

PLYMOUTH CITY COUNCIL

Subject: Internal Audit – Progress Report
Committee: Audit Committee
Date: 17 September 2015
Cabinet Member: Councillor Lowry
CMT Member: Lesa Annear (Strategic Director for Transformation and Change)
Author: Robert Hutchins, Head of Devon Audit Partnership
Contact details: Tel: 01752 306710
Ref: AUD/RH
Key Decision: No
Part: I

Purpose of the report:

This report provides Members of the Audit Committee with a position statement on the audit work carried out since April 2015 and based on work performed to date during 2015/16, Internal Audit is able to provide reasonable assurance on the adequacy and effectiveness of the Authority's internal control environment.

The Brilliant Co-operative Council Corporate Plan 2013/14 - 2016/17:

The work of the internal audit service assists the Council in maintaining high standards of public accountability and probity in the use of public funds. The service has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.

The delivery of the Internal Audit Plan assists all directorates in delivering outcomes from the Corporate Plan:-

- Pioneering Plymouth – by ensuring that resources are used wisely and that services delivered meet or exceed customer expectations;
 - Confident Plymouth - the Government and other agencies have confidence in the Council and partners.
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Implications for Medium Term Financial Plan and Resource Implications:

Including finance, human, IT and land:

None.

Other Implications: e.g. Child Poverty, Community Safety, Health and Safety and Risk Management:

The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

Equality and Diversity:

Has an Equality Impact Assessment been undertaken? No

Recommendations and Reasons for recommended action:

It is recommended that:-

- I. The report be noted.
-

Alternative options considered and rejected:

None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2003, 2006, 2011 and 2015.

Published work / information:

Internal Audit Annual Plan 2015/16 – June 2015

Background papers:

None

Sign off:

Fin		Leg		Mon Off		HR		Assets		IT		Strat Proc	
Originating SMT Member													
Has the Cabinet Member(s) agreed the content of the report? Yes													

Internal Audit

Internal Audit Progress Report 2015-16

Plymouth City Council
Audit Committee

September 2015



Robert Hutchins
Head of Audit Partnership

Auditing for achievement



Devon Audit Partnership

The Devon Audit Partnership has been formed under a joint committee arrangement comprising Plymouth, Torbay and Devon councils. We aim to be recognised as a high quality internal audit service in the public sector. We work with our partners by providing a professional internal audit service that will assist them in meeting their challenges, managing their risks and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards (PSIAS) and other best practice and professional standards.

The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at robert.hutchins@devonaudit.gov.uk

Confidentiality and Disclosure Clause

This report is protectively marked in accordance with the government security classifications. It is accepted that issues raised may well need to be discussed with other officers within the Council, the report itself should only be copied/circulated/disclosed to anyone outside of the organisation in line with the organisation's disclosure policies.

This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.

Introduction

This report provides a summary of performance in the year up to 21 August 2015 against the internal audit plan for the 2015/16 financial year, highlighting the key areas of work undertaken and summarising our main findings and audit opinions. The key objectives of the Devon Audit Partnership (DAP) are to provide assurance to the Audit Committee, Section 151 Officer (Assistant Director for Finance) and senior management on the adequacy and security of the systems and controls operating within the Council and to provide advice and assurance to managers and staff.

The level of risk associated with each of the areas in Appendix A has been determined either from the Local Authorities Strategic / Operational Risk Register (LARR), or the Audit Needs Assessment (ANA). Where the audit was undertaken at the request of client, it has not been risk assessed. Assurance and recommendations should be considered in light of these risk levels and the impact this has on achievement of corporate / service goals.

Review of Audit Coverage

Overall, good progress has been made against the plan agreed with management for the 2015/16 financial year. Progress in the period up to 21 August 2015 has included completion of work carried forward from 2014/15, undertaking follow up audits, and in completing assignments in accordance with timescales agreed with management.

A summary of Internal Audit's opinion on the individual reviews that have been carried out or concluded for the period from 1 April 2015 is included in Appendix A.

Internal Audit Opinion

In carrying out systems and other reviews, Internal Audit assess whether key, and other, controls are operating satisfactorily within the area under review, and an opinion on the adequacy of controls is provided to management as part of the audit report.

