Bridgend and Vale Internal Audit Service: Head of Internal Audit's Outturn Report April 2015 to March 16
Bridgend County Borough Council.

Executive Summary

This report provides a summary of the work completed by the Bridgend and Vale Internal Audit Shared Service for the year covering the period April 2015 to March 2016 and provides the Head of Audit's annual opinion on the Council's framework of governance, risk management and internal control. Therefore, based on our work carried out for the year, my overall opinion is that the Council's framework of governance, risk management and control is considered to be reasonable.

Introduction

The aim of the Shared Service is to help both Councils meet high standards of service delivery. Internal Audit is an assurance function that primarily provides an independent and objective opinion to the organisation on the control environment comprising risk management, internal control and governance by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic and effective use of resources. The Shared Service supports the Audit Committees in discharging their responsibilities for:

- Advising on the adequacy and effectiveness of the Council's risk management, internal control and governance processes in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2015.
- Supporting the Director of Resources with her delegated responsibility for ensuring arrangements for the provision of an adequate and effective internal audit.
- Monitoring the adequacy and effectiveness of the Internal Audit Shared Service and Director's / Heads of Service responsibilities for ensuring an adequate control environment.

- Supporting the Director of Resources in discharging her statutory responsibilities under Section 151 of the Local Government Act 1972.
- Ensuring that the Council's External Auditor in relation to our work on the main financial systems audits can place reliance on this.

Definition of Internal Audit

Internal auditing is 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. (Source:- Public Sector Internal Audit Standards).

Statutory Framework

Internal Audit is a statutory requirement for local authorities. There are two principal pieces of legislation that impact upon internal audit in local authorities; these are:-

- Section 151 of the Local Government Act 1972 requires every authority to make arrangements for the proper administration of its financial affairs and to ensure that one of the officers has responsibility for the administration of those affairs.
- Section 5 of the Accounts and Audit (Wales) Regulations 2015 states that "a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

All principal local authorities subject to the Accounts and Audit (Wales) Regulations 2015 must make provision for internal audit in accordance with the Public Sector Internal Audit Standards (PSIAS).

Audit Committee

It is important to ensure that the Council has a sufficiently independent and effective Audit Committee that follows best practice. Audit Committees are a key component of corporate governance. They are a key source of assurance about the Council's arrangements for managing risk, maintaining an effective control environment, and reporting on financial and non-financial performance. In addition, Internal Audit provides a key source of assurance to the Committee as to whether controls are operating effectively.

External Audit

The Council's External Auditor examines the work of Internal Audit on an annual basis in order to place reliance on this work when undertaking their audit work on the Council's Financial Statement of Accounts. The Council's External Auditors have now changed to the Wales Audit Office for 2015/16 onwards.

Public Sector Internal Audit Standards (PSIAS)

The Standards the Internal Audit Shared Service works to are the Public Sector Internal Audit Standards. These standards set out:

- The definition of internal auditing;
- Code of ethics.

- International standards for the professional practice of internal auditing. These standards cover the following areas:
  - Purpose, authority and responsibility.
  - Independence and objectivity;
  - Proficiency and due professional care;
  - Quality assurance and improvement programme;
  - Managing the internal audit activity;
  - Nature of work;
  - Engagement planning;
  - Performing the engagement;
  - Communicating results;
  - Monitoring progress;
  - Communicating the acceptance of risks.

The PSIAS apply to all internal audit service providers, whether in-house or outsourced. During 2014-15 a self-assessment was undertaken to review our compliance with the Public Sector Internal Audit Standards. The review confirmed that there were no areas of non-compliance. The Council's External Auditors are undertaking a desk top assessment of compliance and the results are expected shortly. It is anticipated that during 2016/17 the Shared Service will undergo an external assessment as required by the standards.

Internal Audit Coverage – April 2015 to March 2016

The level of internal audit resources required to examine all the Council's activities far exceed those available each year. It is, therefore, essential that the work of Internal Audit be properly planned to ensure that maximum benefit is gained from the independent appraisal function that internal audit provides.

Resources must be appropriately targeted by assessing the Council's total audit needs and preparing a plan that ensures systems are reviewed on a risk basis according to the impact they have on service delivery.

