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Governance

Town Hall, Rose Hill,
Chesterfield, Derbyshire S40 1LP

DX 12356, Chesterfield

Email democratic.services@chesterfield.gov.uk



The Chair and Members of Joint Board

Please ask for Jackie Brobyn

Direct Line 01246 345228

Fax 01246 345252

7 January 2014

Dear Councillor,

Please attend a meeting of the JOINT BOARD to be held on TUESDAY, 14 JANUARY 2014 at 2.00 pm in North East Derbyshire District Council, the agenda for which is set out below.

AGENDA

Part 1(Public Information)

1. Declarations of Members' and Officers' Interests relating to items on the Agenda
2. Apologies for Absence
3. Minutes (Pages 1 - 8)
 - Record of Decisions of the Joint Board held on 4th November, 2013
 - Notes of meeting of the Joint Board held on 4th November, 2013
4. Internal Audit Consortium - Provision of Management Services to Derbyshire Dales District Council (Pages 9 - 12)
5. Progress Report and Business Plan 2013/14 and Draft Business Plan 2014/15 (Pages 13 - 22)
6. HS2 - Update

Chief Executive
Huw Bowen



7. Local Government Act 1972 - Exclusion of Public

To move 'That under Regulation 21 (1)(b) of the Local Authorities (Executive Arrangements)(Access to Information)(England) Regulations 2000, the public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined by Paragraph 4 of Part 1 of Schedule 12A to the Local Government Act 1972'

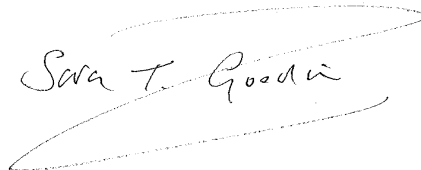
:-on the grounds that it contains information relating to any consultations or negotiations, or contemplated consultations or negotiations, in connection with any labour relations matter arising between the authority and employees of, or office holders under, the authority.

8. BCN Consultancy (Building Control) - Update (Pages 23 - 128)

9. Dates of Future Meetings

- 10th March, 2014 – Bolsover District Council – 10.30 am
- 12th May, 2014 – CBC – 10.30 am
- 30th June, 2014 – NED – 2.30 pm
- 1st September, 2014 – Bolsover District Council – 10.30 am
- 10th November, 2014 – CBC – 10.30 am
- 19th January, 2015 – NED – 10.30 am
- 16th March, 2015 – Bolsover District Council – 10.30 am
- 11th May, 2015 – CBC – 10.30 am.

Yours sincerely,

A handwritten signature in cursive script that reads "Sara T. Goodwin". The signature is enclosed within a large, hand-drawn oval scribble.

Head of Governance

Agenda Item 3

RECORD OF EXECUTIVE DECISIONS – JOINT WORKING

CBC:LEADER		Date of Decision 04.11.2013	
BDC: LEADER			
NEDDC:LEADER			
CBC Non-executive Leader's Support Members present: N/A			
Title Reference: Minutes:			
Key Decision References (if applicable): CBC: BDC: NEDDC:		Delegation Reference: CBC: R080L BDC: NEDDC:	
Report and Background papers			
Decision Status (CBC)	On Forward Plan General urgency Special Urgency		Authorised By:
Record of Decision: That the notes and Records of Decision of the Joint Board meeting held on 15 th July, 2013 and the draft notes of the Chief Executives meeting held on 10 th October, 2013, be approved as a correct record, and signed by the 3 Leaders.			
Reasons for Decision: To note progress on joint working.			
Alternative options considered and rejected (if any)			
Declarations of interests:			
Decision subject to call-in Yes			
Date Record Issued: 5 th November, 2013 Contact Officer: Jackie Brobyn			

