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The Chair and Members of Standards  
and Audit Committee

17 November 2015

Dear Councillor,

Please attend a meeting of the STANDARDS AND AUDIT COMMITTEE to be held on WEDNESDAY, 25 NOVEMBER 2015 at 2.00 pm in Committee Room 3, Town Hall, Rose Hill, Chesterfield, 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 3 - 10)  
  
Minutes of the Standards and Audit Committee Meetings held on 23 September and 25 September, 2015.
4. Summary of Internal Audit Reports Issued (Pages 11 - 14)
5. Update to the Annual Governance Statement Action Plan 2014/15 (Pages 15 - 22)
6. National Fraud Initiative (Pages 23 - 26)

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Sandy', written in a cursive style.

Local Government and Regulatory Law Manager and Monitoring Officer

## **STANDARDS AND AUDIT COMMITTEE**

**Wednesday, 23rd September, 2015**

Present:-

Councillor Rayner (Chair)

Councillor A Diouf

\*Matters dealt with under the Delegation Scheme

### **12 ADJOURNMENT OF MEETING**

**RESOLVED –**

That due to the meeting being inquorate, the meeting be adjourned to be reconvened at the earliest opportunity.

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## **STANDARDS AND AUDIT COMMITTEE**

**Friday, 25th September, 2015**

Present:-

Councillor Rayner (Chair)

Councillors A Diouf  
Derbyshire

Councillors Barnett

\*Matters dealt with under the Delegation Scheme

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

No declarations of interest were received.

14 **APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillors Caulfield, Sarvent and Tidd.

15 **MINUTES**

**RESOLVED –**

That the Minutes of the Standards and Audit Committee meeting held on 22 July, 2015 be approved as a true record.

16 **AUDIT REPORT ON THE 2014/15 STATEMENT OF ACCOUNTS**

The Chief Finance Officer submitted a report on the Statement of Accounts 2014/15, the 'Letter of Representation' and the External Auditor's Annual Audit Report.

The Council's auditors were required to obtain written representations from management in respect of various matters relating to the accounts in the form of a letter of representation.

Mr Lee Towers of KPMG attended the meeting to present the External Auditor's 'Report to those Charged with Governance'.

Each year the appointed Auditor was required to 'communicate audit matters to those charged with governance'. Standards and Audit Committee had been delegated the responsibility to receive and consider this.

The report concluded that no adjustments to be made to the accounts following the audit, above the reporting threshold, had been identified; only minor presentational changes had been agreed. The report also included the Audit Opinion and Value For Money (VFM) conclusion. The key risk in the VFM conclusion that was highlighted was the importance of the delivery of identified savings.

The Committee expressed its thanks to the staff in the finance team for their consistent hard work and achieving good results with the production of the Council's accounts.

**\*RESOLVED –**

- (1) That the Statement of Accounts for 2014/15 be approved.
- (2) That the Management Letter of Representation be approved.
- (3) That the Report to those Charged with Governance be noted.

**17 SUMMARY OF INTERNAL AUDIT REPORTS ISSUED**

The Interim Head of Internal Audit Consortium submitted a report summarising the Internal Audit reports issued for the period 6 June to 28 August, 2015 in respect of reports relating to the 2015/16 internal audit plan.

Pursuant to Minute No. 5 (2015/16), the Local Government and Regulatory Law Manager outlined the progress that had been made in respect of the audit recommendations in relation to Data Protection. It was agreed that a further report would be brought to the Committee on this subject when appropriate.

**\*RESOLVED –**

- (1) That the report be noted.
- (2) That a further report be brought to the Committee on the progress of the implementation of the audit recommendations in respect of Data Protection.

**18 INTERNAL AUDIT CHARTER**

The Interim Head of Internal Audit Consortium submitted a report recommending the approval of the updated Internal Audit Charter following its review.

The Internal Audit Charter was first approved by Standards and Audit Committee in September 2013 (Minute No. 15 (2013/14)). It was also agreed that the Charter would be reviewed every two years.

The Council was required to include in the Internal Audit Charter a number of elements specified by the Public Sector Internal Audit Standards (PSIAS). These Standards had not been revised since the Charter was approved in 2013.