The Internal Audit Plan for 2015/16 is based, to a large extent, on the Council's Corporate Risk Register. This was complemented by:

- Priorities identified by Corporate Directors;
- Heads of Service key risks,
- The requirements of the Council's Section 151 Officer;
- External Audit and
- Those concerns / issues raised by Internal Audit in previous audits and our knowledge of potentially high-risk areas.

The Plan was submitted and approved by the Council's Audit Committee on 16th April 2015. The plan provided for a total commitment of 1,296 productive days for the year. Table 1 below provides the outturn for the service for the year April 2015 to March 2016 and further detail is provided in Appendix B. The current structure for the Shared Service comprises of 18.5 Full Time Equivalent employees (FTE's), which provides for a comprehensive Internal Audit Service to both the Vale of Glamorgan and Bridgend County Borough Councils. The Head of Audit aims to achieve best practice, but continues to take account of the issues of affordability at a time when both Councils are looking to make substantial reductions in costs. The service has already been vastly streamlined and continues to apply lean auditing risk based methodologies to its plan of work. At the commencement of this financial year, the service was carrying 2.5 vacant FTE posts. At the end of this financial year, this has increased to and the service is now carrying 4 vacant FTE posts.

Table 1 – Productive outturn for the period April 2015 to March 2016

Directorate	2015/16 Full Year Plan Days	Full Year 2015-16 Actual Days	2014-15 Total Plan Days	2014-15 Actual Days Achieved
Resources	355	383	365	457
Legal and Regulatory Service	80	53	85	71
Children (Including Schools)	155	140	215	131
Communities	155	166	125	143
Wellbeing	130	161	125	47
Cross Cutting – Including External Client, Unplanned and Fraud and Error	421	377	395	377
Total	**1,296**	**1,280**	**1,310**	**1,226**

As can be seen from the table above, the actual outturn for the Section shows that the overall productive days originally planned have not been achieved; there is a slight shortfall of 16 productive days. The Table further shows that the proportion of productive days achieved only slightly vary from that expected by Directorate activity. It is pleasing to report that the Section has managed to improve on productivity and address the significant shortfall reported to Audit Committee in November 2015 where the number of productive days for the period was less than that expected by 75 days. Taking into consideration that the Section has been carrying a number of vacant posts during the year, the overall productive days actually achieved have exceeded that expected.

A total of 102 reviews have been completed, 78 (76%) of which have been closed with either a substantial or reasonable assurance opinion level. 4 reviews (4%) have identified weaknesses in the overall control environmental; with one recording that no assurance could be placed on the control environment, it should be noted that this relates to a specific investigation. Of the remaining 20 (20%) 14 although necessary, they did not culminate in an overall audit opinion and 6 have been carried forward into 2016/17.

Internal Control Weaknesses

There are no significant cross cutting internal control weaknesses identified which would have an impact on the Council's Annual Governance Statement. However, there were service specific weaknesses identified and these relate to:-

- **School Agency Staff procurement** – key issues: - low use and low appetite to use approved provider; no monitoring of spend / usage and lack of supporting information to verify saving projections.
- **ICT Review CCYD** – key issues: - no business case to support the considerable investment in technological solution and that would explain the benefits that would be gained by investing such a considerable amount of money in ICT. Therefore, the investment cannot be scrutinized to establish whether it has been successful or demonstrate value for money in an objective way.
- **Section 117** – key issues: - Integration between service/operational and finance processes need to improve; evidence of the decisions made by the Complex Case Panel was not available at the time of audit testing; no current register of delegated officers and their respective financial limits exists within Adult Social Care and the current temporary funding arrangement of S117 packages needs to be reviewed to agree future apportionment.
- **School Credit Card use (one Primary school)** – key issues:- The report highlighted fundamental weaknesses in controls surrounding the Procurement Card and Private Funds account operated by the school and managed by the Head teacher that resulted in 13 recommendations for improvement being made. A follow up review was undertaken in March 2106 which identified that 10 of the significant recommendations have been fully implemented and the remaining 3 are progressing as expected; therefore reasonable assurance can now be placed on the overall internal control environment.

