of the night would be rendered void and a new Committee meeting would be scheduled.

Councillor Michael Green arrived at the meeting at 6:50pm and was present when deciding on Item 6.

### **32 Apologies for absence**

Apologies for absence were received from Councillors Warren Bennett, Paul Foster, David Suthers and Ian Watkinson.

### **33 Declarations of Interest**

None were declared.

### **34 Minutes of the Last Meeting**

RESOLVED: (Unanimously)

That the minutes of the Governance Committee meeting held on 20 September 2018 be confirmed as a correct record for signing by the Chair.

### **35 First Internal Audit Interim Report**

The Committee received a report of the Interim Head of Shared Assurance Services that provided an update on the progress made to the South Ribble and Shared Services Internal Audit Plans for the period April 2017 – September 2018 and provided an appraisal of the Internal Audit Service's performance.

The report indicated that the service was performing below target with regards to the percentage of planned time used and the percentage of audit plan completed. However, it was highlighted that targets had been exceeded in regards to the percentage of management actions agreed and the overall customer satisfaction percentage.

In response to the Chair, the Interim Head of Shared Assurance Services provided assurances that the team would be enhanced and have the necessary staff capacity to ensure that the Internal Audit Plan would be completed, as planned, by the end of the year 2018/19.

A review of the Internal Audit Services would be undertaken following the departure of two senior officers.

The Chair requested that the wording under the Status column of the Internal Audit Plans table, as shown in Appendix 1, be changed in future reports to say either 'late' or 'not due to start until...', as opposed to 'not started', for clarification purposes.

RESOLVED: (Unanimously)

That the report be noted.

### **36 Audit Progress Report and Sector Update**

The Committee received a report of the External Auditor detailing the progress being made in the delivery of their responsibilities as well as providing a wider sector update.

The External Auditor reported that workshops had taken place with staff from the Council's finance department, on key issues surrounding the audit. It was also reported that the auditing of the Council's Housing Benefit Subsidy Claim was currently underway and would be completed by 30 November 2018 as planned.

The Committee sought clarification regarding the ability of Local Government Authority Trading Companies (LATC's) to change terms and conditions of contracts with regards to pensions and decision-making powers. The Section 151 Officer acknowledged that he was not aware of any Local Authorities that had given decision-making powers fully to an LATC but advised that it would be possible to set specific parameters to establish a Board of Members.

The Chair queried if data on the number of councils in Lancashire, or more widely in England, with similar arrangements was available, to which the External Auditor responded that he would investigate. It was acknowledged that Pendle Borough Council had formed at least three LATC's and that Liverpool City Council's housing department used an LATC.

RESOLVED: (Unanimously)

That the report be noted.

### **37 Treasury Management Activity Mid-Year Review 2018-19**

The Committee received a report of the Deputy Chief Executive (Resources and Transformation) that presented the performance of the Council's Treasury Management in the financial year 2018/19 to the end of September. The report also proposed a further amendment to the Investment Strategy for 2018/19, which required the approval of full Council.

South Ribble Borough Council's Average Interest earning rate to the end of September 2018 exceeded the target rate by 0.17%. It was acknowledged that this performance to September 2018 was a result of funds being held mainly in term deposits.

This figure did not exceed Link Asset Services' suggested rate of 0.75% but it is anticipated that South Ribble's earning rate will exceed this by the end of the financial year.

The report proposed that the Committee recommend to Council that Low Volatility Net Asset Value (LVNAV) Money Market Funds should be added to the list of approved Investment Counterparties due to enforced changes in legislation in January 2019.

In response to a query as to whether investments would have to be withdrawn and reopened once the new type of Money Market Fund was enforced from January 2019 onwards, and whether this would result in a loss of interest, it was confirmed that the funds would change status in mid-January but that if the recommendation was rejected by full Council the accounts would have to be closed and the funds placed into a lower interest Debt Management Fund.

The Vice-Chair referenced a breach of the maximum amount permitted in approved Investment Counterparties that occurred in June 2018 and September 2018 and questioned where the responsibility for this error lay, to which the Principal Management Accountant stated that two senior members of staff must be present when money is moved and that low staffing levels in September 2018 meant that no such persons were available. Further to this, the preceding Deputy Section 151 Officer was reluctant to place term deposits that would last for six months and thus succeed her employment.

Councillor Michael Green arrived at the meeting.

It was noted that these operational issues have been resolved and that increasing the limit from £5 million to £6 million would alleviate the risk of such issue occurring again.