The Interim Head of Internal Audit Consortium described the minor amendments to the Charter that were proposed.

**\*RESOLVED –**

- (1) That the outcome of the review of the Internal Audit Charter be noted.
- (2) That the updated Internal Audit Charter be agreed.
- (3) That the Internal Audit Charter be reviewed in two years' time, or sooner in the event of any significant changes being made to the Public Sector Internal Audit Standards.

**19 TREASURY MANAGEMENT REPORT 2014/15 AND MONITORING REPORT 2015/16**

The Chief Finance Officer submitted a report for Members to consider the Treasury Management Annual Report for 2014/15 and the Treasury Management activities for the first five months of 2014/15.

**\*RESOLVED –**

That it be recommended to Full Council to:

- (1) Note the outturn Prudential Indicators for 2014/15;
- (2) Note the treasury management stewardship report for 2014/15;
- (3) Note the treasury management position for the first five months of 2015/16;
- (4) Approve the proposed changes to the investment arrangements and limits.

**20 LOCAL GOVERNMENT ACT 1972 - EXCLUSION OF PUBLIC**

**RESOLVED –**

That under Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 1 of Part I of Schedule 12A of the Act, as it contained information relating to an individual.

**21 APPOINTMENT OF INDEPENDENT PERSONS**

The Monitoring Officer submitted a report to inform members about the recruitment process for an additional Independent Person and to seek approval for this appointment. Two Independent Persons had previously been appointed by the Council in October 2014.

The Monitoring Officer explained that, in addition to being consulted during the councillor complaints process, the role of the Independent Persons now included involvement in disciplinary matters that could lead to the dismissal of the Council's statutory officers (Head of Paid Service, Chief Finance Officer and Monitoring Officer).



The alternative options that were considered included not appointing an additional Independent Person and continuing with only two, or not appointing this applicant and reopening the recruitment process. It was previously agreed that three Independent Persons would be an appropriate number to be appointed, and it was agreed that this applicant be recommended for appointment.

**\*RESOLVED –**

That it be recommended to Full Council that this applicant recommended by the Chair of Standards and Audit Committee and the Monitoring Officer be appointed as a third Independent Person for the purpose of giving views on complaints about councillors and involvement in statutory officer disciplinary proceedings.

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## **FOR PUBLICATION**

### **SUMMARY OF INTERNAL AUDIT REPORTS ISSUED**

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MEETING:                   **STANDARDS AND AUDIT COMMITTEE**

DATE:                       **25TH NOVEMBER 2015**

REPORT BY:               **INTERIM HEAD OF INTERNAL AUDIT  
CONSORTIUM**

WARD:                      **ALL**

COMMUNITY  
ASSEMBLIES:           **ALL**

KEY DECISION  
REFERENCE (IF  
APPLICABLE):

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#### FOR PUBLICATION

#### BACKGROUND PAPERS FOR PUBLIC REPORTS:

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#### 1.0    **PURPOSE OF REPORT**

1.1    To present for members' information a summary of Internal Audit Reports issued during the period 29<sup>th</sup> August 2015 – 2<sup>nd</sup> November 2015 in respect of reports issued relating to the 2015/16 internal audit plan.

#### 2.0    **RECOMENDATION**

2.1    That the report be noted.

#### 3.0    **BACKGROUND**

3.1    The Public Sector Internal Audit Standards require that the Head of Internal Audit reports periodically to the Standards and Audit Committee in respect of performance against the audit plan. Significant risk and control issues should also be reported.

3.2    In preparing this report, no standard corporate issues (e.g. risk management, equalities) were considered relevant.

#### 4.0 **SUMMARY OF REPORTS ISSUED**

- 4.1 Attached, as Appendix 1, is a summary of reports issued covering the period 29th August 2015 to 2nd November 2015, for audits included in the 2015/16 internal audit plan.
- 4.2 The Appendix also shows for each report a summary of the scope and objectives of the audit, the overall conclusion of the audit and the number of recommendations made / agreed where a full response has been received.
- 4.3 The conclusion column of Appendix 1 gives an overall assessment of the reliability of the internal controls examined in accordance with the following classifications:

<b>Control Level</b>	<b>Definition</b>
Good	A few minor recommendations (if any).
Satisfactory	Minimal risk; a few areas identified where changes would be beneficial.
Marginal	A number of areas have been identified for improvement.
Unsatisfactory	Unacceptable risks identified, changes should be made.
Unsound	Major risks identified; fundamental improvements are required.