Our overall opinion on a system is based on both the materiality and impact of the system and our opinion on the internal control arrangements within the system. The combination of these factors then results in a category of risk to the Council as shown in Table 2 below:

Table 2.

	SYSTEM CONTROL	MATERIALITY AND IMPACT		
		HIGH	MEDIUM	LOW
1	Satisfactory	Moderate	Minimal	Minimal
2	Reasonable	Moderate	Moderate	Minimal
3	Limited – Significant Improvements required	Of Concern	Moderate	Moderate

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4	No Assurance – Fundamental weaknesses identified.	Significant	Of Concern	Moderate

Therefore, having regards to the reviews completed so far to-date and the overall opinions given, my overall opinion is the Council's overall internal control arrangements are considered to be **reasonable**, resulting in a **"minimal"** level of risk.

Audit Recommendations – 2015/2016

Following each audit, report recipients are asked to complete an action / implementation plan showing whether they agree with the recommendations made and how they plan to implement them. The classification of each recommendation made assists management in focusing their attention on priority actions. For the year, Internal Audit has made a total of 58 recommendations, of which management has given written assurance that all of these will be implemented.

From time to time and where it is deemed appropriate to do so; Merits Attention recommendations will be made; by their very nature they relate specifically to an action that is considered desirable but does not necessarily have an impact on the control environment. To this end, these recommendations are not included on the Management Implementation Plan or logged on the Internal Audit Management Information system. Therefore a formal written response is not required from the client or included in the table below.

Table 3.

2015 -16 Recommendation Priority	No. Made	No. Agreed	No. Implemented	No. not Yet due to be actioned	No. Over due action date
			Complete	**Pending**	**Outstanding**
Fundamental (Priority One) Rating - D and E (+ to -) Action – Immediate Implementation	7	7	7	0	0
Significant (Priority Two) Rating – C (+ to -) Action – Implementation within 6 – 12 months	51	51	36	7	8

Total	58	58	43	7	8

Table 4.

Analysis of Overdue Implementation of Recommendations for 2015-16	No. Overdue	One month overdue Target date	Two months overdue target date	Three or more months overdue target date
		Amber	Amber	Red
Fundamental (Priority One) Rating - D and E (+ to -) Action – Immediate Implementation	0	0	0	0
Significant (Priority Two) Rating – C (+ to -) Action – Implementation within 6 – 12 months	8	8	0	0
Total	8	8	0	0

Audit Recommendations – 2014/2015

At the year-end 2014/15 a number of recommendations remain outstanding and these are being actively followed up in accordance with normal procedures and processes.

There are three status levels for recommendations made by the Internal Audit Shared Service:-

- Complete – the audit recommendations have been fully implemented;
- Pending – the agreed date for implementation has not yet been reached (Green Status);
- Outstanding – the agreed date for implementation has not been complied with; which are then given a RAG status (Red – 3 months or more passed the action date; Amber – one to two months passed the action date).

Failure to implement agreed recommendations may have a detrimental effect on the Council's internal control environment and any shortcomings will adversely impact on the audit opinion and could warrant reporting in the next Annual Governance Statement. The table shows the status of recommendations outstanding from 2014/15.

Table 5.

Analysis of Overdue Implementation of Recommendations for 2014-15	No.	No. Green Status (Pending	No. Amber Status (one -two months overdue)	No. Red Status (three or more months overdue)
Fundamental (Priority One) Rating - D and E (+ to -) Action – Immediate Implementation	0	0	0	0
Significant (Priority Two) Rating – C (+ to -) Action – Implementation within 6 – 12 months	18	9	9	0
Total	**18**	**9**	**0**	**0**

Internal Audit - Successes

Some of our successes so far this year include:

- Internal Audit Plans for 2015/16 have been approved by both Audit Committees and Corporate Management in a timely manner.
- We continue to provide an excellent internal audit provision to both Bridgend County Borough Council and the Vale of Glamorgan Council, so much so that both Audit Committees have supported the proposal to extend the Shared Service Partnership Agreement for a further two years until 31st January 2018; which has been approved by both Cabinets.
- We continue to support staff in obtaining professional qualification including CIPFA - Corporate Governance, Institute of Internal Auditors (IIA) and the Association of Accounting Technicians (AAT) as well as continuing professional development (CPD).

