

## REPORT TO THE AUDIT COMMITTEE – 21 MARCH 2018

### INTERNAL AUDIT PLAN 2018/19

#### 1. Recommendations

**1.1 The Committee is requested to review, discuss and comment on the contents of this report and the attached appendices, and thereafter approve the 2018/19 Internal Audit Plan.**

#### 2. Discussion

- 2.1 It is one of the functions of the Audit Committee to review the activities of the Internal Audit function, including its annual work programme. This report presents the Internal Audit plan for the period April 2018 to March 2019 which is attached as Appendix B to this report.
- 2.2 The starting point for the 2018/19 plan was to review progress against the 2017/18 annual plan and determine whether those audits which had not been undertaken should be included in the following year's plan. More detail regarding Internal Audit's progress against the 2017/18 plan will be presented to the Audit Committee on 24 May 2018.
- 2.3 There are a number of systems within the Council that are reviewed on an annual basis whilst others are reviewed on a cyclical basis dependent on the perceived risk to the organisation should these systems fail. For example, cash handling, purchasing and payroll systems are reviewed annually due to the level of devolved authority and perceived high level of risk involved. Other systems are audited every second or third year (the main financial systems – creditors, debtors, council tax, ledger, etc) due to the high volume and materiality of transactions and their impact on the Council. Others are reviewed as and when deemed appropriate in order to provide appropriate coverage and assurance. More detail relating to the matters considered is shown in Appendix A.
- 2.4 In preparation for the 2018/19 plan, Internal Audit wrote to all Directors and Heads of Service to ascertain if there were areas that they considered to be of risk to their business operations which they would wish to be considered for inclusion. Proposals received were considered and, where Internal Audit considered the suggestion appropriate, these have been included.
- 2.5 The Council's current Risk Registers and the September 2017 Risk Management Review, which identifies a number of Strategic and Service related risks, were reviewed to determine whether identified issues had been covered by Internal Audit recently or should be included in the current work plan.
- 2.6 The time allocation to all audits assumes that systems to be reviewed are adequately documented, detailing the controls put in place by management, and that testing identifies that these controls are being

complied with. If this is not the case, there will be an impact on the time taken to review planned areas and on the plan's achievability.

- 2.7 The above considerations, and those detailed in Appendix A, have resulted in a draft Internal Audit plan being produced (Appendix B). The plan details what Internal Audit expects to be able to review in the year, assuming stability in resources available to the Section. The plan is flexible and can be amended to reflect changes in priority or because of new risks being introduced or identified.
- 2.8 All audits included in the attached plan, will help inform Internal Audit regarding the adequacy and effectiveness of the Council's framework of governance, risk management and control, allowing assurance to be provided regarding those arrangements. Where opportunities for improvement in controls and their application, or improvements in value for money, are identified these will be reported along with recommendations for management to consider.
- 2.9 In following the above process, it is anticipated that all the major risks which might impact on the Council will be identified and reviewed over time. All Services have had the opportunity to discuss the contents of the plan detailed in Appendix B to this report which was discussed and agreed by Strategic Leadership Team on 28 February 2018.
- 2.10 In order to undertake the attached plan, and that relating to Aberdeen City Council through the existing shared service arrangements, both of which incorporate the associated Integration Joint Boards, Internal Audit has an establishment of thirteen posts and an annual budgeted cost for 2018/19 of £572,000. It is anticipated that this will be split between Aberdeenshire and Aberdeen City Councils on a 2:1 ratio, which reflects the balance of work planned to be undertaken in each Council.
- 2.11 During 2017/18, three (out of ten) Assistant Auditors resigned and were replaced by staff on temporary contracts (two of whom were secondments from other areas of Business Services). These contracts have been extended on a fixed-term basis to 31 March 2019. The attached plan assumes, as stated at paragraph 2.7, stability of resources available to Internal Audit in providing a Service to both Aberdeenshire and Aberdeen City Councils and their associated Integration Joint Boards. The Aberdeen City Council Internal Audit Plan was approved by the Council's Audit Risk and Scrutiny Committee on 23 February 2018, and is based on the same resource assumptions as above.
- 2.12 The Head of Finance and Monitoring Officer within Business Services have been consulted in the preparation of this report. Any comments made have been incorporated within the report and they are satisfied that the report complies with the Scheme of Governance and relevant legislation.