CBC:LEADER		Date of Decision 04.11.2013	
BDC: LEADER			
NEDDC:LEADER			
CBC Non-executive Leader's Support Members present: N/A			
Title Reference: Joint Board Communications Issues			
Key Decision References (if applicable): CBC: BDC: NEDDC:		Delegation Reference: CBC: R080L BDC: NEDDC:	
Report and Background papers			
Decision Status (CBC)	On Forward Plan General urgency Special Urgency		Authorised By:
Record of Decision:			
<ol style="list-style-type: none"> 1. That the draft 'Working Together' newsletter attached at Appendix 3 to the report, be approved. 2. That the proposal to end production of the Working Together newsletter for staff in favour of informing joint working through individual council staff letters and intranets, be supported. 3. That the staffing changes and updated contact details at Appendix 4 to the report, be noted. 			
Reasons for Decision:			
To maximise potential for positive communications on joint working, both internally to employees and members and externally via the local media, national/specialist local government media, and local government best practice forums.			
Alternative options considered and rejected (if any)			
Declarations of interests:			
Decision subject to call-in Yes			
Date Record Issued: 5 th November, 2013 Contact Officer: Jackie Brobyn			

CBC:LEADER		Date of Decision 04.11.2013	
BDC: LEADER			
NEDDC:LEADER			
CBC Non-executive Leader's Support Members present: N/A			
Title Reference: BCN Consultancy (Building Control) - Update			
Key Decision References (if applicable): CBC: BDC: NEDDC:		Delegation Reference: CBC: R080L BDC: NEDDC:	
Report and Background papers			
Decision Status (CBC)	On Forward Plan General urgency Special Urgency		Authorised By:
Record of Decision: That the current position of BCN be noted.			
Reasons for Decision: To effectively manage BCN in accordance with legislation and the legal agreement for the joint working consortium.			
Alternative options considered and rejected (if any)			
Declarations of interests:			
Decision subject to call-in Yes			
Date Record Issued: 5 th November, 2013 Contact Officer: Jackie Brobyn			

Notes to Record of Decision (Joint Working):

CBC - CALL-IN REQUESTS

*The implementation of certain decisions is suspended until the call-in period has expired without a call-in being validly invoked. Any Member of the Council shall be entitled to call for a decision to be suspended by giving notice to the Head of Governance, as Monitoring Officer either by telephone, fax, email or in writing **not later than 5.00 pm on the day following the date of the Joint Board meeting.** Any decisions so suspended shall not be capable of implementation for a period of **five calendar days** from the date of the Joint Board meeting. During the call-in period a request may be made in respect of any decision so suspended by not less than one quarter of the total membership of the Overview and Performance Scrutiny Committee. To do this you will need to notify the Monitoring Officer in writing, by fax or by email by 5.00 pm on the date being five days following the day of the Joint Board meeting.*

BDC - CALL-IN REQUESTS

*The implementation of certain decisions is suspended until the call-in period has expired without a call-in being validly invoked. The call-in period is **nine working days** from the date of this decision. During the call-in period **at least three** members may request certain decisions to be called in. You may do this in any of the following ways - In writing - a written notice may be signed by one or more Members, or By telephone - in order to safeguard the integrity of the system, Members may only call in by telephone on their own behalf, • E mail - this may be done using a Members terminal within the Council Offices or where a member has the facility via the internet, • By fax - as with written notifications, the faxed message may contain the signature of more than one Member, • In person. Democratic Services Officers who are authorised to accept notifications from Members.*

NEDDC - CALL-IN REQUESTS

*The implementation of certain decisions is suspended until the call-in period has expired without a call-in being validly invoked. The call-in period is **five working days** after the publication of this decision. During the call-in period the **Chair and Vice Chair together with three other members of any Overview and Scrutiny committee** may object to a decision and call it in.*

JOINT BOARD

Monday, 4th November, 2013
at Chesterfield Borough Council

Present -

Chesterfield Borough Council

Councillor J. Burrows
H. Bowen
J. Brobyn
M. Evans
D Eccles
M Hayden

Bolsover District Council

Councillor E Watts
R Henderson
W. Lumley (BDC/NEDDC)

North East Derbyshire District Council

Councillor G. Baxter

1. **DECLARATIONS OF MEMBERS' AND OFFICERS' INTERESTS
RELATING TO ITEMS ON THE AGENDA**

No declarations were made.