- 4.5 In respect of the audits being reported, it is confirmed that there were no issues arising relating to fraud that need to be brought to the Committees attention.

#### 5.0 **RECOMMENDATION**

- 5.1 That the report be noted.

#### 6.0 **REASON FOR RECOMMENDATION**

- 6.1 To inform Members of the internal audit reports issued.

JENNY WILLIAMS  
INTERIM HEAD OF INTERNAL AUDIT CONSORTIUM  
Further information on this report can be obtained from Jenny Williams (Extension 5468)

# Chesterfield Borough Council – Internal Audit Consortium

## Report to Standards and Audit Committee

### Summary of Internal Audit Reports Issued 2015/16– Period 29th August 2015 – 2<sup>nd</sup> November 2015

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
11	Collection and Deposit Book Independent Checks	To ensure that independent checks are taking place	Satisfactory	27/08/2015	17/09/2015	30/10/2015	2	2
12	Cash and Banking	To review the controls and procedures in place	Good	27/08/2015	17/09/2015	N/A	0	0
13	Gas Servicing	To ensure that legislation is complied with and that procedures are operating effectively	Satisfactory	1/09/2015	22/09/2015	7/10/2015	4	4
14	Non Domestic Rates	To ensure that all bills are raised correctly and that the collection procedures are operating	Good	2/09/2015	23/09/2015	15/09/2015	2	2

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date		Response Received	Number of Recommendations	
				Report Issued	Response Due		Made	Accepted
15	Investment Portfolio	To ensure that the Council's investment policy is complied with	Good	16/10/2015	6/11/2015	N/A	0	0
16	Loans	To ensure that loans are in accordance with policy	Good	19/10/2015	9/11/2015		1	1
17	Business Continuity and Emergency Planning	To ensure that the Council has effective Business Continuity and emergency planning procedures in place	Satisfactory	19/10/2015	9/11/2015	22/10/2015	2	2
18	Housing Benefits/Council Tax Support System	To ensure that benefits are calculated and paid promptly and correctly	Good	2/11/2015	23/11/2015	N/A	0	0

**FOR PUBLICATION**

**UPDATE TO THE ANNUAL GOVERNANCE STATEMENT ACTION PLAN**  
**2014/15**

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MEETING:                   **STANDARDS AND AUDIT COMMITTEE**

DATE:                       **25TH NOVEMBER 2015**

REPORT BY:               **INTERIM HEAD OF INTERNAL AUDIT  
CONSORTIUM**

WARD:                      **ALL**

COMMUNITY  
ASSEMBLIES:           **ALL**

KEY DECISION  
REFERENCE (IF  
APPLICABLE):

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FOR PUBLICATION

BACKGROUND PAPERS FOR PUBLIC REPORTS:

TITLE:                      LOCATION:

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1.0    **PURPOSE OF REPORT**

1.1    To provide members with an update in respect of the progress made towards implementing the 2014/15 Annual Governance Statement Action Plan.

2.0    **RECOMENDATION**

2.1    That the report be noted.

3.0    **BACKGROUND**

3.1    Each year the Council reviews the governance arrangements it has in place, including a review of the Code of Corporate Governance.

- 3.2 Following this review, an Annual Governance statement for the Council is produced as required by the Accounts and Audit (England) Regulations 2015.
- 3.3 Part of the review entails formulating an action plan to address any areas of concern that have been identified.
- 3.4 In June 2015 this Committee approved the Annual Governance Statement and Action Plan and agreed that progress on the action plan would be monitored by the Corporate Management Team (CMT).
- 4.0 **PROGRESS MADE**
- 4.1 CMT has reviewed the progress made against the Annual Governance Statement Action Plan and a summary is shown at Appendix 1.
- 5.0 **RECOMMENDATION**
- 5.1 That the report be noted.
- 6.0 **REASON FOR RECOMMENDATION**
- 6.1 To inform Members of the progress made in respect of implementing the 2014/15 Annual Governance Statement Action Plan.