Only one average Investment Activity rate exceeded the target rate, and it was queried what the Council's strategy was for exceeding all targets. It was explained that many term deposits were now maturing with cash to return within the following weeks, and that reinvesting this money with a Local Authority would help to exceed the target rate. It was acknowledged that banks such as Royal Bank of Scotland and HSBC cannot be used due to the high minimum investment levels.

RESOLVED: (Unanimously)

1. That the report be noted.
2. That Members of the Committee recommend to Council that Low Volatility Net Asset Value (LVNAV) Money Market Funds be added to the list of approved Investment Counterparties.

Chair

Date

# Audit Progress Report

South Ribble Borough Council

24 January 2019



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# Introduction

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This paper provides the Governance Committee with a report on progress in delivering our responsibilities as your external auditors.

Members of the Governance Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications [www.grantthornton.co.uk](http://www.grantthornton.co.uk) ..

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

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# Progress at 8 January 2019

## Financial Statements Audit

We have started planning for the 2018/19 financial statements audit and are due to commence our interim audit in February 2019. Our interim fieldwork visit is expected to include:

- Updated review of the Council's control environment
- Updated understanding of financial systems
- Review of Internal Audit reports on core financial systems
- Early work on emerging accounting issues
- Early substantive testing.

We expect to issue our audit plan summarising our approach to the key risks on the audit in February 2019. We will report any findings from the interim audit to you in our Progress Report at the April Governance Committee.

## Value for Money

The scope of our work is set out in the guidance issued by the National Audit Office. The Code requires auditors to satisfy themselves that; "the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources".

Audit guidance for value for money working in 2018/19 has now been issued and remains consistent with prior years. The guidance confirmed the overall criterion as: "in all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people".

The three sub criteria for assessment to be able to give a conclusion overall are:

- Informed decision making
- Sustainable resource deployment
- Working with partners and other third parties.

We have started our initial risk assessment to determine our approach and will report our work in the Audit Findings Report, giving our Value For Money Conclusion by the deadline of 31 July 2019.

## Other areas

### Certification of claims and returns

We certified the Council's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Work and Pensions. The results of the certification work are reported to you in our certification letter.

### Meetings

We recently met with your s151 Officer to discuss the implications for the Council from Brexit. Our regular meetings with the Finance Team are planned for January and February 2019.

### Events and Publications

Our accountants' workshops are taking place during January and February 2019. Invites have been sent through to your Finance Team.

# Audit Deliverables

## 2017/18 Deliverables

### Annual Certification Letter

This letter reports any matters arising from our certification work carried out under the PSAA contract.

Planned Date

December 2018

Status

Complete

## 2018/19 Deliverables

### Fee Letter

Confirming audit fee for 2018/19.

Planned Date

April 2018

Status

Complete

### Accounts Audit Plan

We are required to issue a detailed accounts audit plan to the Governance Committee setting out our proposed approach in order to give an opinion on the Council's 2018-19 financial statements.

February 2019

Not yet due

### Interim Audit Findings

We will report to you the findings from our interim audit and our initial value for money risk assessment within our Progress Report.

April 2019

Not yet due

### Audit Findings Report

The Audit Findings Report will be reported to the July Governance Committee.

July 2019

Not yet due

### Auditors Report

This is the opinion on your financial statement, annual governance statement and value for money conclusion.

July 2019

Not yet due

### Annual Audit Letter

This letter communicates the key issues arising from our work.

August 2019

Not yet due

### Annual Certification Letter

This letter reports any matters arising from our certification work carried out under the PSAA contract.

December 2019

Not yet due





**Grant Thornton**

An instinct for growth™

Our ref: SRBC/Certification/17-18  
Your ref:

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8 January 2019

Dear Tim

## Certification work for South Ribble Borough Council for the year ended 31 March 2018

We are required to certify the Housing Benefit subsidy claim submitted by South Ribble Borough Council ('the Council'). This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

The Local Audit and Accountability Act 2014 gave the Secretary of State power to transfer Audit Commission responsibilities to other bodies. Public Sector Audit Appointments Ltd (PSAA) took on the transitional responsibilities for HB COUNT issued by the Audit Commission in February 2015.

We have certified the Housing Benefit subsidy claim for the financial year 2017/18 relating to subsidy claimed of over £20.7 million. Further details are set out in Appendix A.

We are pleased to report that no new issues were identified as part of our detailed testing of individual cases. A qualification letter was required to confirm that issues raised in previous years had now been resolved and evidenced through additional testing.