2. **APOLOGIES FOR ABSENCE**

Apologies for absence were received from Angela Grundy.

3. **MINUTES**

The notes and the Records of Decision of the Joint Board meeting held on 15th July, 2013 and the draft notes from the Joint Chief Executive's meeting held on 10th October, 2013, were noted.

4. **HS2 - UPDATE**

An update was given in respect of the proposal to introduce high speed rail connectivity between London and Leeds.

The consultation process was ongoing until 31st January, 2014 and work was being undertaken with Sheffield City Region to formulate a response. The South Yorkshire Passenger Transport Executive had prepared a report for

consideration by the Sheffield City Region, who were in support of the proposals in principle.

It was noted that the affected areas included:

- The former Staveley Works site which is where the maintenance depot is proposed to be located.
- Markham Vale
- Woodthorpe and Netherthorpe
- Lowgates and Norbriggs to Renishaw
- Staveley and Rother Valley Corridor
- Chesterfield Canal.

Concerns were raised by Members of the Joint Board about the economic impact that it would have on Chesterfield, North East Derbyshire and Bolsover and it was suggested and agreed that officers of the three authorities met up to prepare a paper for consideration by the groups. A special meeting should then be set up prior to the next scheduled meeting to discuss the report jointly.

It was also suggested that a joint statement be produced to make people aware that a response was being prepared.

Members felt that discussion needed to take place with local businesses and that their opinions be put forward also.

- AGREED -**
- (1) That the update be noted
 - (2) That a special meeting be set up prior to the next scheduled meeting to consider the report referred to above.

5. **TRANSFORMATION CHALLENGE BID – VERBAL UPDATE**

Mark Evans, Head of Business Transformation gave an update in relation to the recently submitted Transformation Challenge Bid.

He reported that there had been 145 bids for £66m and unfortunately our bid had been unsuccessful.

He confirmed that there was to be a meeting of Derbyshire Chief Executive's on Friday 8th November to discuss the possibility of a joint/shared procurement across the whole of Derbyshire. A review of the Joint Internal Audit Consortium would also be discussed.

- AGREED -** That the update be noted.

6. **JOINT BOARD COMMUNICATIONS ISSUES**

John Fern, Communications and Marketing Manager for Chesterfield Borough Council submitted a report for Members to consider and approve a draft of the next edition of the 'Working Together' newsletter and to provide an update on changes to the Councils' communications teams. It also asked Members to consider whether further editions of the 'Working Together' newsletter should be produced.

- AGREED -**
- (1) That the draft 'Working Together' newsletter at Appendix 3, to the report be approved.
 - (2) The production of the 'Working Together' newsletter cease, and that staff be informed of joint working through individual council staff newsletters and intranets.
 - (3) That the staffing changes and updated contact details at Appendix 4 to the report, be noted.

7. **BCN CONSULTANCY (BUILDING CONTROL) - UPDATE**

The Head of Regeneration (CBC) and the Joint Director of Development (NEDDC & Bolsover) gave a verbal update on the current budget position for BCN Consultancy (Building Control) and to advise on progress made.

The Head of Regeneration confirm that a written report was currently being prepared in respect of the way forward and that he would present this at a Special meeting of the Joint Board, prior to the meeting in January 2014.

- AGREED -**
- (1) That the current budget position be noted.
 - (2) That Special Meeting of the Joint Board be arranged prior to the meeting in January 2014.

8. **DATE OF NEXT MEETING**

AGREED - That the next meeting of the Joint Board be held on Monday 13th January, 2014 at North East Derbyshire District Council at 10.30 am.