- We continue to build on our excellent working relationship with Members, Chief Officers and staff within both Councils.
- The Section now has a fully qualified Practitioner in Project Management (Prince 2).
- One of the Section's trainees has just qualified as a Certified Information Systems Auditors (CISA) qualifying in the top 5% worldwide.
- We supported the Councils during the Corporate Assessment.
- We have just concluded the pilot with Newport Council on the provision of Computer Audit Services and are looking to extend this to Cardiff Council in the near future.

Resources, Qualifications and Experience

The Head of Internal Audit requires appropriate resources at their disposal to undertake sufficient work to offer an independent opinion on the Council's internal control environment. This is a fundamental part of the Council's governance arrangements. The Internal Audit Annual Plan was presented to the Audit Committee in April 2015; based on a provision of 1,296 productive days.

The Vale of Glamorgan Council leads the Bridgend and Vale Internal Audit Shared Service and provides all internal audit services to its partner Bridgend County Borough Council. As at the 1st April 2015 the staffing structure is listed in table 6 below.

Table 6

2015-16 Staffing Structure	FTE
Operational Manager Audit - Head of Audit	1
Principal Auditor	2
Group Auditor	2
Group Auditor (Information Systems)	1
Auditor (3 posts are vacant at present)	10
Trainee Auditor	1
Trainee Auditor (Information Systems	1
Administrative Assistant	0.5
Total	**18.5**

The total resource of 18.5 Full Time Equivalents (FTE's) provides for a comprehensive Internal Audit Service. The Head of Audit aims to achieve best practice but continues to take account of the issues of affordability at a time when both Councils are looking to make substantial reductions in costs. The service has already been vastly streamlined and continues to apply lean auditing risk based methodologies to its plan of work. At the commencement of this financial year the Section was carrying 2.5 vacant posts, and has finished the year carrying 4 vacant full time equivalent posts.

In accordance with the Public Sector Internal Audit Standards; the Head of Audit must ensure that Internal Auditors possess the knowledge, skills and competencies needed to perform their individual responsibilities. Internal Auditors are therefore encouraged to study for and obtain professional qualifications. In addition, it is a requirement of the standard that the Head of Audit must hold a professional qualification and be suitably experienced. The following information outlined in table 7 below demonstrates the experience and qualification mix for the Internal Audit Shared Service.

Experience and Qualifications

Table 7

No of Years Experience	Auditing	In Local Government		Professional Qualifications	No of Staff.
Up to 1 year	0	0		Accountants (CIPFA; FCCA; ICAEW)	3
1 to 2 years	1	1		Certified Information Systems Auditor (CISA)	2
2 to 5 years	4.5	2.5		Institute of Internal Auditors – full membership and Prince2 Practitioner	1
5 to 10 years	4	7		Institute of Internal Auditors – practitioner level; part qualified or audit certificate	2
Over 10 years	5	4		Association of Accounting Technicians (AAT)	1.5
				Part Qualified AAT	3
				Studying (CISA, AAT, IIA, CIPFA etc.)	2
Total Staff	14.5	14.5		Total	14.5

All staff are encouraged to attend relevant courses and seminars to support their continual professional development. All staff have the opportunity to attend courses run by the Welsh Chief Auditors Group on a diverse range of topics. Individuals keep records of their continuing professional development based on their professional body requirements.

Internal Audit – Other Activities

- **Anti-Fraud** – the Internal Audit Shared Service continues to assist in promoting an anti-fraud and corruption culture.
- **National Fraud Initiative** – The Council, via Internal Audit, has again participated in the National Fraud Initiative (NFI) as part of the statutory external audit requirements. This brings together data from across the public sector including local authorities, NHS, other government departments and other agencies to detect "matches" i.e. anomalies in the data which may or may not be indicative of fraud, for further investigation.
- **Advice and Guidance** – Internal Audit continues to provide advice and guidance both during the course of audits and responding to a wide range of ad-hoc queries.
- **Attendance at and contribution to, working groups etc.,** The Section continues to contribute to the development of the Council and ensuring that we are up to date with best practice by attending the following:-

  - Audit Committee;
  - Scrutiny Committees (as required);
  - Cabinet (as required);
  - Corporate Management Board / Team (as required);
  - The Welsh Chief Auditors Group and all its sub-groups (including South Wales Computer Audit Group; South East Education Audit Group; Social Services Audit Group).