All final audit reports include an action plan which identifies responsible officers, and target dates to any address control issues or recommendations for efficiencies identified during each review. Implementation of action plans are reviewed during subsequent audits or as part of a specific follow-up process.

Overall, and based on work performed to date during 2015/16, Internal Audit is able to provide reasonable assurance on the adequacy and effectiveness of the Authority's internal control environment.

Inherent Limitations

Acknowledgements

The opinions contained within this report are based on our examination of restricted samples of transactions / records and our discussions with officers responsible for the processes reviewed.

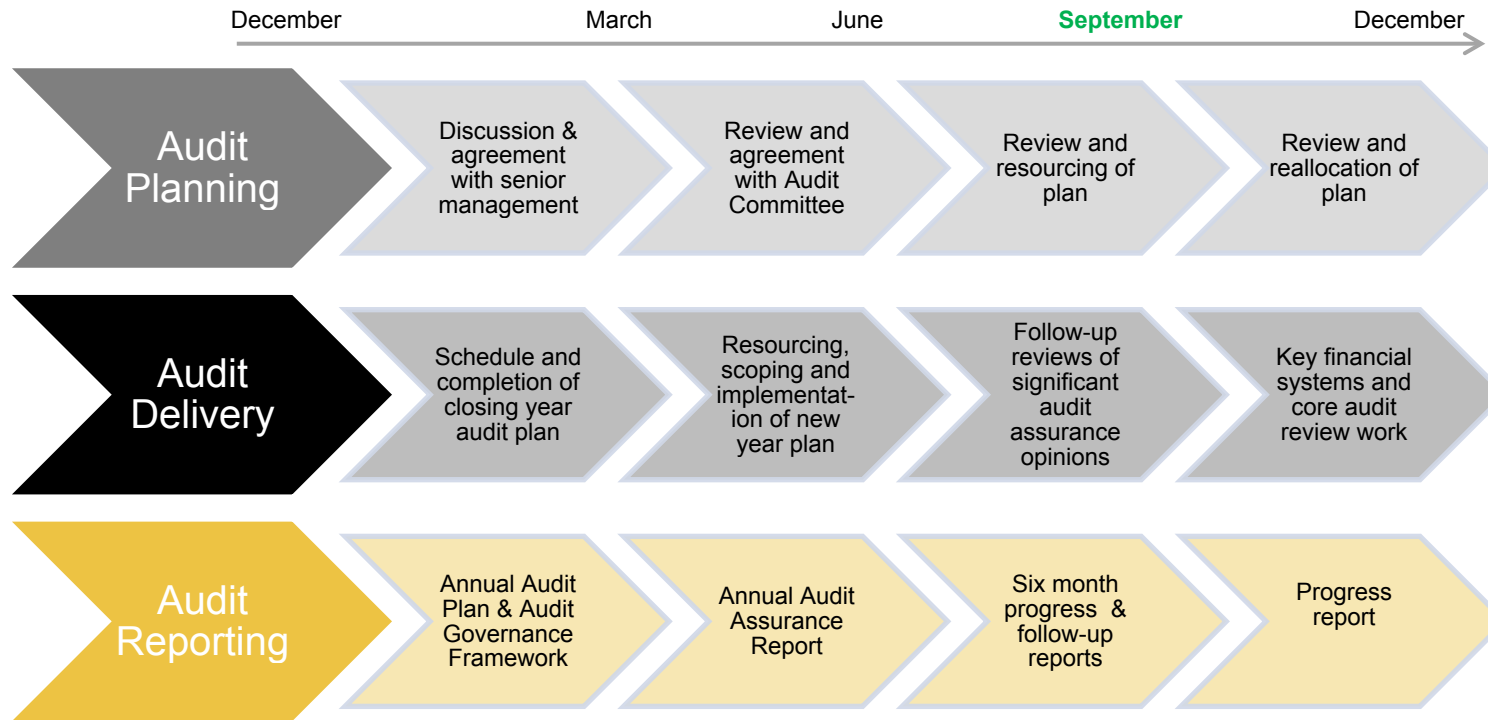
We would like to express our thanks and appreciation to all those who provided support and assistance during the course of the audits.