**3. Scheme of Governance**

- 3.1 The Committee is able to discuss this item in terms of Sections G.1.1.d and G.1.4 of the List of Committee Powers in Part 2A of the Scheme of Governance as the Committee is responsible for Internal Audit matters and reviewing the activities of Internal Audit, including its annual work programme.

**4. Equalities, Staffing and Financial Implications**

- 4.1 An equality impact assessment is not required because the reason for this report is for Committee to discuss, review and comment on the Internal Audit Plan for 2017/18 and there will be no differential impact, as a result of this report, on people with protected characteristics.
- 4.2 There are no staffing or financial implications arising directly from this report.

**CHIEF INTERNAL AUDITOR**

Report prepared by David Hughes, Chief Internal Auditor.  
6 March 2018.



## Appendix A

### INTERNAL AUDIT PLAN 2018/19 STRATEGY AND RISK ASSESSMENT

This document details the process adopted for developing the Internal Audit plan for 2018/19. It is a requirement of the Public Sector Internal Audit Standards that the Internal Audit plan is based on a risk assessment. Many Internal Audit Sections will define the whole audit universe (all auditable Services or systems) and apply a score against each component for various criteria including the inherent risk in the system, and the quality of management and mitigating controls in place.

Whilst an audit universe has been identified, based on previous work undertaken by Internal Audit, to apply scores against various criteria is considered, by Internal Audit, to be too subjective and adds little value to the process.

In developing the plan, consideration was given to the Council's risk registers, the Council's Strategic Priorities, and a listing of previous audits undertaken within both Aberdeenshire and Aberdeen City Councils, and the outcome of these. Service Directors and Heads of Service were requested to provide input to the planning process to help ensure that the right areas were targeted for review.

The Council's Strategic Priorities as detailed in the Council Plan 2017 – 2022, and are:



Support a strong, sustainable, diverse and successful economy



Have the best possible transport and digital links across our communities



Provide the best life chances for all our children and young people by raising levels of attainment and achievement



Work with parents and carers to support children through every stage of their development



Encourage active lifestyles and promote well-being with a focus on obesity and mental health



Have the right mix of housing across all of Aberdeenshire



Support the delivery of the Health and Social Care strategic plan



Work to reduce poverty and inequalities within our communities



Deliver responsible, long-term financial planning



Have the right people, in the right place, doing the right thing, at the right time



Protect our special environment, including tackling climate change by reducing greenhouse gas emissions

In order to achieve these Priorities and Outcomes, the Council allocates its budget to Service Directorates and enables service delivery through delegated authority detailed in its governance arrangements.

For Internal Audit to fulfil its objective of providing assurance over the Council's control environment to those charged with governance (the Audit Committee), the internal controls put in place to protect the Council's assets have to be evaluated and tested. Taking this into account, and having considered the contents of the Council Plan and the factors that contribute to its delivery, Internal Audit considers that the main risks to the Council's control environment and achieving its Strategic Priorities and Outcomes relate to the key areas detailed in the following table.

Key Area	Risk	Internal Audit's Inherent Risk Assessment Before Mitigating Controls Applied	Internal Audit's Risk Assessment Based on Evaluation of Mitigating Controls
Corporate Governance	Failure to have arrangements in place that specify the overall control environment and delegated authority across the whole Council.	High	Low
	Failure to comply with the requirements of the corporate governance arrangements including Financial Regulations, the Officers Scheme of Delegation, and other Council Policies.	High	Medium
Budget Setting	Failing to ensure that a sustainable budget is set which allows for delivery of a defined service including everything that will be required to deliver that service.	High	Medium
Key Area	Risk	Internal Audit's Inherent Risk	Internal Audit's Risk

