

STROUD DISTRICT COUNCIL

AUDIT AND STANDARDS COMMITTEE

Report Title	INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2019/20			
Purpose of Report	To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2019/20.			
Decision(s)	<p>The Committee resolves to note:</p> <ul style="list-style-type: none"> • The progress against the Internal Audit Plan 2019/20; and • The assurance opinions provided in relation to the effectiveness of the Council's control environment. 			
Consultation and Feedback	Internal Audit findings are discussed with Service Heads/Managers. Management responses to recommendations are included in each assignment report.			
Report Author	Theresa Mortimer, Head of Audit Risk Assurance Tel: 01453 754111 Email: theresa.mortimer@stroud.gov.uk			
Options	There are no alternative options that are relevant to this matter.			
Background Papers	N/A – links to published background papers are in the body of the report.			
Appendices	Appendix A – Internal Audit Activity Progress Report 2019/20.			
Implications (details at the end of the report)	Financial	Legal	Equality	Environmental
	No	No	No	No

INTRODUCTION/BACKGROUND

- 1.1 Members approved the [Internal Audit Plan 2019/20](#) at the 7th May 2019 Audit and Standards Committee meeting. In accordance with the [Public Sector Internal Audit Standards 2017](#) (PSIAS), this report (through Appendix A) details the outcomes of Internal Audit work carried out in accordance with the approved Plan.

1.0 MAIN POINTS

2.1 The Internal Audit Activity Progress Report 2019/20 at Appendix A summarises:

- The progress against the Internal Audit Plan 2019/20, including the assurance opinions on the effectiveness of risk management and control processes;
- The outcomes of the Internal Audit activity during the period January to March 2020; and
- Special investigations/counter fraud activity.

2.2 The report is the third progress report in relation to the Internal Audit Plan 2019/20.

2.0 CONCLUSION

3.1 The purpose of this report is to inform the Committee of the Internal Audit work undertaken to date, and the assurances given on the adequacy and effectiveness of the Council's control environment operating in the areas audited. Completion of Internal Audit Activity Progress Reports ensures compliance with the PSIAS, the [Council Constitution](#) and [the Audit and Standards Committee Terms of Reference](#).

3.2 In accordance with the PSIAS and as reflected within the Audit and Standards Committee work programme, the final Internal Audit Activity Progress Report against the approved Internal Audit Plan 2019/20 is scheduled to be presented to the Audit and Standards Committee at the 29th July 2020 meeting.

3.0 IMPLICATIONS

3.1 Financial Implications

There are no financial implications arising directly from this report.

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Risk Assessment:

Failure to deliver effective governance will negatively impact on the achievement of the Council's objectives and priorities.

3.2 Legal Implications

There are no specific legal implications arising from this report.

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3.3 Equality Implications

There are not any specific changes to service delivery proposed within this decision.

3.4 Environmental Implications

There are no significant implications within this category.

Internal Audit Activity Progress Report

2019-2020



(1) Introduction

All local authorities must make proper provision for internal audit in line with the 1972 Local Government Act (S151) and the Accounts and Audit Regulations 2015. The latter 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”. The Internal Audit Service is provided by Audit Risk Assurance under a Shared Service agreement between Stroud District Council, Gloucester City Council and Gloucestershire County Council and carries out the work required to satisfy this legislative requirement and reports its findings and conclusions to management and to this Committee.

The guidance accompanying the Regulations recognises the Public Sector Internal Audit Standards 2017 (PSIAS) as representing “proper internal audit practices”. The standards define the way in which the Internal Audit Service should be established and undertake its functions.

(2) Responsibilities

Management are responsible for establishing and maintaining appropriate risk management processes, control systems (financial and non financial) and governance arrangements. Internal Audit plays a key role in providing independent assurance and advising the organisation that these arrangements are in place and operating effectively. Internal Audit is not the only source of assurance for the Council. There are a range of external audit and inspection agencies as well as management processes which also provide assurance and these are set out in the Council’s Code of Corporate Governance and its Annual Governance Statement.