Recommendations

It is recommended that the report be noted.

Robert Hutchins
Head of Audit Partnership

Our Audit Team and the Audit Delivery Cycle



Date	Activity
Dec / Jan 2015	Directorate planning meetings
March 2015	Internal Audit Plan presented to Audit Committee
	Internal Audit Governance Arrangements reviewed by Audit Committee
	Year end field work completed
Apr / May 2015	Annual Performance reports written
June 2015	Annual Internal Audit Report presented to Audit Committee
	Follow –up work of previous years audit work commences
Sept 2015	Follow-up and progress reports presented to Audit Committee
Dec 2015	Six month progress reports presented to Audit Committee
	2016 Internal Audit Plan preparation commences

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Appendix 1 – Assurance Opinion and extract Executive Summaries – Up to 21 August 2015

Risk Assessment Key

SRR – Local Authority Strategic Risk Register score Impact x Likelihood = Total and Level

ORR - Local Authority Operational Risk Register score Impact x Likelihood = Total and Level

ANA - Audit Needs Assessment risk level as agreed with Client Senior Management

Client Request – additional audit at request of Client Senior Management

Risk Area / Audit Entity	Audit Needs Assessment (ANA)	Year	Status	Assurance Opinion	Executive Summary
Transformation – Overall Programme					
Programme Boards	SRR – Red ANA - High	15/16	On-Going		
Transformation - Co-operative Centre of Operations (CCO)					
Strategic Centre	SRR – Red ANA - High	15/16			See Assure Project and Service Integration & Management
Assure Project		15/16	Complete	N/A	The strategic design for Integrated Assurance has been put on hold with resources focussed on Corporate Fraud commercialisation business case. DAP have fed into this process providing information and recommendations regarding: <ul style="list-style-type: none"> • corporate debt recovery; • industry standards; • reporting lines.
Service Integration and Management inc. Intelligent Client, Commissioning and Procurement, Category Management and Contract Management	SRR – Red ANA - High	15/16	On-going		DAP have offered our knowledge and experience to the Commercial Services Team through support and challenge as strategies and procedures are reviewed and developed.
Civica Financials Project	ANA - High	15/16	Not Started		
Transformation – Customer & Service					
Co-operative Reviewing of Service Areas	SRR – Red ANA - High	15/16	Not Started		
Customer Feedback		15/16	In Progress		

Risk Area / Audit Entity	Audit Needs Assessment (ANA)	Year	Status	Assurance Opinion	Executive Summary
Transformation – Growth, Assets & Municipal Enterprise (GAME)					
Street Services Review – See Below	SRR – Red ANA - High	15/16	N/A	N/A	The allocated resource in the original audit plan are being utilised on audit areas as shown below, in agreement with officers. Further areas could be identified as the year progresses.
Street Services – Missed Bins		15/16	Ongoing	Value Added	<p>Following the implementation of the city domestic waste collection routes, the service area requested an audit to review the end-to-end process relating to the reporting and collection of “missed” bins. The work involved understanding the systems currently in operation, analysing the problems and making recommendation to improve the efficiency of the service.</p> <p>The report provided assurance on areas, including:</p> <ul style="list-style-type: none"> • software and technical solutions; • interaction and interface with the local community; • reporting and metrics and, included • “As Is” and “To Be” process maps. <p>Following issue of the formal report, work is continuing to support Waste Services in improving the Missed Bin end-to-end process as this impacts the ability to improve service efficiency and influence improvements to recycling within the city.</p>
Street Services – Tree Management		15/16	In Progress		The objective of this review is to ensure the best possible service provision from the Street Services Tree Team. Current working arrangements and procedures will be determined and evaluated to identify potential opportunities for efficiencies that will look to reduce costs and release capacity to develop proactive work, adding value to the overall service.
Fleet Management	SRR – Red ANA – Medium	15/16	Not Started		
Transformation – Integrated Approach to Health & Wellbeing					
Integrated Community Health and Social Care Service Delivery	SRR – Red ANA - High	15/16	N/A	N/A	The allocated resources in the original audit plan are being utilised on the Integrated Health and Wellbeing Board, in agreement with officers.