		Assessment Before Mitigating Controls Applied	Assessment Based on Evaluation of Mitigating Controls
Budget Monitoring	Failing to ensure that budgets are monitored with the involvement of Service staff involved in service provision.	Medium	Medium
Budget Management	Failing to ensure that budgets are used only for service provision and are not spent because they exist.	High	Low
	Failing to have outcome measures to demonstrate service provision.	Medium	Medium
	Failing to achieve Best Value / Value for Money.	High	Medium
Procurement	Failing to comply with procurement legislation.	High	High
Payments	Failing to ensure that the correct suppliers are paid for services or goods supplied.	Low	Low
	Failing to ensure that payment of statutory benefits are controlled in accordance with legislative requirements.	High	Low
Payroll	Failing to ensure that employees are paid correctly.	Medium	Medium
Income	Failing to collect statutory income (Council Tax, Business Rates, Housing Rent).	High	Low
	Failing to identify and recover sundry debts due to the Council.	Medium	Medium
	Failing to control cash income received.	Medium	Low
Assets	Failing to ensure that assets are managed, recorded and protected.	Medium	Medium
Key Area	Risk	Internal Audit's Inherent Risk Assessment Before Mitigating	Internal Audit's Risk Assessment Based on

		Controls Applied	Evaluation of Mitigating Controls
Cyber Security	Failing to have adequate arrangements in place to safeguard the Council's ongoing business arrangements.	High	Medium
Health and Safety	Failing to have adequate arrangements in place to safeguard the Council's workforce and clients.	High	Medium
Business Operations	Failing to have appropriate measures in place to ensure that services are provided in accordance with regulatory requirements.	Medium	Medium

**NOTE** – Internal Audit's risk assessment based on evaluation of mitigating controls is informed by previous Internal Audit work undertaken along with results of other external inspection reports.

**Risk:**

- High            There is a high probability, before mitigating controls are applied, of errors being made which would expose the Council to an unacceptable level of risk which may impact on the Council's finances and or reputation, and its ability to achieve its Strategic Priorities.
- Medium        There is a risk, before mitigating controls are applied, of errors being made which would expose the Council to an element of risk which may impact on the Council's finances and or reputation, and its ability to achieve its Strategic Priorities.
- Low            There is a low probability, before mitigating controls are applied, of errors being made which would expose the Council to an unacceptable level of risk which may impact on the Council's finances and or reputation, and its ability to achieve its Strategic Priorities.

## Internal Audit Plan 2018/19

Having considered Service risk registers, the Council's Strategic Priorities, the listing of previous audits along with progress against the current plan and emerging issues, it has been determined that audits will be developed in the detailed Internal Audit plan to ensure that periodic assurance is provided over the following areas as detailed.

- Various aspects of procurement, payroll, and income collection will be reviewed across all Services on an annual basis.
- Various aspects of Budget Setting, Monitoring and Management will be covered across all Services on a rolling basis throughout a three year period.
- The main financial and business systems of the Council (Financial Ledger, Council Tax System, Business Rates, Receivables, Housing Rents, Payroll, Payables, Housing Benefit, Care First, etc) will each be covered once in each three year period.

Audits will be designed to audit specific key areas across Services or the Council, whilst Service or location oriented audits will also be undertaken to test a range of key areas. In doing so, assurance will be gained as to whether controls in place are operationally effective and efficient, and whether they are being complied with. Whilst undertaking audits, Internal Audit will consider opportunities to improve systems and processes, effect change and achieve value for money.

All audits will feed into an overall evaluation of the Corporate Governance arrangements and compliance, which will be supplemented by a specific review of the Council's Code of Corporate Governance.

## APPENDIX B

### ABERDEENSHIRE COUNCIL INTERNAL AUDIT PLAN 2018-2019

#### CROSS SERVICE AUDITS

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Risk Management Process	Risk Management Process	To provide assurance that the Council's risk management procedures are robust and being complied with (relates to Corporate Risk ACORP009 - Operational Risk Management).	2015/16	Q2
Compliance with Procurement related Legislation and Council Regulations.	Payments made to a sample of suppliers.	To review payments made to a sample of suppliers to ensure that appropriate arrangements are in place for the commodities procured. Where any failure to comply with Procurement Legislation / internal governance arrangements are identified, to ascertain the reasons for this.	2017/18	Q1
Prevention of Fraud, Bribery and Corruption	Arrangements in place to prevent fraud, bribery and corruption	To provide assurance that the Council's arrangements for the prevention of fraud, bribery and corruption are adequate and proportionate.	N/A	Q3
General Data Protection Regulations	Data Protection – information management and security	To provide assurance that the Council has adequate arrangements in place, that are understood throughout the organisation, to protect the Council's information.	N/A	Q2
Timesheets / Allowances	Timesheets and Allowance claim forms	Consider whether terms and conditions are being complied with and that timesheets submitted for payment are accurate. Where appropriate, confirm claims to Service documentation and challenge management regarding overtime / additional hours worked.	2017/18	Q1
Temporary Employee Contracts	Temporary Appointments	To provide assurance that robust arrangements are in place to manage temporary appointments	2014/15	Q1
Agency Staff Contract	Agency Staff	To provide assurance that appointments are made from appropriately tendered contracts and that individual appointments are adequately managed.	2015/16	Q2