(3) Purpose of this Report

One of the key requirements of the standards is that the Chief Internal Auditor should provide progress reports on internal audit activity to those charged with governance.

This report summarises:

- The progress against the 2019/20 Internal Audit Plan, including the assurance opinions on the effectiveness of risk management and control processes;
- The outcomes of the Internal Audit activity during the period January 2020 to March 2020; and
- Special investigations/counter fraud activity.

(4) Progress against the 2019/20 Internal Audit Plan, including the assurance opinions on risk and control

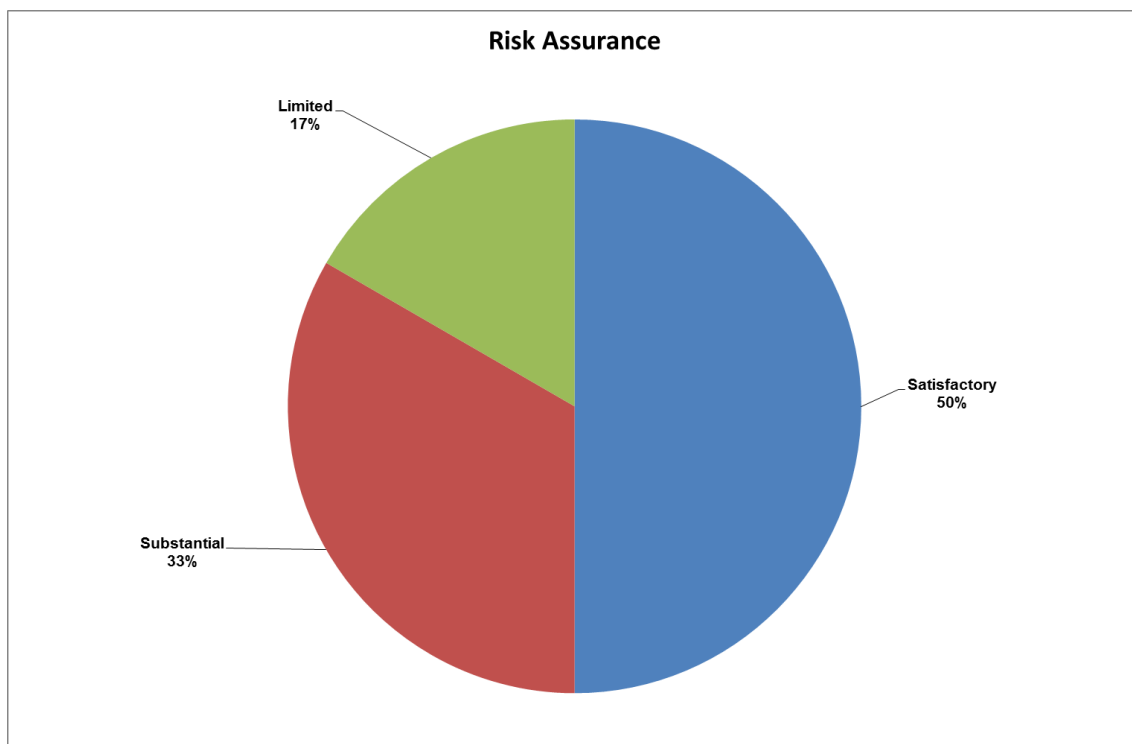
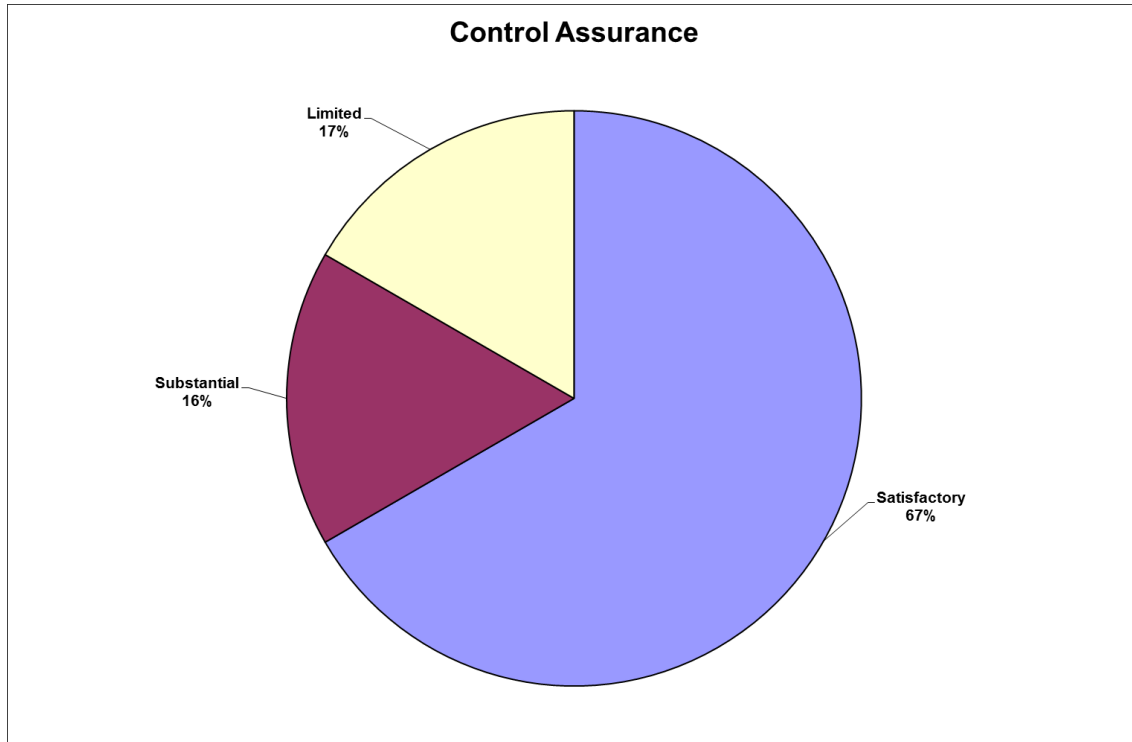
The schedule provided at **Attachment 1** provides the summary of 2019/20 audits which have not previously been reported to the Audit and Standards Committee.