Risk Area / Audit Entity	Audit Needs Assessment (ANA)	Year	Status	Assurance Opinion	Executive Summary
Integrated Commissioning	SRR – Red ANA – High	15/16	N/A	N/A	The allocated resources in the original audit plan are being utilised on the Integrated Health and Wellbeing Board, in agreement with officers.
Integrated Health & Wellbeing Board	SRR – Red ANA - High	15/16	In Progress	N/A	<p>Work to support the IHWB Programme has included attendance at the IHWB Programme Board. Through this we have been able to keep informed of, challenge and support the key aspects of IHWB. These projects have all now entered “Phase 2” and audit involvement is being refined. Specific audit reviews which are being scoped and agreed include:</p> <ul style="list-style-type: none"> • Governance and Risk management across IHWB; • Reporting of Spend and Budget Monitoring (Integrated fund); • Financial Framework update review; • Review of the PCC Retained Client Functions (following transfer of Adult Social Care to Plymouth Community Healthcare).
Implementing the Care Act	SRR – Red ANA – High	15/16	N/A	N/A	The allocated resources in the original audit plan are being utilised on Phases 1 & 2 of the Care Act implementation, as agreed with officers.
Implementing the Care Act (Phase 1)	SRR – Red ANA - High	15/16	Draft	N/A – Situation Report Issued	<p>Phase 1 of the Care Act was implemented on 1 April 2015. We carried out a specific review of the key aspects and resulting PCC compliance. The situation report issued in July 2015 commented on areas including Care Act Training, Client Finance Services workloads, invoicing and Safeguarding Adult Board (SAB) requirements. Areas for improvement included:</p> <ul style="list-style-type: none"> • Ensuring that eLearning packages are suitable and accredited; • Ensuring that project documentation is stored centrally and available for all related persons; • The need to improve the way invoices are produced to ensure that there is clear information relating to charges applied for services billed; • Arranging final sign off for the SAB Strategic Plan and evidencing the agreement to formally share information.
Implementing the Care Act (Phase 2)	SRR – Red ANA - High	15/16	In Progress		<p>Work commenced in April 2015 on the implementation of Phase 2 of the Care Act with a deadline of April 2016. Phase 2 includes:</p> <ul style="list-style-type: none"> • Introducing a Cap on Care Costs; • Providing a Statement for those not receiving care through the Council which outlines eligible costs for the cap; • Care Accounts with which to record costs;

Risk Area / Audit Entity	Audit Needs Assessment (ANA)	Year	Status	Assurance Opinion	Executive Summary
					<ul style="list-style-type: none"> A system of appeals linked to the implementation of Part 1. <p>In July 2015, the Government announced the delay of Phase 2 until 2020 to allow further consideration of the impacts. In light of this the Care Act Part 2 Project has been put on hold and a review meeting is due to be held in late September 2015.</p>
Co-operative Children, Young People and Family Services	SRR – Red ANA - High	15/16	In Progress		<p>The Co-operative Children, Young People and Family Services (CYPF) project within the IHWB Programme contains a number of strands. Work has been undertaken by the project to identify these and audit support has been provided through the Project Board. Moving forward work is anticipated to include the following areas:</p> <ul style="list-style-type: none"> Wrap Around Care SEND Proposals Early Help offer Mobile Working
Transformation – People & Organisation Development					
<p>DAP have continued to provide support and challenge to the workstreams that come under the responsibility of the People and Organisation Development Transformation programme, in particular Accommodation and Infrastructure as every effort is made to ensure that remaining services are decanted from the Civic Centre by the end of September in line with the agreement with Urban Splash.</p>					
Major Infrastructure & Investment Projects					
History Centre (Record Office)	ORR – Amber ANA - Medium	15/16	On-going		DAP have provided support, advice and assurance to the Project as it progresses through the design stages.
Waste PFI	ANA - Medium Client Request	15/16	On-going		DAP has continued its presence on the Project Executive Board and working with the Contract Manager to establish Audit and Assurance Plans.