- **Investigation Work –** We continue to support Senior Management in providing resources and expertise in investigating allegations of fraud and misappropriation.

Internal Audit – Review of Performance Management and Quality Assurance Framework

The Public Sector Internal Audit Standards requires that the Head of Internal Audit develops and maintains a quality assurance and improvement programme that covers all aspects of the internal audit activity. The section has a "Quality Assurance and Improvement Programme (QAIP) that has been presented to, and approved by, the Audit Committee.

1. **Performance Management –** the section's key performance indicators are set out in the section below.

2. **Quality Assurance –** each individual audit report and supporting working papers / documents are reviewed by either a Principal Auditor or the Head of Audit. Appropriate standards have been set by the Head of Internal Audit in accordance with the Standards. The file reviews ensure the audits comply with the Section's internal processes and procedures and the overall Public Sector Internal Audit Standards. Where necessary corrective action is taken.

Internal Audit – Performance Indicators

The Section has one key indicator as follows:

- **The Percentage of Audits Completed in Planned Time**

Table 8

Justification of this performance indicator: to ensure that Internal Audit provides sufficient coverage to ensure that the requirements of the Council's Section 151 Officer and External Audit are met and that Internal Audit can give sufficient assurance to the Audit Committee regarding the Council's system of internal control, risk management and governance arrangements.	
Full Year **Target: 89.6%**	**April 2015 to March 2016** **Achievement: 92.55% Vale** **86.58% BCBC** **Total audits completed 176** **Total completed within planned time 158** **Overall Percentage = 89.77%**
Therefore from the number of audits completed in the three quarters combined for both Councils; the target has been exceeded. ☺	
The Section has started the year with 2.5 vacant posts and has finished the year carrying 4 vacant posts.	

The Section also participates annually in the Welsh Chief Auditors Group benchmarking exercise. The results for 2014/15 have only just been published and are as follows:

Table 9

Performance Indicator 2014/2015	IASS Performance For the BCBC	Overall Average Performance 2014/15	Overall Average Performance 2013/14
Percentage of Planned Audits Completed	98%	84%	80%
Number of Audits Completed	113	111	126
Percentage of Audits Completed in Planned Time	89%	71%	71%
Percentage of directly chargeable time, actual versus planned	94%	88%	94%
Average number of days from audit closing meeting to issue of draft report.	9 days	8.2 days	9.5 days
% of staff leaving during the Financial Year	10%	11%	22%

As can be seen from the table above, the Section is performing well. This, together with our overall performance indicators for the service provided to the Vale of Glamorgan Council places us once again in the top quartile.

Governance Arrangements

The governance framework comprises the systems and processes, and cultures and values, by which the Council is directed and controls its activities through which it accounts to, engages with and leads the community. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

Good Governance is about doing the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable way.

Bridgend County Borough Council is committed to the principles of good governance and as a result has adopted a formal Code of Corporate Governance (COCG) for the last six years. The Code of Governance is based upon the six principles as defined by the Chartered Institute of Public Finance and Accountancy (CIPFA), the Society of Local Authority Chief Executives (SOLACE) and incorporates the "Making the Connections" governance principles and values as set out by the Welsh Government.

The COCG also makes provision for a joint commitment by Members and Officers to the principles it contains, as well as a statement of assurance jointly signed by the Leader of the Council and the Chief Executive. This helps to ensure that the principles of good governance are not only fully embedded but also cascade through the Council and have the full backing of the Leader of the Council and elected Members, as well as the Chief Executive and the Corporate Management Board. The work of the Internal Audit Shared Service represents a fundamental function in delivering the Council's Corporate Governance responsibilities.

Across the whole of the United Kingdom, local councils are facing unprecedented challenges following reduced Government funding and increased demands on essential services. Between 2016-17 and 2019-20, the Council is expecting to have to make budget reductions of up to £35.5 million. Budget cuts of this scale present a significant challenge that will require the Council to make many difficult decisions about what services can be maintained and what cannot.