The schedule provided at **Attachment 2** contains a list of all of the 2019/20 Internal Audit Plan activity undertaken during the financial year to date, which includes, where relevant, the assurance opinions on the effectiveness of risk management arrangements and control processes in place to manage those risks and the dates where a summary of the activities outcomes has been presented to the Audit and Standards Committee. Explanations of the meaning of these opinions are shown in the below table.

Assurance Levels	Risk Identification Maturity	Control Environment
Substantial	<p>Risk Managed Service area fully aware of the risks relating to the area under review and the impact that these may have on service delivery, other service areas, finance, reputation, legal, the environment, client/customer/partners, and staff. All key risks are accurately reported and monitored in line with the Council's Risk Management Policy.</p>	<ul style="list-style-type: none"> • System Adequacy – Robust framework of controls ensures that there is a high likelihood of objectives being achieved • Control Application – Controls are applied continuously or with minor lapses
Satisfactory	<p>Risk Aware Service area has an awareness of the risks relating to the area under review and the impact that these may have on service delivery, other service areas, finance, reputation, legal, the environment, client/customer/partners, and staff. However some key risks are not being accurately reported and monitored in line with the Council's Risk Management Policy.</p>	<ul style="list-style-type: none"> • System Adequacy – Sufficient framework of key controls for objectives to be achieved but, control framework could be stronger • Control Application – Controls are applied but with some lapses
Limited	<p>Risk Naïve Due to an absence of accurate and regular reporting and monitoring of the key risks in line with the Council's Risk Management Policy, the service area has not demonstrated a satisfactory awareness of the risks relating to the area under review and the impact that these may have on service delivery, other service areas, finance, reputation, legal, the environment, client/customer/partners and staff.</p>	<ul style="list-style-type: none"> • System Adequacy – Risk of objectives not being achieved due to the absence of key internal controls • Control Application – Significant breakdown in the application of control

(4a) Summary of Internal Audit Assurance Opinions on Risk and Control

The pie charts below show the summary of the risk and control assurance opinions provided within each category of opinion i.e. substantial, satisfactory and limited in relation to the audit activity undertaken during the period April 2019 to March 2020.