JENNY WILLIAMS  
INTERIM HEAD OF INTERNAL AUDIT CONSORTIUM

Further information on this report can be obtained from Jenny Williams (Extension 5468)



**CHESTERFIELD BOROUGH COUNCIL – ANNUAL GOVERNANCE STATEMENT 2014/15**  
**ACTION PLAN UPDATE**

Objective No. / Area of Assurance	Governance Issue	Action Proposed		Progress as at end of October 2015
		Description	By Date/ Officer Priority	
1.A.1	Model of Constitution to be modernised.	<p>A number of elements have already been completed: corporate transition to electronic Constitution, modernising, updating, clarifying and simplifying where possible, modernising Council Procedure rules, Contract Procedure Rules, analysis of member/officer delegations and potential for delegation downwards, delegation of approval to Standards and Audit Committee of some changes to Constitution.</p> <p>The key changes to complete in 2015 are:- Adjust to restructured portfolios and complete formal changes to delegations to appropriate service managers as a result of CMT restructure, updates to reflect new administration and roles (July 2015)</p> <p>Further consideration with majority group of “enabling” constitution with members retaining only strategic decisions, the rest delegated to officers (December 2015) Ongoing: routine updates to take account of changes in the law etc.</p>	<p>31/12/2015</p> <p>Local Gov &amp; Regulatory Law Manager, Monitoring Officer and SIRO</p> <p>Medium</p>	<p>The Constitution has been adjusted to take account of realigned portfolios and current CMT structure (completed end of July).</p> <p>Discussions commenced with Cabinet Member for Governance on proposals for ‘enabling’ constitution, with a view to discussions with SLT, CMT and political groups.</p> <p>Current CMT review, once completed, will require further amendments to constitution.</p>

Objective No. / Area of Assurance	Governance Issue	Action Proposed		Progress as at end of October 2015
		Description	By Date/ Officer Priority	
1.B.3	Implementing actions to address the forecast deficits. Other budget risks such as the continuing impacts of the economic climate on key income streams and investment returns.	<p>Need to continue to closely manage the Medium Term Financial Plan to ensure that the Council remains of sound financial standing, and to support decisions on the alignment of budgets to enable delivery of the Council's corporate plan for the period 2015-2019.</p> <p>This will be achieved through the established mechanisms of the Council's Financial Planning Group, CMT/Executive Member Budget workshops and Risk Management Group, and through the preparation of quarterly monitoring reports to the Council's Cabinet and Scrutiny Forum. Regular dialogue with Regional Trade Union Official will take place.</p>	<p>01/03/16</p> <p>Members / CE / Executive Directors/ Chief Financial Officer</p> <p>High</p>	<ul style="list-style-type: none"> <li>2014/15 outturn better than forecast, with a surplus of £313k compared to a revised forecast surplus of £40k</li> <li>The first budget monitoring report for 2015/16, covering the first four months of the year, went to Cabinet on 22<sup>nd</sup> September and to full Council on 14<sup>th</sup> October. The forecast deficit for 2015/16 has increased to £490k (from the original forecast of £94k) due mainly to the slow progress in implementing the savings targets (VR's, review of T&amp;C's, GPGS, etc.)</li> <li>A Corporate Cabinet Workshop is being arranged for October where the savings strategy will be further developed.</li> </ul>
1.B.4	Performance Monitoring/clinics have not taken place regularly in 2014/15	A new performance framework is in the process of being developed and implemented. The new framework will ensure that performance is appropriately reviewed and reported.	<p>30/09/15</p> <p>Executive Director</p> <p>Medium</p>	A new performance management framework was approved at Cabinet in July 2015. The PMF is being introduced over a period of 18 months. So far quarterly monitoring and challenge of Council Plan projects and performance indicators have come on stream, a performance scorecard has also been developed.