## CROSS SERVICE AUDITS (continued)

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Travel and Subsistence	Travel and Subsistence claims from employees	To provide assurance that terms and conditions are being complied with and that claims made are appropriate.	2015/16	Q2
Council Plan	Council Plan	To provide assurance that appropriate arrangements are in place to manage and monitor achievement of the Council Plan.	2014/15	Q3
Code of Corporate Governance	Code of Corporate Governance	To provide assurance that Council's Code of Corporate Governance is being complied with and reported as appropriate.	N/A	Q4
Creditors Payments	Payments made following interface to the Creditors System from Northgate (Housing Repairs), Social Work Child Care System (Foster Payments), SAVE (Infrastructure Services), Confirm (Property), Tranman (Fleet), Trapeze (Public Transport) and i-Trent (Payroll)	To provide assurance that there are adequate controls around the interface of payment data from named systems to the Creditors System (supporting documentation for and authorisation controls over input data, segregation of duties, accuracy and reconciliation of interfaced data sent and received) and that any associated balance sheet / suspense codes are reconciled on a regular basis.	N/A	Q1
Approved Budget Savings	Savings approved as part of the 2018/19 budget setting process	To provide assurance that Services have appropriate procedures in place to manage and monitor achievement of approved budget savings (relates to Corporate Risk ACORP001 - Budget Pressures).	N/A	Q2
Workforce Planning	Workforce Planning	In respect of Corporate Risk ACORP003 ensure that the Council has an appropriate Workforce Plan in place that ensures the Council is attracting and retaining the right skills (relates to Corporate Risk ACORP003 - Workforce, Business Services Risk BSSR005 - A Workforce Fit For The Future)	N/A	Q4
Project Management	Project Management	To provide assurance that appropriate project management processes are in place to manage Business and Organisational Transformation (relates to Corporate Risk ACORP004 - Business and Organisational Transformation).	N/A	Q4

## BUSINESS SERVICES

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
VAT	VAT	To provide assurance that VAT returns are accurately and timeously prepared and that appropriate reconciliations are completed to ensure accuracy.	2014/15	Q2
Revenue Budget Monitoring Procedures	Revenue Budget Monitoring Procedures	To provide assurance that revenue budget monitoring procedures are robust and generating appropriate management information (relates to Business Service Risk BSSR001 - Balancing the Books).	2016/17	Q4
Capital Plan	Capital Plan	To provide assurance over the processes in place for setting and monitoring the Council's Capital Plan	2012/13	Q2
Treasury Management	Treasury Management	To provide assurance that the Council's Treasury Management procedures follow best practice and are being complied with.	2016/17	Q4
Year-End Cut-off Procedures	Year-End Cut-Off procedures for 2017/18 Accounts	To provide assurance that cut-off procedures adopted for the 2017/18 financial year-end are robust and have been complied with.	2011/12	Q1
Business Rates	Billing, reliefs, payments and arrears recovery.	To provide assurance that billing and collection arrangements are robust and adequately applied and that reliefs awarded are appropriately supported.	2014/15	Q4
Benefits	Rent Allowances, Rebates and Council Tax Reduction	Consider whether benefits being paid to claimants are supported by appropriate documentary evidence, that the calculation of benefit is accurate, that it has been properly recorded for subsidy purposes, and that the requirements of the Verification Framework are being complied with.	2014/15	Q3
Bank Reconciliations	Main Council Bank Accounts	To provide assurance that robust procedures are in place and accurate, timely reconciliations are produced.	2015/16	Q2
Payroll System	Payroll System	To provide assurance that appropriate control is being exercised over the Council's Payroll System and that progress is being made with implementing anticipated efficiency savings.	Payroll System 2016/17	Q3