(4b) Limited Control Assurance Opinions

Where audit activities record that a limited assurance opinion on control has been provided, the Audit and Standards Committee may request Senior Management attendance to the next meeting of the Committee to provide an update as to their actions taken to address the risks and associated recommendations identified by Internal Audit.

(4c) Audit Activity where a Limited Assurance Opinion has been provided on Control

During the period January 2020 to March 2020, one audit review has been provided with a limited assurance opinion on control which relates to the Littlecombe Scheme.

It is important to note that whilst a limited assurance opinion has been provided, management have responded positively to the recommendations made and have provided assurance to Internal Audit (through management response to the recommendations raised within the report and verbal assurance) that a plan of action has been prepared to address the issues identified by this review.

In addition, where a limited assurance opinion is given, a follow up audit is undertaken to provide assurance that the agreed actions have been implemented by management.

(4d) Satisfactory Control Assurance Opinions

Where audit activities record that a satisfactory assurance opinion on control has been provided, where recommendations have been made to reflect some improvements in control, the Committee can take assurance that improvement actions have been agreed with management to address these.

(4e) Internal Audit Recommendations

During January to March 2020 Internal Audit made, in total, **13** recommendations to improve the control environment, **6** of these being high priority recommendations (**100%** of these being accepted by management) and **7** being medium priority recommendations (**100%** accepted by management).

The Committee can take assurance that all high priority recommendations will remain under review by Internal Audit, by obtaining regular management updates, until the required action has been fully completed.

(4f) Risk Assurance Opinions

During the period January 2020 to March 2020, one limited assurance opinion on risk has been provided on completed audits from the 2019/20 Internal Audit Plan. This relates to the Littlecombe Scheme.

Monitoring of the implementation of recommendations to manage the risks identified is owned by the relevant manager(s) and helps to further embed risk management in to the day to day management, risk monitoring and reporting process.

Completed Internal Audit Activity during the period January 2020 to March 2020

Summary of Limited Assurance Opinions on Control

Service Area: Tenant and Corporate Services

Audit Activity: Littlecombe Scheme

Background

The Littlecombe development is a mixed use regeneration scheme that originally provided for 600 new homes, business, office, commercial and community facilities on a derelict industrial site.

In 2003 the South West of England Regional Development Agency (SWRDA) bought the site for £17m and established a development partnership with St Modwens, a Financial Times Stock Exchange (FTSE) 250 property company. SWRDA was abolished in 2011 and Stroud District Council (the Council) took ownership of the site from SWRDA for £1. The intention was to unlock a stalled scheme for the benefit of Dursley, Cam and the district.

Under the partnership agreement with St Modwens the Council is entitled to 85% of the net development profit at completion of the scheme (July 2023), although this potential financial gain is subsidiary to the main purpose of leading the scheme to completion.

There have been various revisions to the scheme since the original proposals (e.g. due to a change in planning rules, the Village Green application, public demand, etc.) which have resulted in the reduction in the number of new homes built and planned to be completed to 416 at the time of this audit. The developer is reviewing the site to establish if there are opportunities for the construction of more homes.

Scope

This audit review sought to determine whether there are effective governance and financial management arrangements in place and that these are in compliance with the development agreement.