The indicative fee for 2017/18 for the Council was based on the actual 2015/16 certification fees, reflecting the amount of work required by the auditor to certify the Housing Benefit subsidy claim that year. The indicative scale fee set by PSAA for the Council for 2017/18 was £7,128. This is set out in more detail in Appendix B.

Yours sincerely

Grant Thornton UK LLP

**Appendix A - Details of claims and returns certified for 2017/18**

<b>Claim or return</b>	<b>Value</b>	<b>Amended?</b>	<b>Qualified?</b>	<b>Comments</b>
Housing benefits subsidy claim	£20,703,670	No	Yes	We are pleased to report that no new issues were identified as part of our detailed testing of individual cases. A qualification letter was required to confirm that issues raised in previous years had now been resolved and evidenced through additional testing.

**Appendix B: Fees for 2017/18 certification work**

<b>Claim or return</b>	<b>2015/16 fee (£)</b>	<b>2017/18 indicative fee (£)</b>	<b>2017/18 actual fee (£)</b>	<b>Variance (£)</b>
Housing benefits subsidy claim (BEN01)	£7,128	£7,128	£7,128	£0
Total	£7,128	£7,128	£7,128	£0

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REPORT TO	ON
Governance Committee	24 January 2019



TITLE	REPORT OF
Internal Audit Progress Report as at 31 December 2018	Interim Head of Shared Assurance

Is this report confidential?	<b>No</b>
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## 1. PURPOSE OF THE REPORT

To provide the Governance Committee with a summary of Internal Audit work undertaken for South Ribble and the Shared Services element for the period 1<sup>st</sup> April 2018 to 31<sup>st</sup> December 2018

## 2. RECOMMENDATIONS

2.1 Members are asked to consider and note the contents of the report

## 3. EXECUTIVE SUMMARY

Governance Committee are required to be informed of and review Internal Audit work as part of their review of the Council's internal control environment and overall Governance arrangements. To that end the report outlines the work undertaken for the period outlines, the individual opinion of the internal control environment of those pieces of work outlined; the progress of work and a summary of the work expected to be completed in the fourth quarter of the financial year 2018/19.

Detailed information in regard to progress against individual areas of work / auditable areas has been provided at Appendix 1.

## 4. CORPORATE PRIORITIES

The report relates to the following corporate priorities:

Excellence and Financial Sustainability	<b>X</b>
Health and Wellbeing	
Place	

Projects relating to People in the Corporate Plan:

People	
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## 5. BACKGROUND TO THE REPORT

This is the progress report of work undertaken for the 2018/19 Plan, which was previously agreed with the Governance Committee

## 6. PROPOSALS (e.g. RATIONALE, DETAIL, FINANCIAL, PROCUREMENT)

- 6.1** Appendix 1 identifies the status of each piece of work / audit review and stage the audit review is at, e.g., Scope identified and agreed; Draft Report completed and with Interim Head of Shared Assurance for review etc. The report has been produced in this way in order to outline to Members the actual status of each area of work and the progress made since the last report. The report outlines completed work and their assurance rating. In that regard, the assurance rating is based on the four levels of assurance previously agreed; Limited, Adequate, Substantial and Full. The RAG (Red, Amber, Green) status has been removed due to the ambiguity of the application of the risk rating for individual areas; that is some areas of the plan that have been designated Major & Critical risk whilst being important services of the Council, they are not designated fundamental / key systems of the Council.
- 6.2** Progress has been made against the Audit Plan, however, there have been resource issues due to ongoing vacancies; the unexpected long term illness of a member of staff, since October, within Insurance having an impact on Audit work and the more recent absence of a team member due to an unexpected bereavement. The continued support to the risk management process has continued to the end of December, however, due to the resource issues it has been agreed that the risk management roll out will not be a priority for the Audit Service for the last 3 months; the focus will be completing the Audit Planned work. As can be seen from the appendix a number of pieces of work are completed and are at Draft Report stage, these will be completed and issued by the end of January 2019.
- 6.3** As can be seen from Appendix 1 a number of pieces of work require completion within the final quarter of the year, in order to ensure significant progress is made on the plan, the following will be implemented:-
- i) the key financial audits have previously been audited on an annual basis and determined to have achieved full / substantial assurance, for 2018/19, the remaining reviews will be completed by ensuring previous recommendations are implemented and undertaking sample compliance testing;
  - ii) a review of the scope of each audit review will be agreed by the Interim Head of Audit & Assurance, the scope will focus on key risks in those areas that are reviewed and reduced timescales allocated where appropriate;
  - iii) the resource available and work outstanding will be reconciled and reallocated across the team, work will then be monitored on a weekly basis by the Interim Head of Shared Assurance.