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AGENDA ITEM:

INTERNAL AUDIT CONSORTIUM – PROVISION OF MANAGEMENT SERVICES TO DERBYSHIRE DALES DISTRICT COUNCIL

MEETING: JOINT BOARD

DATE: 14th JANUARY 2014

REPORT BY: INTERIM HEAD OF INTERNAL AUDIT CONSORTIUM

For Publication

Back Ground Papers:

1.0 PURPOSE OF THE REPORT

1.1 To obtain Members approval to provide a management service to Derbyshire Dales District Council.

2.0 RECOMMENDATION

2.1 That Members approve the provision of management services to Derbyshire Dales District Council.

3.0 BACKGROUND

3.1 The Head of Internal Audit at Derbyshire Dales District Council (DDDC) has recently retired. Whilst DDDC have still retained a very experienced Auditor, she does not hold the professional qualification required by the Public Sector Internal Audit Standards (PSIAS) which would make DDDC non compliant with the required PSIAS standards.

3.2 In the light of this the Head of Finance at DDDC approached the Director of Resources for NEDDC and Bolsover DC and the Head of Finance at CBC with a view to requesting management services from the Internal Audit Consortium.

- 3.3** After undertaking some initial discussions and research at DDDC the Interim Head of Audit is of the opinion that a management service could be provided to DDDC for 30 days a year at a price of £9,600 per year. The management service would include producing the audit plan, the annual report and progress reports for their Audit Committee. It would also entail reviewing their internal audit sections work and monitoring delivery of the plan to ensure that the quality aspect of the PSIAS is achieved. This work would be undertaken by the Internal Audit Consortium's Interim Head of Internal Audit who possesses the relevant professional qualification.
- 3.4** The Interim Head of Internal Audit and the Chief Financial Officers at the Council's within the Consortium are of the view that this arrangement will not undermine the ability of the Internal Audit Consortium to provide the required level of Internal work to the existing participants in the Internal Audit Consortium. That opinion will be subject to review by the Audit Committee at each individual Council.
- 3.5** The Head of Finance at DDDC has obtained approval from DDDC's Audit Committee to enter in to this arrangement starting from the beginning of January 2014.
- 3.6** The arrangement would increase joint working with a Derbyshire District Council and also generate an income for the Council. A financial provision has been made within the 2014/15 budget to ensure that the respective audit plans of each Council can still be delivered should any unforeseen circumstances arise or to cover any potential lack of resource due to the provision of management services to Derbyshire Dales District Council. A working balance of £30,000 is to be carried forward. In addition to this there is a further £45,000 available as the Head of Internal Audit post and the Deputy Head of Internal Audit post have both been budgeted for although only one of the posts is currently occupied.

4 Considerations

- 4.1** Financial – The provision of management services will generate an income for the Internal Audit Consortium that will be distributed out to the Consortium partners.
- 4.2** Risk Management – The Interim Head of Internal Audit has the required qualification and experience in order to be able to provide DDDC with an appropriate management service. The Council's insurers have been made aware of the arrangement.

5.0 RECOMMENDATION

5.1 That Members approve the provision of management services to Derbyshire Dales District Council.

6.0 REASON FOR RECOMMENDATION

6.1 To obtain Members approval to provide a management service to DDDC.

Jenny Williams

Interim Head of Internal Audit Consortium

For further information on this report, please contact Jenny Williams 01246 345468

Joint Board Decision

Officer Recommendation supported/not supported/modified as below:

Signed Leader (or reserve) Bolsover District Council

Signed Leader (or reserve) Chesterfield Borough Council

Signed Leader (or reserve) North East Derbyshire District Council

Date

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AGENDA ITEM:

For Publication

INTERNAL AUDIT CONSORTIUM

PROGRESS REPORT AND BUSINESS PLAN 2013/14 AND DRAFT BUSINESS PLAN 2014/15

MEETING:	JOINT BOARD
DATE:	14th JANUARY 2014
REPORT BY:	INTERIM HEAD OF INTERNAL AUDIT CONSORTIUM
For Publication	
Back Ground Papers:	Consortium Budget Working Papers

1.0 PURPOSE OF THE REPORT

- 1.1** To update the Joint Board on the progress made by the Internal Audit Consortium during the period April – November 2013.
- 1.2** To provide an update on the business plan (budget) for the Consortium for 2013/14 and to seek approval for the revised 2013/14 business plan and draft business plan for 2014/15.