## BUSINESS SERVICES (continued)

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
IR35	IR35	To provide assurance that the Council has made appropriate arrangements to deal with the requirements of IR35 and that Services have taken required action to identify any individuals who may be subject to the requirements and are ensuring compliance.	N/A	Q1
Data security in a cloud based environment	Arrangements in place to ensure the ongoing security of systems / data moved to a cloud based environment	To provide assurance over the Council's arrangements to ensure data security where business is transacted through the Cloud (relates to Corporate Risk ACORP008 - Data Protection and Cyber Security).	N/A	Q3
Innovate Aberdeenshire	Innovate Aberdeenshire	To provide assurance that the Innovate Aberdeenshire digital strategy is progressing and fulfilling its stated objectives (relates to Business Services Risk BSSR006 - Digital Innovation)	N/A	Q4
Printing Contract	Printing Contract	To provide assurance that the contract is operating as expected and that expected financial savings are being generated.	N/A	Q1
Developer Obligations	Developer Obligations	Consider whether procedures governing Developer Obligations are robust, comply with best practice, and proceeds are used for appropriate purposes.	2013/14	Q4
Payroll	Payroll relating to Cleaning Staff	To provide assurance over controls in place to manage starters, leavers, changes of circumstances, and timesheet hours in relation to cleaning	2016/17	Q1
Sale of land and property	Sale of land and property	To provide assurance that appropriate arrangements are in place to control the sale of land and property and that they are being complied with.	2014/15	Q3
NESTRANS	Financial Governance	To review and provide assurance over Budget setting and monitoring procedures	N/A	Q3
Strategic Development Planning Authority	Financial Governance	To review and provide assurance over Budget setting and monitoring procedures	N/A	Q4

## EDUCATION AND CHILDREN'S SERVICES

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Primary School Visits	Selection of Primary Schools	To provide assurance that arrangements in place to control income and expenditure are adequate and being complied with.	2017/18	Q3
Sports Facilities	Selection of Swimming Pools / Leisure Centres	To provide assurance that adequate control is being exercised over income, expenditure, stocks, payroll, T & S, and budget monitoring.	2016/17	Q2
Catering Income	Catering Income	To provide assurance that adequate control is being exercised over income from school catering	2014/15	Q1
Teachers' Payroll	Teachers' Payroll	To provide assurance over controls in place to manage starters, leavers, changes of circumstances, and timesheet hours in relation to teaching staff.	2014/15	Q4
Music Tuition	Income received from, and free, music tuition provided in schools.	To provide assurance over procedures for collecting income and ensure that only those pupils entitled to free tuition are in receipt and that this area is adequately controlled.	2012/13	Q4
Nursery Education	Pre-school commissioned places	Consider whether statutory obligations are being delivered and that adequate control is exercised over expenditure. To include consideration of plans in place to deliver the Scottish Government's expansion in early education and childcare which comes into force in August 2020.	2015/16	Q2
Devolved Education Management	Devolved Education Management Scheme	To provide assurance that the scheme in place is adequate and that the decision making process is appropriate based on delegations in place.	2009/10	Q3
Maintenance Repairs	Maintenance Repairs	To provide assurance over systems in place to manage (including prioritisation of) the Service's repairs budget	N/A	Q1
Peterhead Campus	Peterhead Campus	To provide assurance that risks identified in Education and Children's Services Risk ECSSR001 are adequately managed to ensure project success.	N/A	Q3

## EDUCATION AND CHILDREN'S SERVICES (continued)

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
GIRFEC	GIRFEC	To provide assurance that the Council has taken steps to ensure effective and integrated partnership working to deliver improved outcomes for more children and families as detailed in Education and Children's Services Risk ECSSR003	N/A	Q2

## INFRASTRUCTURE SERVICES

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Harbours	Harbours	To provide assurance over procurement and income collection procedures	2012/13	Q3
Winter Maintenance	Winter Maintenance	To provide assurance over controls in place regarding expenditure charged to the winter maintenance budget, ensuring that appropriate contracts are in place regarding procurement of goods and services.	2014/15	Q4
Trapeze System	Trapeze System	To provide assurance that appropriate control arrangements are in place regarding the system, including business continuity and disaster recovery	2011/12	Q1
Active Travel	Active Travel	To provide assurance that the Council Priority to further embed the ability to travel actively within Aberdeenshire is being progressed as detailed in Infrastructure Services Risk ISSR001.	N/A	Q2
Economic Development	Economic Development	To provide assurance over the arrangements in place to deliver the actions specific to or lead by Aberdeenshire Council in support of the strategic objectives detailed in the Regional Economic Development Strategy (relates to Infrastructure Services Risk ISSR008 - Economic Development).	2013/14	Q3
Housing Waiting Lists / Allocations	Housing Waiting List / Allocations	To provide assurance over the arrangements in place to allocate Council housing	2013/14	Q1