- 6.3** The following table outlines the main pieces of work undertaken in the last period:-

<b>Audit Area</b>	<b>Assurance Rating</b>	<b>Comments</b>
<b>South Ribble Council</b>		
National Fraud Initiative (NFI)	Not applicable	Internal Audit provide support in regard to ensuring accurate data is provided for submission and submitting data to the Cabinet Office. This has now been undertaken for 2018/19. Council Tax and Electoral Registration Data has been submitted for matching in regard to those residents claiming Single Person Discount;

		results have been returned and officers are in the process of investigating any anomalies for fraud, underpayment or error. Further data sets have been submitted, the results of these will be provided by the end of January 2019. Outcomes will be reported to Governance Committee in 2019/20.
General Data Protection Regulations (GDPR)	Not applicable	Internal Audit are providing ongoing support as part of the project group who are implementing GDPR. They will provide advice and support in regard to policies, processes and procedures ensuring that appropriate controls are in place and risks identified. An annual review of GDPR will be included in the Audit Plan annually.
<b>Shared Financial Services (South Ribble)</b>		
Treasury Management	To be determined	LCC have completed this review and the Draft Report is with the Interim Head of Shared Assurance for review.

## 7. FINANCIAL IMPLICATIONS

7.1 There are no financial implications.

## 8. LEGAL IMPLICATIONS

8.1 There are no legal implications.

## 9. OTHER IMPLICATIONS:

9.1 The matters raised in the report are cross cutting and impact upon those individual services reviewed and the Internal Control environment of the Council.

9.2 Failure to report the progress of the Audit Plan to the Governance Committee could result in the lack of awareness of those charged with the responsibility for the Governance of the Council of issues in regard to the Council's overall control environment. This could result in financial, legal and / or reputational harm to the Council.

## 13. BACKGROUND DOCUMENTS (or There are no background papers to this report)

South Ribble Internal Audit Plan 2018/19  
Shared Financial Services Audit Plan 2018/19

## 14. APPENDICES (or There are no appendices to this report)

Appendix 1 – Audit Plan Progress Report for South Ribble Council and Shared Financial Services elements.

Janice Bamber  
Interim Head of Shared Assurance

Report Author:	Telephone:	Date:
Janice Bamber	01772 625272	11 <sup>th</sup> January 2019

INTERNAL AUDIT PLANS 2018/19  
SOUTH RIBBLE COUNCIL

WORK AREA	RISK	QTR	EST (Days)	ACT	BAL	REVIEW STATUS	ASSURANCE RATING	STATUS
<b>CORPORATE</b>								
Annual Governance Statement	N/A	1&4	20	13.42	6.6	Completed	N/A	2017/18 AGS Completed
Anti-Fraud & Corruption	N/A	ALL	10	1.6	8.4	Ongoing updates	N/A	Ongoing policy updates, fraud alerts circulated during 2018/19
National Fraud Initiative (NFI)	N/A	ALL	15	17.5	(2.5)	Data Sets submitted	N/A	Data Sets submitted, CTAX / Elec Reg. SPD results returned & being investigated Further results for other data sets available from end of January results reported to Gov. Cttee. 2019/20
<b>RESOURCES &amp; TRANSFORMATION</b>								
<b>Legal, Democratic &amp; HR Services</b>								
GDPR Implementation	N/A	1	5	12.7	(7.7)	Project Support	N/A	GDPR Implementation group meets weekly to update on progress. Ongoing advice & support provided re policies and procedures
Licensing Service	MAJOR	1	15	13.1	1.9	Completed	Substantial	Completed
Payroll / HR System Data Testing	N/A	4	5	0.0	5.0	Scope agreed To be completed Q4		Work to be completed Q4
<b>Policy, Communications, Customer, Digital &amp; Strategic Asset Management</b>								
Performance Management Information	CRITICAL	4	10	3.4	6.6	Testing in progress To be completed Q4		Audit scope agreed and testing underway to be completed Q4
Project Management	CRITICAL	3	15	0.0	15.0	Scope identified To be completed Q4		To be completed in Q4
Council Tax	CRITICAL	3	10	9.6	0.4	Draft Report		Audit work completed, Draft report with Interim Head of Shared Assurance for review. Issued by 18/01/19
Non-Domestic Rates (NDR)	CRITICAL	3	10	10.7	(0.7)	Draft Report		Audit work completed, draft report with Head of Shared Assurance for review issued by 22/01/19
Housing Benefits	CRITICAL	2&3	10	10.5	(0.5)	Draft Report		Audit work completed, draft report with Head of Shared Assurance for review issued by 22/01/19
Sundry Debtors	CRITICAL	3	10	9.2	0.8	Draft Report		Audit work completed, draft report with Head of Shared Assurance for review issued by 22/01/19
ICT Review	CRITICAL	2&3	15	0.4	14.6	c/f to 2019/20		Significant changes to ICT, audit work to be carried forward into 2019/20
<b>REGENERATION &amp; GROWTH</b>								
<b>Neighbourhoods &amp; Development</b>								
Health & Safety	CRITICAL	2&3	10	0.6	9.4	Q4		Delayed awaiting appointment of new H&S adviser
Health, Leisure & Wellbeing Campus	N/A	ALL	5	0.5	4.5	Completed	N/A	Project Group Audit role advice & support completed
Refuse Collection & Recycling Contract	CRITICAL	2	10	11.0	(1.0)	Completed	Substantial	Completed
My Neighbourhoods	MAJOR	3&4	10	1.2	8.8	c/f 2019/20		Review of service being undertaken, work to be carried forward to 2019/20