Risk Assurance – Limited

Control Assurance – Limited

Key Findings

- A Council project board was set-up following the purchase of the site and in accordance with the Council project management guidelines, but was disbanded in November 2014.
- The Principal Estates Surveyor has managed and supported the Council's interests in the scheme with the developer. However, there was a lack of documentary evidence retained of the regular Property Service management relating to the development of the site and the discussions / meetings held with the developer executives to resolve project issues or 'bottlenecks'.
- Operational risks for the Council relating to the Littlecombe scheme were identified and managed by the Council project board (while operating) and on the Council's risk and performance management system Excelsis until the financial year 2015-16, but since this date no risks have been recorded / reported.
- Legal Services has highlighted a potential financial risk to the Council relating to income received from the site (excluding existing tenants), which should be credited to the developer's Project Expenditure Account. The Head of Property Services advised Internal Audit that this is dealt with on a case by case basis and there is currently no potential liability to the Council in this area.
- SMART (Specific, Measurable, Attainable, Realistic / Relevant and Time bound) objectives for the acquisition and management of the Littlecombe site by the Council from SWRDA had not been determined during the initial project management stages. Property Services management advised Internal Audit that they believe the six benefits reported to June 2011 Cabinet meeting as part of the proposal for the purchase of the Littlecombe site have been achieved.
- As at 31st March 2019 the developer has forecast that the development may not make a profit by the end of the Development Agreement. During the audit Property Services sought and obtained Legal Services opinion that the Council would not be liable for any losses.
- The audit review highlighted the following relating to the reporting and verification of the development financial position:

- A financial assertion was not received / obtained from SWRDA that the Project Expenditure Account up to the point of the Littlecombe site transfer to the Council had been checked and verified to their satisfaction;
- Project Expenditure Accounts have not been received / obtained from the developer on a half yearly basis in accordance with the Development Agreement (five only have been received / obtained from the date of site purchase in 2011 to June 2019);
- Detailed independent verification checks by the Council have not been performed on the submitted Project Expenditure Account; and
- Whilst not in the Development Agreement it would have been good practice to have obtained the developer Finance Director assertions for the five submitted Project Expenditure Accounts that they represented a true, fair and accurate view of the financial transactions of the Littlecombe site development.

Conclusion

One of the key risks to the project was the financial viability of the site to the developer due to the slow economic recovery, costs of decontamination of the land, etc. which may have resulted in the developer being unable to develop the site in the timescales agreed. The view of the Principal Estates Surveyor is that the relationship with the developer has been successfully managed, with the support of senior Property Services management and the former Chief Executive, which has maintained the developer's commitment to the development and the successful resolution of issues as they arose. As at the time of this audit, 376 residential properties have been built or were under construction out of a revised projection of 416. In addition the development has also delivered a new hospital, light industrial units, de-culverted the river, cleaned up contaminated land, etc.

In achieving this success, the Council has not fully followed its own project management guidance / good practice and Project Expenditure Accounts have not been obtained in the frequency as stated in the Development Agreement and those that were received have not been subject to detailed verification and validation checks.

There has also been a considerable lapse in the application of the management and monitoring arrangements of the associated inherent / residual project risks.

Management Actions

Four high priority and two medium priority recommendations have been raised to strengthen the governance and financial management arrangements for the remaining years of the Development Agreement, which have been accepted by management.

Summary of Satisfactory Assurance Opinions on Control

Service Area:	Council Wide
Audit Activity: Assurance	Annual Governance Statement review of 2018-19 Statements

Background

Stroud District Council (the Council) is required by the Accounts and Audit Regulations 2015 to prepare and publish an Annual Governance Statement (AGS) to report publicly on the extent to which they comply with their own Local Code of Corporate Governance. The AGS will also demonstrate how they have monitored and evaluated the effectiveness of their governance arrangements in the year, and on any planned changes in the coming period.

Evidence to support the AGS is drawn from a wide variety of sources (external inspections, internal and external audit reports, finance, performance and risk management reports etc.). This includes one very important source of evidence - the Assurance Statements, which require completion by each Service Manager/Head of Service and review by their Director/line manager prior to content consideration within the AGS. It is important to recognise that the purpose of the AGS is not just to be 'compliant', but also to provide an accurate representation of the arrangements in place during the year and to highlight those areas where improvement is required.

Scope

To determine the robustness of the governance, internal control and risk management arrangements as detailed within a sample of the completed Assurance Statements.

The review will be limited to the AGS for 2018/19 formally published by the Council in July 2019.

Risk Assurance – Satisfactory

Control Assurance – Satisfactory

Key Findings

The compilation of the AGS is facilitated by the Head of Audit Risk Assurance on behalf of the Senior Leadership Team. The Council's External Auditors have reported following their assessment of the information given in the AGS that the AGS meets the disclosure requirements set out in the CIPFA/SOLACE guidance, and the information reported is not inconsistent with other information from their audit.