## INFRASTRUCTURE SERVICES (continued)

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Housing Rent	Impact of Universal Credit on rent collection.	To provide assurance that appropriate arrangements have been put in place to manage the impact of Universal Credit on rent collection including intervention relating to identified vulnerable cases.	N/A	Q1
Affordable Housing	Affordable Housing	To provide assurance over the Council's arrangements to mitigate the risks identified in Infrastructure Services Risk ISSR005 relating to Affordable Housing	N/A	Q3
Scottish Regulators Code of Practice	Scottish Regulators Code of Practice	To provide assurance that all regulatory functions carried out by Infrastructure Services have been reviewed to ensure compliance with the code (relates to Infrastructure Services Risk ISSR009 - Scottish Regulators Code of Practice)	N/A	Q4
European Agricultural Fund for Rural Development Grant Claim	European Agricultural Fund for Rural Development	Audit of grant claim to support report to The Scottish Government Rural Payments and Inspections Directorate.	2016/17	Q2
Bus Service Operators Grant	Bus Service Operators Grant	Audit of grant claims before submission for payment  <i>There will be no specific reporting to management and / or the Audit Committee in relation to these grant claims unless a significant issue were identified.</i>	On-going	As required
Interreg Projects	HyTrEc2, Civitas Portis (if required), and G-Patra (if required)	To undertake First Level Control work as required by conditions of grant  <i>There will be no specific reporting to management and / or the Audit Committee in relation to these grant claims unless a significant issue were identified.</i>	N/A New Projects	As required

## ABERDEENSHIRE HEALTH AND SOCIAL CARE PARTNERSHIP

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Financial Assessments	Social Work Financial Assessments	Consider whether adequate arrangements are in place across the Service to undertake financial assessments in an accurate and efficient manner.	2011/12	Q1
National Care Home Contract	Sustainability	To provide assurance that risk to supply is controlled through adequate monitoring of supply and suppliers and related business continuity plans.	N/A	Q2
Very Sheltered Housing	Selection of Very Sheltered Housing establishments	To provide assurance that income, expenditure, inventories and tenant's records are adequately controlled.	2012/13	Q4

## GENERAL

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Follow up of agreed recommendations.	Follow up of recommendations agreed in previously issued Internal Audit reports.	To provide assurance that agreed actions have been implemented. Reporting will be by way of regular updates to the Audit Committee.	On-going	Continuous
Reporting Internal Audit outputs to the Audit Committee.	Reporting Internal Audit outputs to The Audit Committee.	To provide the Audit Committee with assurance regarding the areas for which they are responsible.	On-going	Continuous
Contingency	Completion of previous year's planned audits.	Completion of previous year's planned audits.	N/A	Q1
Contingency	Investigations and additional works.	Investigations and additional works.	N/A	As Required

**FOR INFORMATION**

**INTEGRATION JOINT BOARD**

**Internal Audit work relating to the following area will be approved by the  
Aberdeenshire Council Integration Joint Board Audit Committee**

SUBJECT	SCOPE	OBJECTIVE	Last Review	Indicative Quarter
Budget Setting, Monitoring and Financial Reporting	IJB Budget Setting, Monitoring and Financial Reporting	To provide assurance that appropriate arrangements are in place regarding IJB budget and financial reporting (relates to IJB risk ref 1990 - Sufficiency and Affordability of Resource).	N/A	Q2
Risk Management Process	Risk Management Process	To provide assurance that the IJB's risk management procedures are robust and being complied with.	N/A	Q3
Business Continuity Arrangements	Business Continuity Arrangements	To provide assurance that Business Continuity arrangements and related plans are fully integrated, tested and harmonise with Care for People, CONTEST, occupational health, fire safety, manual handling, HAI, H&S, governance and winter planning arrangements (relates to IJB risk ref 1989).	N/A	Q4