2.0 RECOMMENDATIONS

- 2.1** That the progress made by the Internal Audit Consortium be noted.
- 2.2** That the vacant parts of 3 posts (0.6 FTE) are frozen and that the position is reviewed in 12 months time.
- 2.3** That the revised Business Plan (Budget) for 2013/14 and the draft Internal Audit Consortium Business Plan (and associated charges) for 2014/15, based on Appendix 1, be approved.
- 2.4** That the accumulated surplus of the Internal Audit Consortium at the 31st March 2013 (less £30,000 to be held as a working balance) be distributed to the partner authorities.

- 2.5 That an annual report on the outcome of the operation of the Internal Audit Consortium for 2013/14 be submitted to the Joint Board following the year-end.

3.0 **SUMMARY OF PROGRESS**

3.1 **Staffing Issues**

- At the Joint Board meeting on the 20th May 2013 it was reported that a number of Auditors were appealing the grade for their post and it was agreed that the working balance surplus of £50,965 be retained as a reserve until the issue was resolved.
- The Auditor's job description has been reviewed and management are of the view that a re-evaluation of the post grading is not warranted and therefore the reserve will no longer be set aside for this purpose.
- The Deputy Head of the Internal Audit Consortium is acting as the Interim Head of the Internal Audit Consortium and this arrangement has been extended until the 31st March 2014.
- The approved establishment of the Consortium is 10.2 however during 2013/14 the Consortium has been operating with a staff level of 8.6 FTE. This has reduced the salary bill of the Consortium in respect of 2013/14 and added to the accumulated surplus.
- Revised audit plans in respect of 2013/14 have been submitted to and approved by the respective audit committees to reflect the reduced level of resource available.
- In respect of the 2014/15 Consortium business plan, this has been prepared assuming that the Consortium will operate with a FTE of 9.6. The Head of Internal Audit and Deputy Head posts have both been included. The reduction in hours of 3 members of staff (0.6 FTE) has been removed from the budget for 2014/15.

3.2 **Internal Audit Plans**

- Internal audit plans for 2013/14 were agreed with each Client Officer in March 2013. These were reported to and agreed by each Council's Audit Committee.
- Progress reports showing a summary of internal audit reports issued have been submitted to each Council's Audit Committee.
- A formal six monthly meeting has been held with each client officer to review progress and consider budget issues, as required under the Consortium Legal Agreement.
- Due to resources being at a reduced level in 2013/14 revised audit plans have been submitted to and agreed by each Council's Audit Committee in December 2013.

- An annual report was submitted to each Audit Committee at the end of 2012/13 summarising the audit work undertaken and giving an opinion on the control environment.

3.3 Working Procedures

- Standardised working papers and report formats have been developed and are operating across the Consortium.
- Audit testing schedules are reviewed and standardised (where appropriate) as each audit is undertaken.
- An internal review of compliance with the Public Sector Internal Audit Standards which were introduced from April 2013 has been completed and an Improvement Plan put in place. This review did not identify any significant areas of non-compliance.
- The Internal Audit Manual (detailing specific working procedures) has been reviewed, updated where necessary and re issued to staff.
- A training needs assessment has been undertaken.