Internal Audit review of the 2018/19 Assurance Statements and Composite Statements confirmed that:

- Assurance Statements have been completed for all respective service areas, and a Composite Statement has also been completed where appropriate;
- Four of the Assurance Statements did not visibly evidence either the responsible officer's signature or counter signature;
- Partial compliance issues identified at service level, whilst not necessarily always specifically stated, have been duly considered and reflected as appropriate within the narrative of the section 'Governance matters identified/actions taken' of the published 2018/19 AGS which details the key governance matters identified; and
- Key weaknesses in the governance, internal control, risk management arrangements emanating from Internal Audit reviews, and any other known issues that have been brought to the attention of Internal Audit in-year have been reflected, as appropriate, within the 2018/19 Assurance Statements, with the exception of the potential Data Breach/Public Service Network lapse in the certificate of compliance not having been recorded as expected within the Heads of Service/Service Manager Assurance Statement, but following challenge during the process by the now Strategic Director of Resources this issue was appropriately referenced within the respective Composite Assurance Statement.

Meetings were held with a sample of Heads of Service of the Council to discuss as appropriate their Assurance Statement and the level of challenge / evidence / assurance provision process. Of the five Heads of Service interviewed Internal Audit established that:

- In the main the approach taken to complete their respective Assurance Statement was based upon the commentary from the previous year's statement and then due consideration being given to the in-year changes;
- The AGS process enables a level of challenge to be applied over the commentary included with the Heads of Assurance Statement if required. Due to the change in leadership at the Council, it has been difficult for Internal Audit to fully establish the level of challenge applied, however there is evidence to support that some challenge has been applied where deemed appropriate;
- Heads of Service are supportive of the AGS process and indicated that they would welcome an awareness session on the topic as they felt that this would, given the recent staff changes within the Council, help to promote the principles of good governance, and further enhance their own knowledge and understanding, and aid the future completion of their respective Assurance Statement; and
- Overall, satisfactory evidence was found to be in place enabling Internal Audit to substantiate the commentary made for a selected sample of entries covering the seven CIPFA/SOLACE principles, within a sample of five Heads of Service Assurance Statements.

There is the opportunity for improvements to be made to systems and processes in the following areas:

- Where partial compliance to one of the CIPFA/SOLACE principles is identified, actions to address the partial compliance to be agreed and for these to be incorporated into the respective area's Service Plan;
- Developing and embedding core values and behaviours into the Council's staff appraisal process;
- Central repository of skills/competencies, training records and management oversight of Continuing Professional Development requirements and whether these are being met if required for a specific job role. This should support one of the planned actions to address recommendation six of the LGA Peer Review- skills audit to identify talent across the organisation; and
- Staff ongoing awareness and compliance with the Council's Code of Conduct post recruitment, and in particular the registering of financial and non-financial interests, and for undertaking additional work, to include the consideration of staff completing a NIL return declaration if

appropriate to ensure receipt of acknowledgement of an individual's affirmation.

Conclusion

The Council's External Auditors have reported following their assessment of the information given in the Annual Governance Statement that the AGS meets the disclosure requirements set out in the CIPFA/SOLACE guidance, and the information reported is not inconsistent with other information from their audit.

Within the 2018/19 AGS, reference is made to the work of the March 2019 Local Government Association Peer Review. The action plan includes activities that, once completed, should further enhance the Council's governance arrangements.

The process of completing Assurance Statements on an annual basis is intended to capture the governance issues identified by management for their areas of responsibility. In acknowledgement of the timing of the completion of the Assurance Statements and the need to deliver on the Peer Review actions to further strengthen the governance arrangements, generally the Assurance Statements have been completed satisfactorily for the 2018/19 period.

Internal Audit has raised four medium priority recommendations (sign-off of all Statements; the provision of AGS refresher training; documented actions for areas of AGS partial compliance; and improvement opportunity points as raised from Head of Service discussions) that aim to compliment the actions emanating from the Peer Review and further strengthen the Council's current corporate governance arrangements.