Risk Area / Audit Entity	Audit Needs Assessment (ANA)	Year	Status	Assurance Opinion	Executive Summary
Value Added					
People – Completion of Fostering Review	ANA – High Client Request	15/16	Complete	N/A	Further to a request from management, DAP has undertaken benchmarking / analytical review comparing Plymouth’s fostering allowances with those of its ‘nearest neighbours’ (as defined by Cipfa / Audit Commission), with other relevant local authorities in the South West and other “South Coast” unitary authorities. The findings from this review will be used by Fostering Services in future consultation with Plymouth’s in-house foster carers when developing a revised fostering allowance policy.
People – Director of Children’s Service’s Local Assurance Test Review	ANA – High Client Request	15/16	In Progress	N/A	The Strategic Director for People holds the dual role of Director of Children’s Services (DCS) and Director of Adult Services (DAS) and in accordance with Department for Education (DFE) requirements the Council is required to review its ability to carry out the DCS role. Following completion of the self-assessment known as the Local Assurance Test (LAT), DAP were asked to carry out an independent review of the evidence supporting the LAT.
Early Intervention (Families With a Future)	Statutory Client Request	15/16	Ongoing	Part - Certified	The final claim for 2014/15 has been reviewed and certified and claims for 2015/16 will be subject to audit review as the year progresses. Ongoing advice and support continues to be provided as the systems to evidence and track outcomes under Phase 2 of the Families With a Future programme are developed. The 2015/16 quarter 1 claim will be reviewed towards the end of September.
Highways Contract	ANA – High Client Request	15/16	In Progress		DAP attends the Highways Project Board, set up to oversee the re-tendering of the City’s Highways maintenance contract, to ensure that risks and issues are identified and mitigated as well as provide support and challenge to the procurement process.
Commissioning of Events	ANA - Medium	15/16	In Progress		In isolation the budget and associated spend of the Events team is not material. However, events are high-profile and attract interest and scrutiny from the media, members and the public. The focus of this review is to evaluate and report on the adequacy of controls, process and management practice in connection with the planning and staging of public events involving the Council.

Risk Area / Audit Entity	Audit Needs Assessment (ANA)	Year	Status	Assurance Opinion	Executive Summary
Pension Advice	Client Request	15/16	Complete	N/A	A briefing note was prepared outlining key points for considering by finance officers in relation to pension arrangements when considering changes to service delivery vehicles.
The following value added reviews will be commenced in the second half of 15/16:					
<ul style="list-style-type: none"> ➤ Public Health – Substance Misuse (Outcomes Measurement) ➤ Management of DELT Contract ➤ Customer Services - Review of Implemented Transformation Changes 	ANA – Medium (Client Request) ANA – High (Client Request) ANA – High (Client Request)		<ul style="list-style-type: none"> ➤ Plymouth Community Homes Contract ➤ Historic Environment Advice ➤ Capital Programme Governance ➤ Financial Regulations 	ANA – Medium (Client Request) ANA – Low (Client Request) ANA - High (Client Request) ANA – Medium (Client Request)	
Core Assurance – Key Financial System					
Civica Financials – Debtors	ANA - Low	14/15	Final	Good Standard	Assurance was reported in the 2014-15 annual report; please refer to that report for details.
Civica Financials – Creditors	ANA - High	14/15	Final	Good Standard	<p>The Buyers Team, responsible for low value/low risk procurement of goods and services, transferred from Strategic Procurement to the Transaction Centre and as they work alongside the Creditors Team the scope of this review was expanded to enable assurance to be provided on the end-to-end central procurement / payment process.</p> <p>Controls within the Purchasing and Creditor systems are effective with an increase in the number of invoices being paid within 30 days and 15 days (for SME's). Prior to each payment run, specialist software is used to check for possible duplicate payments to improve control</p> <p>Due to the amount of change and to support the continued development and streamlining of the service we have recommended that:</p> <ul style="list-style-type: none"> • procedural and guidance documents are updated to reflect the new structure; • it should be ascertained if a 'stop' can be added to Civica which would prevent the same person from amending and completing a change of creditor number ensuring that a separation of duty exists for this task; • a system to be put in place for officers to declare any "interest" they may have in a supplier from whom they are required to obtain a quotation.