Objective No. / Area of Assurance	Governance Issue	Action Proposed		Progress as at end of October 2015
		Description	By Date/ Officer Priority	
1.D.5	The reporting of PPP performance and KPI's to Members has been weak in 2014/15	The PPP partnership and associated KPI's are in the process of being reviewed. The monitoring of the PPP partnership will form part of the new performance framework and will ensure that Members are kept up to date.	30/09/15 Executive Director Medium	PPP indicators have been included in the new PMF. These indicators are challenged alongside other business critical indicators at the quarterly performance review meetings.
1.D.5 & 2.A.1	Monitoring arrangements for partnerships require review and update.	Partnership Strategy to be reviewed in 2015/16 and significant partnerships re-assessed.	31/03/16 Policy Manager Medium	This action needs to be paused while the partnership position becomes clearer e.g. devolution, PCC changes etc.

Objective No. / Area of Assurance	Governance Issue	Action Proposed		Progress as at end of October 2015
		Description	By Date/ Officer Priority	
3.A.12	Internal Audit reports issued with an unsatisfactory or marginal opinion where the recommendations have yet to be fully implemented. These are:- Data Protection (report May 15) IT Security	Data Protection – Local Government and Regulatory Law Manager, Monitoring Officer and SIRO to progress implementation of the action plan.	31/12/15  LG & Regulatory Law Manager, Monitoring Officer & SIRO  High	Progressing Internal Audit recommendations. However, a comprehensive review of Information Assurance Strategy is to be considered by SLT in October/November 2015. The strategy will incorporate Internal Audit recommendations and other necessary actions, and this will have implications for previously indicated provisional timescales for implementation. The Standards and Audit Committee were provided with an update on progress made against all the recommendations at its meeting in September.
		IT Security IA Report plus further PSN compliance issues identified by PPP Client Officer and Executive Director	Executive Director  High	PSN compliance has been achieved.
			30/06/2015	The information security work is ongoing but there has been some slippage due to resources being put to PSN as a priority. The proposed CMT restructure has built in an information assurance post.
			30/09/2015	
			31/03/2016	The work on the ICT infrastructure is close to completion. The ICT Strategy should be completed by the end of December 2015.
		6		

Objective No. / Area of Assurance	Governance Issue	Action Proposed		Progress as at end of October 2015
		Description	By Date/ Officer Priority	
3.A.2 & 3.A.8	The procurement process requires improvement from start to finish, from identifying the procurement need through to the letting and management of the contract. It needs to be ensured that the tendering and letting of contracts is in line with EU Regulations, Financial Regulations and Standing Orders.	The provision of a procurement Service and the processes followed by managers are currently being reviewed. An options paper in terms of procurement will be presented to Cabinet by September 2015. Corporate procurement training will be arranged by September 2015 and this will ensure that all managers are aware of the requirements of Standing Orders and Financial Regulations and their key role in the procurement process from start to finish.	30/09/15  Head of B T /Executive Director  High	There has been a delay on this work however, the review has been completed and final paper has been prepared for Cabinet. This requires a Joint Cabinet and Employment Committee so is scheduled for the 3 <sup>rd</sup> November 2015. To accompany this, a detailed SLA is being developed. Training will be a priority once the Cabinet paper has been approved and will commence prior to the end of December 2015, staff availability permitting.
3.A.3	The Whistle blowing policy was last reviewed in 2010	The whistle blowing policy will be reviewed and updated	31/12/15  Head of HR  Medium	The policy is in the process of being reviewed and is still on target to be completed by the end of December.
3.A.12	A full assessment needs to be undertaken against the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption	CIPFA are producing a self-assessment tool against the code to be published in the Autumn of 2015, on receipt of this an assessment will be undertaken and an action plan produced.	31/03/16  Head of the Internal Audit Consortium  Medium	The self- assessment tool was published by CIPFA at the end of Sept 2015. This has been purchased and the Interim Head of IAC is currently utilising the tool to assess CBC's compliance against the CIPFA Code of Practice on managing the Risk of Fraud and Corruption. A report and action plan will be presented to the Standards and Audit Committee



## FOR PUBLICATION

### CHESTERFIELD BOROUGH COUNCIL NATIONAL FRAUD INITIATIVE

**MEETING:** STANDARDS AND AUDIT  
COMMITTEE

**DATE:** 25<sup>TH</sup> NOVEMBER 2015

**REPORT BY:** INTERIM HEAD OF INTERNAL AUDIT  
CONSORTIUM

#### 1.0 PURPOSE OF REPORT

- 1.1 To present to Members for information a summary of the results of the 2014/15 National Fraud Initiative (NFI) for Chesterfield Borough Council.