Management Actions

Management has responded positively to the recommendations.

Service Area: Council Wide

Audit Activity: Capital Programme – limited assurance follow-up

Background

A capital programme is a set of capital projects that a council plans to undertake within a given timetable and should be based on an approved Capital Strategy, which in turn should be linked to a council's Asset Strategy.

During 2017/18 Internal Audit undertook a review of this area. The findings resulted in a limited assurance opinion being given in respect of the risk

identification maturity and control environment, leading to two high and one medium priority recommendations aimed at strengthening the governance framework and ensuring alignment with best practice.

In light of the above, it was agreed that Internal Audit would undertake a follow-up review during 2019/20.

Stroud District Council's (the Council) Medium Term Financial Plan (MTFP) has planned capital expenditure for the period 2019/20 to 2022/23 of:

- General Fund – £36m; and
- Housing Revenue Account – £46m.

Scope

This audit sought to provide assurance that the recommendations raised in the 2017/18 audit review have been fully implemented or there is an approved action plan to show how and when they will be implemented.

Risk Assurance – Satisfactory

Control Assurance – Satisfactory

Key Findings

The status of the two high and one medium priority recommendations raised in the 2017/18 audit at the point of this Internal Audit follow-up review is summarised in the table below:

Original Recommendation Priority	Original Recommendations Raised	Position at 2019/20 Internal Audit Follow Up		
		Implemented	Partially Implemented	Not Implemented
High Priority	2		2	
Medium Priority	1		1	

As per the Chartered Institute of Public Finance and Accountancy (CIPFA) best practice the Council has written three strategic documents (Corporate Delivery Plan, Asset Strategy and MTFP) that support its capital strategy.

The Asset Strategy refers to two subsidiary documents (Investment Strategy and the five year HRA Maintenance Plan) but they have not, at the point of this audit, been finalised and / or published.

The Council's Capital Strategy document was written by Finance and was approved by Strategy and Resources and full Council during January 2019. In addition the document has recently been refreshed and approved by the Strategy and Resources Committee (January 2020) and full Council (February 2020).

Guidance relating to the capital programme calendar / timetable for Service Managers / Heads of Service in their submission of capital bids and the formal capital bid process for review and approval has been documented in the Capital Strategy. However, it has not been made fully available to all officers either on the Council's intranet (Hub) or on its website with the Council's other corporate plans and policies, although it is held with the above respective committee papers in January 2019, to ensure that all officers are able to locate the guidance when required.

A review by Internal Audit of the new capital proposals for 2019/20 to confirm that they followed the process as set out in the Capital Strategy highlighted there was a lack of documentary evidence to confirm:

- The four new capital proposals with business cases had been submitted, reviewed and approved by the former Corporate Team or equivalent group;
- The Investment and Development Panel had reviewed the four new capital proposals. The Strategic Director of Resources advised Internal Audit that this panel is a 'sounding board' and not a decision making body and therefore there are no minutes of the meetings. However, Internal Audit received verbal assurance from the respective capital bid project managers that the capital proposals were referred to the Investment and Development Panel and Finance; and
- Capital proposals submitted to the Corporate Team or equivalent group that are not subsequently approved. However, the Strategic Director of Resources advised Internal Audit that there were no failed capital bids for the financial year 2019/20.

The four new capital proposals including business cases were submitted to the Strategy and Resources Committee for review and were all approved by Members during 2019/20.

Conclusion

The Council's Capital Strategy, which incorporates guidance for officers to develop and submit capital proposals for consideration and approval, has been documented and appropriately approved. However, not all officers may be aware of the guidance for making a capital proposal and there is also a lack of

transparency and an effective management trail in the initial and important stages of the capital proposal and first level approval processes.

Management Actions

Management has agreed to fully implement the two high and one medium priority recommendations raised in the 2017/18 Capital Programme audit report.

Summary of Special Investigations/Counter Fraud Activities

Current Status

As at 23rd March 2020 only one new irregularity has been referred to Internal Audit in 2019/20 and this has previously been reported to the Audit and Standards Committee.