The Council remains unwavering in its commitment towards improving and finding ways of delivering local services, providing better outcomes for residents and achieving savings that will ensure they can deliver a succession of balanced budgets.

During 2015/16 the Council was subject to two significant pieces of assessment work both of which were undertaken on behalf of the Auditor General for Wales.

The Financial Resilience Assessment was undertaken during May to October 2015 and focused on delivery of the 2014/15 savings plans and the 2015/16 financial planning period. The assessment considered whether the Council has appropriate arrangements in place to secure and maintain its financial resilience in the medium term (typically three to five years ahead). While there may be more certainty for the Council over an annual cycle, financial pressures impact beyond the current settlement period. When reaching their view, the auditors considered evidence of the Council's approach to managing its finances in the recent past and over the medium term. The work focused on answering the following question: **Is Bridgend CBC managing budget reductions effectively to ensure financial resilience?** Whilst also considering whether:

- **financial planning arrangements effectively support financial resilience;**
- **financial control effectively supports financial resilience; and**
- **financial governance effectively supports financial resilience.**

Overall the assessment concluded that **"Whilst the Council faces significant financial challenges, its current arrangements for achieving financial resilience are sound".**

In addition to the above, the Council was also subject to a Corporate Assessment. The purpose of the corporate assessment is to provide a position statement of an improvement authority's capacity and capability to deliver continuous improvement. It will, by its nature, consider an authority's track record of performance and outcomes as well as examining the key arrangements that are necessary to underpin improvements in services and functions. The fieldwork focused on the extent to which arrangements are contributing to delivering improved service performance and outcomes for citizens. The corporate assessment sought to answer the following question. **"Is the Council capable of delivering its priorities and improved outcomes for citizens".**

As a result of this work, the Auditor General has concluded that: **The Council is developing appropriate plans for the future and is well placed to secure improvement.** The Auditor General came to this conclusion because the Council:

- is consulting on key strategic themes designed to improve its focus on priority activity for the future;
- has effective governance arrangements in place to support improvement and drive change;
- has performance management arrangements that are driving improvement in key service areas but the way in which performance evaluation is presented is inconsistent;
- strong financial and asset management arrangements are in place but the Council has not yet established a vision for the way in which human resource and ICT services will be delivered in the future and;
- collaborates across a wide range of activities and whilst it is able to identify improved outcomes from some activities it is not yet able to evaluate the impact of Local Service Board activity.

As stated earlier in the report, based on the work completed by the Internal Audit Shared Service for the year; no significant cross cutting control issues have been identified that would impact on the Council's Annual Governance Statement. The weaknesses that have been identified are service specific and the recommendations made to improve the overall control environment have been accepted and are being / will be implemented.

One issue that has been brought to the attention of the Head of Audit is that the Council's Corporate Director – Resources and Section 151 Officer will be leaving the Authority in the middle of April 2016. The role of Section 151 Officer (Chief Finance Officer) is one of the key statutory functions. In CIPFA's Publication – The Role of the Chief Finance Officer it states that a CFO must have a good understanding of public sector finance and its regulatory environment and comply with standards formulated through rigorous due process in support of the public interest. It also states that it is necessary to ensure that the CFO has the skills, knowledge, experience and resources to perform effectively in both the financial and non-financial areas of their role and they must have a good understanding

of the principles of financial management, and personally set a tone for the authority that finance matters and is a key part of everyone's job throughout the authority. It is therefore for the Head of Paid Service (Chief Executive) to ensure a suitable replacement, who fulfils these requirements, is appointed to the role of Chief Finance Officer as quickly as possible together with a suitable deputy of the same caliber to ensure the Council remains compliant with the Local Government Act 1972 at all times.

It is clear that the scale of the challenges to come will mean that "business as usual", however well managed, will not be enough. The challenge will be to consider alternative delivery models for services across the Council and this will be essential to mitigate the impact of cuts and assist in continuing to provide priority services. Therefore, as the Council continues to experience reduced resources, increased demands on services and new and innovative forms of delivery; there is a need to ensure that the control environment; including governance and risk management; remains robust, proportionate and is as efficient and effective as possible.