4.0 BUSINESS PLAN 2013/14 AND DRAFT 2014/15

4.1 Business Plan 2013/14

4.1.1 The original business plan for 2013/14 was reported to and approved by the Joint Board on the 14th February 2013. The original business plan projected a break even position for the year (Appendix 1). It should be noted that the accumulated surplus of £30,965 at the previous year end (31/03/13) was retained by the Consortium pending a grading appeal by the Auditors. A working balance of a further £20,000 was also retained.

4.1.2 The revised business plan based on the latest budget estimates now predicts a surplus of £75,210 will be achieved in 2013/14. The main reasons for this surplus are salary savings resulting from the retirement of the Head of Internal Audit and the reduced hours of other members of staff.

4.1.3 The estimated accumulated surplus at the end of 2013/14 is therefore £126,180. It is proposed that £30,000 of this be retained by the Internal Audit Consortium as a working / contingency balance (to cover additional staffing resources in the event of any major sickness or any shortfall in resource potentially arising due to the provision of management services to Derbyshire Dales District Council) with the remainder of the accumulated surplus being distributed to the partner authorities in proportion to the allocation of charges.

4.1.4 This would result in the following distribution based on the current estimates:

	£
Estimated Surplus at 31 st March 2014	126,180
Less Working Balance carried forward	<u>30,000</u>
	<u>96,180</u>
Proposed Distribution:	
Bolsover DC (32.59%)	31,350
Chesterfield BC (36.13%)	34,750
North East Derbyshire DC (31.28%)	<u>30,080</u>
	<u>96,180</u>

4.1.5 The percentage recharges to each Member of the Consortium have been revised in respect of 2013/14 to reflect the revised number of days each Audit Committee has agreed.

5.0 Business Plan 2014/15 (Draft)

5.1.1 A draft business plan for the Consortium has been prepared for 2014/15 and the following two years (see Appendix 1). This business plan is based on the FTE of 9.6 posts rather than the approved structure of 10.2 posts. At the current time it is not intended to fill the elements of posts where staff have reduced their working hours. The Head of Internal Audit post and the Deputy Head of Internal Audit post have both been left in to allow some flexibility going forward. The draft initial budget also reflects provision for pay awards (1.0% for 2014/15, 1.0% for 2015/16 and 1.0% for 2016/17).

5.1.2 Charges proposed for 2015/16 have been set at a level that would leave a £30,000 working balance to carry forward at the end of the year.

5.1.3 For information, a summary of the charges made by the Consortium covering the period 2007/08 – 2013/14 (estimate) is shown in Appendix 2.

5.1.4 The draft Business plan for 2014/15 has incorporated an income of £9,600 from Derbyshire Dales District Council for the provision of a management service (this is the subject of a separate report to the Joint Board).

5.1.5 Opportunities for further joint working in internal audit amongst the authorities within Derbyshire are currently being explored.

6.0 RISK REGISTER

6.1 Review of Consortium Risk Register

The Business case for the internal audit consortium contained a risk register. This has been updated and is shown as Appendix 3.

7.0 RECOMMENDATIONS

7.1 That the progress made by the Internal Audit Consortium be noted.

7.2 That the vacant parts of 3 posts (0.6 FTE) are frozen and that the position is reviewed in 12 months time.

7.3 That the revised Business Plan (Budget) for 2013/14 and the draft Internal Audit Consortium Business Plan (and associated charges) for 2014/15, based on Appendix 1, be approved.

7.4 That the accumulated surplus of the Internal Audit Consortium at the 31st March 2013 (less £30,000 to be held as a working balance) be distributed to the partner authorities.

7.5 That an annual report on the outcome of the operation of the Internal Audit Consortium for 2013/14 be submitted to the Joint Board following the year-end.

8.0 REASONS FOR RECOMMENDATIONS

8.1 To enable members to be aware of the progress made by the Internal Audit Consortium in the 7th year of operation of the Internal Audit Consortium.