Any fraud alerts received by Internal Audit from the National Anti-Fraud Network (NAFN) are passed onto the relevant service area within the Council, to alert staff to the potential fraud.

Any counter fraud activity undertaken by the Counter Fraud Unit (CFU) will be reported separately by the Strategic Director of Resources.

National Fraud Initiative (NFI)

Internal Audit continues to support the NFI which is a biennial data matching exercise administered by the Cabinet Office. The 2018/19 data collections were successfully uploaded to the Cabinet Office during October 2018 and data matching reports are now available for review. Examples of data sets include housing, insurance, payroll, creditors, council tax, electoral register and licences for market trader/operator, taxi drivers and personal licences to supply alcohol. Not all matches are investigated but where possible all recommended matches are reviewed by either Internal Audit or the appropriate service area.

In addition, there is an annual data matching exercise undertaken relating to matching the electoral register data to the single person discount data held within the council. Once all relevant data has been uploaded onto the NFI portal, a data match report is instantly produced and available for analysis.

The CFU have been commissioned by the Strategic Director of Resources to review the NFI data matches and the outcomes from this review will be reported to the Audit and Standards Committee once completed.

Progress Report including Assurance Opinions

Department	Activity Name	Priority	Activity Status	Risk Opinion	Control Opinion	Reported to Audit and Standards Committee	Comments
Council Wide	ICT Action Plan	1	Planned				Brought Forward from 18/19 plan. Engagement planning meeting delayed due to C19 impact.
Council Wide	Annual Governance Statement review of 2018-19 assurance statements	1	Final Report Issued	Satisfactory	Satisfactory	28/04/2020	
Council Wide	Freedom of Information	2	Final Report Issued	Substantial	Satisfactory	28/01/2020	
Council Wide	Local Government Association Peer Review	1	Planned				Terms of reference issued.
Council Wide	Risk and Performance Reporting	1	Planned				
Council Wide	LGA and Workforce Plan transitional arrangements	2	Deferred				Activity deferred to ensure consideration of Council transformation following SLT appointment.
Council Wide	Capital Programme - limited assurance follow up	1	Final Report Issued	Satisfactory	Satisfactory	28/04/2020	
Development Services	Gloucestershire Building Control Partnership	2	Final Report Issued	Limited	Limited	28/01/2020	
Development Services	Planning Applications	1	Audit in Progress				Terms of reference issued. Due to C19 impact, final audit work delivery scheduled for July 20.
Development Services	Private Sector Housing (empty homes)	2	Draft Report Issued				
Customer Services	Business Continuity	1	Consultancy				Brought Forward from 18/19 plan. Consultancy ongoing within 2019/20. Outcomes to be reported at year end.
Customer Services	Council Tax Support Scheme	2	Final Report Issued	Substantial	Substantial	28/01/2020	
Customer Services	Complaints Handling	2	Planned				Terms of reference issued.
Customer Services	Creditors - New Suppliers, Vendor Changes and Invoice Control	1	Draft Report Issued				
Customer Services	Small Business Rate Relief	2	Final Report Issued	Substantial	Substantial	28/01/2020	
Customer Services	Multi Services Contract	1	Final Report Issued	Satisfactory	Satisfactory	28/01/2020	
Finance	Medium Term Financial Plan	1	Final Report Issued	Substantial	Satisfactory	28/01/2020	
Finance	VAT Outputs	2	Final Report Issued	Satisfactory	Satisfactory	08/10/2019	
Tenant & Corporate Services	HRA Delivery Plan - Budget Savings	1	Planned				
Tenant & Corporate Services	Housing Stock Void Management	2	Final Report Issued	Satisfactory	Satisfactory	08/10/2019	
Tenant & Corporate Services	Leavers Process	1	Draft Report Issued				
Tenant & Corporate Services	Littlecombe Scheme	2	Final Report Issued	Limited	Limited	28/04/2020	
Tenant & Corporate Services	Local Government Transparency Code	2	Final Report Issued	Satisfactory	Satisfactory	08/10/2019	