<b>Planning &amp; Property</b>								
Property Repairs & Maintenance	CRITICAL	3	15	3.7	11.3	<b>Scope determined</b> To be agreed Q4		Scope of Audit work agreed to be discussed with Head of Service for completion in Q4
Commercial Properties	MAJOR	2&3	15	1.7	13.3	<b>Scope agreed</b> To be completed in Q4		Scope of work agreed to be completed in Q4
City Deal	N/A	ALL	5	1.3	3.7	<b>Completed</b>	N/A	Project Group Audit role advice & support completed
Investment Strategy	N/A	ALL	5	0.4	4.6	<b>Completed</b>	N/A	Project Group Audit role advice & support completed
Housing Development	N/A	ALL	5	0.3	4.7	<b>Completed</b>	N/A	Project Group Audit role advice & support completed
<b>GENERAL</b>								
Residual Work from 2017/8	N/A	1	20	7.1	12.9	<b>Completed</b>	N/A	Completed
GRACE System Administration	N/A	ALL	20	19.2	0.8		N/A	Ongoing
Business Continuity	N/A	ALL	30	0.9	29.1		N/A	Ongoing
Post Audit Reviews	N/A	ALL	10	1	9		N/A	Ongoing
Contingency / Irregularities	N/A	ALL	15	18.3	(3.3)		N/A	Ongoing
Governance Committee	N/A	ALL	15	7.4	7.6		N/A	Ongoing
<b>TOTALS</b>			<b>340</b>	<b>176.7</b>	<b>163.3</b>			

## SHARED FINANCIAL SERVICES

<b>WORK AREA</b>	<b>RISK</b>	<b>QTR</b>	<b>EST (Days)</b>	<b>ACT</b>	<b>BAL</b>	<b>REVIEW STATUS</b>	<b>ASSURANCE RATING</b>	<b>COMMENTS</b>
Treasury Management	CRITICAL	3	20	18	2	<b>Draft Report</b>		LCC Completed Audit work, Draft Report produced; Head of Audit & Assurance to review working papers & report by 26/01/19
Payroll	CRITICAL	4	20	0.5	19.5	<b>Scope identified</b> To be completed Q4		Scope identified, compliance testing in Q4
Creditors	CRITICAL	4	20	0.6	19.4	LCC Q4		To be completed by LCC in Q4
Main Accounting	CRITICAL	4	20	0.0	20.0	<b>Scope identified</b> To be completed in Q4		Scope identified, compliance testing in Q4
Cash & Bank	CRITICAL	4	20	0.2	19.8	<b>Scope identified</b> To be completed Q4		Reduced scope to be agreed and compliance testing undertaken in Q4
Residual Work from 2017/18	N/A	1	15	18.0	(3.0)	<b>Completed</b>	N/A	Completed
GRACE System Administration	N/A	ALL	5	2.0	3.0		N/A	Ongoing
Post Audit Reviews	N/A	ALL	10	0.0	10.0		N/A	Ongoing
Contingency / Irregularities	N/A	ALL	10	6.6	3.4		N/A	Ongoing
<b>TOTALS</b>			<b>140</b>	<b>31.6</b>	<b>108.4</b>			