#### 2.0 RECOMMENDATION

- 2.1 That the report be noted.

#### 3.0 BACKGROUND

- 3.1 Every 2 years the Audit Commission undertook the National Fraud Initiative Data Matching Exercise. Now that the Audit Commission no longer exists, responsibility for NFI has moved to the Cabinet Office and is set to continue. Local Authorities are required to supply various data sets which they process and match with other local authorities and participating organisations to try to highlight potential cases for further investigation. It should be noted that the existence of a match does not necessarily indicate that any form of fraud has taken place and each match needs to be investigated further.
- 3.2 Data was downloaded in October 2014 and the reports were released to local authorities to commence their reviews in February 2015.

- 3.3 The results are made available through a secure web site where details of the results of investigations can be recorded together with the amount of any errors or frauds identified.
- 3.4 To assist the examination of reported matches, reports are classified as High, Medium or Low quality (there is a fourth little used category of 'for information'). Within each report, certain matches are highlighted as 'recommended', these being considered the better quality matches.
- 3.5 The main reports generated related to housing benefit claimants, payroll, creditor and housing tenant data. Council Tax matches are subject to a separate annual data matching exercise, with these results being reviewed by Arvato Revenues staff.

4.0 **SUMMARY OF THE RESULTS OF THE 2014/15 NFI FOR CHESTERFIELD**

4.1 The following reports were received:

High Quality	36
Medium Quality	19
Low Quality	10
For information	1
<b>Total</b>	<b><u>66</u></b>

- 4.2 The above reports contained 2,152 matches (excluding matches in previous years occurring again) in total of which 289 were recommended matches. In 2012/13 there were 2,099 matches, 338 of which were recommended matches. In total, 89,425 records were submitted to NFI (25,500 records in respect of individual people or companies and 63,925 invoices).
- 4.3 By the end of September 2015, 468 matches were reviewed which included all 289 high quality recommended matches. In reviewing matches, priority was given to recommended matches in reports classified as High Quality (100% reviewed).



4.4 21 errors were identified 3 of which resulted in savings of £9,382.64. The errors related to the following:-

<b>Report Title</b>	<b>Errors</b>	<b>Savings</b>
Housing Benefit Claimants to student loans – claimant error	2	4,221.88
Duplicate records by supplier invoice number and invoice amount but different creditor reference and name (paid once to Capita Resources and once to Capita Business Services). Payment returned.	1	5,160.76
<b>Total</b>	<b>3</b>	<b>9,382.64</b>

4.5 The remaining 18 errors related to duplicate creditor details but no financial loss was involved. Although duplicate creditors were set up on the system no duplicate payments were made. The Accounts Payable system administrator has undertaken a ‘cleanse’ on all suppliers that have not been utilised since the 1<sup>st</sup> April 2013 which resulted in 7,752 supplier accounts being closed. To put this in to context, there were 11,477 supplier accounts set up and this has now been reduced to 3,725. In future, in accordance with internal audit recommendations, a review of supplier accounts will be undertaken every year end.

4.6 Overall 468 matches have been reviewed out of 2,152 reported. In view of the fact that no frauds and only minimal errors have been identified in the matches reviewed it is not proposed to undertake checks on the remaining matches due to resource requirements and limited likelihood of identifying errors or frauds.

## **5.0 CONSIDERATIONS**

5.1 Risk Management Issues – There is a risk that there could be fraud or errors within the matches that have not been investigated, however, by concentrating on the high quality recommended matches this risk is minimised.

5.2 Financial - the investigation of matches has been undertaken within current staffing resources.

5.3 Equalities – there are none arising from the contents of this report.

6.0 **RECOMMENDATION**

6.1 That the report be noted.

7.0 **REASON FOR RECOMMENDATION**

7.1 To inform Members of the results of the 2014/15 NFI exercise.

**JENNY WILLIAMS  
INTERIM HEAD OF INTERNAL AUDIT CONSORTIUM**