8.2 To enable the Consortium resource availability to be kept under review.

8.3 To enable the partner authorities to budget for the Consortium charges for 2014/15.

Jenny Williams
Interim Head of Internal Audit Consortium

For further information on this report, please contact Jenny Williams 01246 345468

Joint Board Decision

Officer Recommendation supported/not supported/modified as below:

Signed	Leader (or reserve) Bolsover District Council
Signed	Leader (or reserve) (Chesterfield Borough Council
Signed Council	Leader (or reserve) (North East Derbyshire District
Date	

INTERNAL AUDIT CONSORTIUM BUSINESS PLAN 2013/14 TO 2016/17					
	2013/14		2014/15	2015/16	2016/17
	Original £	Revised £	Estimate £	Estimate £	Estimate £
<u>Expenditure:</u>					
Employees	380,060	306,260	359,240	363,510	374,290
Transport	1,650	1,650	1,650	1,650	1,650
Supplies	1,430	1,430	1,430	1,430	1,430
Support Services	48,880	47,470	48,950	48,870	49,230
Total Expenditure	432,020	356,810	411,270	415,460	426,600
<u>Income:</u>					
Charges to CBC	158,286	155,980	146,910	148,450	152,530
Charges to NEDDC	137,213	135,040	127,630	128,970	132,510
Charges to BDC	136,221	140,700	126,830	128,140	131,660
Charges to Derbyshire Dales DC	0	0	9,600	9,600	9,600
Charges – other	300	300	300	300	300
Total Income	432,020	432,020	411,270	415,460	426,600
Net surplus/(deficit) in year	0	75,210	0	0	0
Net surplus/(deficit) b/fwd	20,000	50,970	30,000	30,000	30,000
Net surplus/(deficit) c/fwd	20,000	126,180	30,000	30,000	30,000
Less distribution of surplus		96,180	0	0	0
Surplus balance carried forward		30,000	30,000	30,000	30,000

Appendix 2

Internal Audit Consortium Charges 2007/08 – 2012/13

Charges to:	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14 (Est)
	£	£	£	£	£	£	£
Chesterfield BC	164,000	168,100	164,097	166,914	158,824	158,286	155,980
North East Derbyshire DC	142,000	145,550	142,262	144,710	137,680	137,213	135,040
Bolsover DC	141,000	144,520	141,254	143,686	136,686	136,221	140,700
	447,000	458,170	447,613	455,310	433,190	431,720	431,720
Refund of Accumulated Surplus:							
Chesterfield BC			11,209	13,340	8,148	0	34,750
North East Derbyshire DC			9,739	11,591	7,079	0	30,080
Bolsover DC			9,678	11,518	7,035	0	31,350
	0	0	30,626	36,449	22,262	0	96,180
	447,000	458,170	416,987	418,861	410,928	431,720	335,540

Internal Audit Consortium Risk Register

Risk	Likelihood	Impact	Residual Risk Score	Management of Risk
Failure to Substantially complete the agreed audit plans	L (2)	H (4)	8	Monitoring and reporting of progress to client officers and Audit Committees.
Failure to undertake work to a satisfactory standard	L (2)	M (2)	4	All work subject to quality reviews by senior staff. Review of compliance with Public Sector Internal Audit Standards.
Insufficient financial resources to fund Consortium	L (2)	H (4)	8	Consortium agreement details procedure to be adopted.
Loss of data through IT failure	L (2)	M (3)	6	Data stored on each Councils network and subject to their back up and security procedures. Reports held on more than one network plus hard copy.
Changes to the Internal Audit Consortium's staffing arrangements	H (4)	M (3)	12	Monitoring and reporting of progress to client officers and Audit Committees.

Risk Score (On a scale of 1 to 5) (L= Low, M = Medium, H = High)

Risk Score of up to 9 acceptable 'green', between 10 and 15 monitor controls (amber), 16 or more, control improvements required (if possible).

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Agenda Item 8

By virtue of paragraph(s) 4 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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of the Local Government Act 1972.

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