Risk Area / Audit Entity	Audit Needs Assessment (ANA)	Year	Status	Assurance Opinion	Executive Summary
Civica Financials - Main Accounting	ANA - Medium	14/15	Final	Improvements Required	Assurance was reported in the 2014-15 annual report; please refer to that report for details.
Academy – NNDR (Business Rates)	ANA - Low	14/15	Final	Good Standard	Assurance was reported in the 2014-15 annual report; please refer to that report for details.
Academy - Council Tax	ANA - Medium	14/15	Final	Good Standard	<p>The level of internal control within the Council Tax system continues to operate to a good standard with the collection rate remaining constant at around 96%pa.</p> <p>There have been a number of changes in staff, their roles and responsibilities and to support the continued development and streamlining of the service we recommended that an end to end review of procedures is undertaken to ensure that they align with corporate requirements e.g. the income and credit management policy, providing comprehensive instruction and clarity for staff. Particular areas highlighted include:</p> <ul style="list-style-type: none"> • detailing the checks / actions to be completed to ensure that all options for recovery have been exhausted prior to debt write off; • documenting the process for writing debt onto the system should the whereabouts of a debtor subsequently become known after the debt has been written off; • ensuring reconciliation of daily income postings are completed on a timely basis.
Academy - Housing Benefits	ANA - High	14/15	Final	Improvements Required	<p>It is acknowledged that this audit was undertaken against a back drop of service improvement / recovery work, including DAP's earlier Revenues & Benefits Service Improvements review and when the review was undertaken, work was on-going to address the issues reported previously.</p> <p>Whilst the overall caseload reduced from 30,230 in April 2014 to 28,777 by the end of March 2015 year-end processing figures for new claims had worsened. Recommendations made and agreed by the recently appointed service manager include:</p> <ul style="list-style-type: none"> • review of the Risk Based Verification (RBV) policy to ensure it is aligned with service direction and software reporting issues to be raised with the supplier;

Risk Area / Audit Entity	Audit Needs Assessment (ANA)	Year	Status	Assurance Opinion	Executive Summary
					<ul style="list-style-type: none"> • QA procedures to highlight cases where processing times significantly exceed targets with cases reviewed to ensure that underlying factors affecting performance are captured and remedial action taken as appropriate; • monthly performance reports should include details of the overpayments written off to ensure that full visibility of performance; • Cipfa benchmarking to be re-instated.
iTrent - Payroll	ANA - High	14/15	Final	Good Standard	Assurance was reported in the 2014-15 annual report; please refer to that report for details.
Fixed Asset Register	ANA - Medium	15/16	Final	Good Standard	<p>Due to the nature of the audit and the timing of the year end processes, this work relates to the system in operation during 2014/15 which found the processes and management practices in place to manage the Council's fixed assets and capital resources appropriate and effective.</p> <p>A project is underway to update and renew the Capital Strategy Framework and the plans which feed into it, to ensure it reflects the ongoing needs and strategic direction of the Council and its commitment to continue to invest in the City. The revised Framework will provide improved scope whilst enabling greater transparency, for instance relating to the apportionment of support costs to service areas and will draw on the results of the Strategic Property Review and the aims and objectives of the GAME and POD Transformation delivery programmes.</p> <p>A recommendation made to review and update those sections within Financial Regulations relating to the rules and responsibilities for the Capital Programme has been actioned and the changes approved by the June 2015 Audit Committee.</p>
Domiciliary Care Payments (originally Residential Care Payments)	ANA - High	15/16	In Progress		At the request of management, resources were re-allocated to review domiciliary care payments. This review is currently in progress.

The following core assurance / key financial systems will be commenced in the second half of 15/16:

Civica Financials: ➤ Creditors ➤ Main Accounting ➤ Debtors	ANA – High / Medium / Low	Academy Revs & Bens: ➤ Housing Benefits ➤ Sys Parameters ➤ Council Tax	ANA – High / Medium / Low
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Risk Area / Audit Entity	Audit Needs Assessment (ANA)	Year	Status	Assurance Opinion	Executive Summary
CareFirst – Adults ➤ Residential Care Billing	ANA - High		➤ Business Rates Treasury Management Payroll		ANA – Low ANA – High
Core Assurance - Other					
Corp Information Management & Security <ul style="list-style-type: none"> • Business • IT Inc. PSN 	SRR - Amber ANA - High	15/16	On-Going		DAP continues to attend and support the Information Lead Officers Group (ILOG) and has regular contact with the Council's Corporate Information Manager regarding matters concerning data / information management and security.
Business Continuity	SRR – Green ANA - Medium	15/16	On-Going		DAP continues to attend meetings of the Council's Business Continuity Strategy Group. In addition, Audit give consideration to issues relating to Business Continuity plans within individual service reviews and projects that it has involvement in.
ICT <ul style="list-style-type: none"> • Service Strategy • Service Design 	ANA - High	15/16	On-Going		<p>Internal Audit have performed a watching brief in respect of the developing retained client functions and controls that have been put in place since ICT service provision moved from 'in-house' to Delt Services. Both management and operational processes are being developed as the business relationship between PCC and Delt Services evolves. Whilst it is not considered appropriate to undertake a formal review at this stage, Internal Audit consider that retained client functions are being appropriately progressed.</p> <p>As planned, ICT audit resources are being input into new business solutions, system development and potential areas of service improvement that will deliver better value for money. Service areas being supported include Waste and Customer Services, where process re-engineering and information technologies are fundamental to the transformational change process.</p> <p>No work has been undertaken in respect of the Service Strategy process itself as strategic direction is being defined by the Transformation Programme.</p>

Risk Area / Audit Entity	Audit Needs Assessment (ANA)	Year	Status	Assurance Opinion	Executive Summary
Barclays "Spend Management"	ANA – High	15/16	Draft	Good Standard	<p>The design of the system contains inbuilt controls which prevent users from exceeding their monthly credit and transaction limits. Purchases can only be made against merchant codes allocated to each specific cardholder in accordance with their role and service needs.</p> <p>Areas highlighted in the report which would further strengthen the system include:-</p> <ul style="list-style-type: none"> • documenting the roles and responsibilities which are split between the Transaction Centre and the Financial Systems Team to ensure clarity and understanding; • developing a short VAT training session to ensure cardholders/ approvers:- <ul style="list-style-type: none"> - gain a better understanding of the complexities of VAT and how it applies in their specific areas of spend; and - understand the rules around VAT recovery and how this is needed by the Authority to help minimise expenditure.
Travel and Subsistence	ANA - Medium Client Request	15/16	In progress		<p>Following the roll-out of HR self-service earlier this year for mileage and expense claims, it was agreed that we would:-</p> <ul style="list-style-type: none"> • review a random sample of employees from various departments to check that all receipts are retained, as required by HM Revenues & Customs and in line with the published process, and • capture any feedback in respect of the new system.
Mount Edgcumbe Joint Committee – Small Bodies Return	Statutory	15/16	Complete	High Standard	<p>Mount Edgcumbe Joint Committee's focus for 2014/15 was to drive forward the transformational change of Mount Edgcumbe Park.</p> <p>Cornwall Council and Plymouth City Council's made a total annual contribution of £284k for 2014/15, a reduction of £30k from 2013/14. As part of on-going business planning, budget monitoring and transformation projects, risks to objectives are considered and a formal risk register was developed and presented to the Joint Committee in July 2015.</p>
Schools Financial Value Standards (SFVS)	ANA - Low	15/16	Final	Good Standard	<p>SFVS Dedicated Schools Grant Chief Finance Office assurance statement for 2014/15 submitted to the Department for Education.</p>

Risk Area / Audit Entity	Audit Needs Assessment (ANA)	Year	Status	Assurance Opinion	Executive Summary
The following core assurance (other) reviews will be commenced in the second half of 15/16:					
Corporate Contracts	ANA – High		Highways Act – Section 38 and Section 278		ANA – Low (Client Request)
Planning Application Conditions Compliance	ANA – Low (Client Request)				
Grants					
Rogue Landlord Funding	Regulatory Requirement	15/16	Complete	Certified	No issues identified
Autism Innovation Capital Grant 31/2424	Regulatory Requirement	15/16	Complete	Certified	No issues identified
Community Capacity Grant 31/2393	Regulatory Requirement	15/16	Complete	Certified	No issues identified