

Annual report on Internal Audit Activity

2019-2020



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(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 (PSIAS) or guidance'*.

The standards define the way in which the Internal Audit Service should be established and undertake its functions. The Council's Internal Audit Service is provided by Audit Risk Assurance (ARA) under a Shared Service agreement between Gloucester City Council, Stroud District 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 standards also require that an independent and objective opinion is given on the overall adequacy and effectiveness of the control environment, comprising risk management, control and governance, from the work undertaken by the Internal Audit Service.

The Shared Service Internal Audit function is conducted in conformance with the International Standards for the Professional Practice of Internal Auditing.

(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 challenge, advising the organisation that satisfactory 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 Local Code of Corporate Governance and its Annual Governance Statement.

(3) Purpose of this Report

One of the key requirements of the PSIAS is that the Chief Internal Auditor should provide an annual report to those charged with governance, to support the Annual Governance Statement. The content of the report is prescribed by the PSIAS which specifically requires Internal Audit to:

- Provide an opinion on the overall adequacy and effectiveness of the organisation's internal control environment and disclose any qualifications to that opinion, together with the reasons for the qualification;

- Compare the actual work undertaken with the planned work, and present a summary of the audit activity undertaken from which the opinion was derived, drawing attention to any issues of particular relevance;
- Summarise the performance of the Internal Audit function against its performance measures and targets; and
- Comment on compliance with the PSIAS.

When considering this report, the Committee may also wish to have regard to the quarterly interim Internal Audit Progress Reports presented to the Committee during 2019/20 and the Annual Report on Risk Management Activity 2019/20 presented to the Committee on 9th March 2020.

(4) Chief Internal Auditor’s Opinion on the Council’s Internal Control Environment

In providing my opinion it should be noted that assurance can never be absolute. The most that Internal Audit can provide is a reasonable assurance that there are no major weaknesses in risk management arrangements, control processes and governance. The matters raised in this report, and our quarterly monitoring reports, are only those that were identified during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that may exist or represent all of the improvements required.

In addition, in light of the coronavirus pandemic and the impact of this on the Council the opinion given below is based on internal audit work undertaken, and completed, prior to emergency measures being implemented as a result of the pandemic. These measures have resulted in a significant level of strain being placed on normal procedures and control arrangements. The level of impact is also changing as the situation develops. It is therefore not possible to quantify the additional risk arising from the current short term measures or the overall impact on the framework of governance, risk management and control.

Chief Internal Auditor’s Opinion

I am satisfied that, based on the internal audit activity undertaken during 2019/20 and management’s actions taken in response to that activity, enhanced by the work of other external review agencies, sufficient evidence is available to allow me to draw a reasonable conclusion as to the adequacy and effectiveness of Gloucester City Council’s overall internal control environment.

In my opinion, based on internal audit work undertaken and completed prior to emergency measures being implemented as a result of the coronavirus (Covid 19) pandemic, Gloucester City Council has a **satisfactory** overall control environment, to enable the achievement of the Council’s outcomes and objectives. This opinion will feed into the Annual Governance Statement which will be published alongside the Annual Statement of Accounts.

(4a) Scope of the Internal Audit Opinion

In arriving at my opinion, I have taken into account:

- The results of all internal audit activity undertaken during the year ended 31st March 2020 and whether our high and medium priority recommendations have been accepted by management and, if not, the consequent risk;
- The effects of any material changes in the organisation's risk profile, objectives or activities;
- Matters arising from the quarterly Internal Audit Progress Reports or other assurance providers to the Audit and Governance Committee;
- Whether or not any limitations have been placed on the scope of internal audit activity; and
- Whether there have been any resource constraints imposed on internal audit which may have impacted on our ability to meet the full internal audit needs of the organisation.

(4b) Limitations to the scope of our activity

There have been no limitations to the scope of our activity or resource constraints imposed on internal audit which have impacted on our ability to meet the full internal audit needs of the Council. Whilst the core Internal Audit service is provided by the ARA Shared Service, during 2019/20 the Chief Internal Auditor has:

- Commissioned external specialist ICT audit via Warwickshire County Council's Internal Audit Framework Agreement;
- Arrangements in place with Gloucestershire NHS Counter Fraud Service to provide support with investigations; and
- An agreement in place with Gloucestershire's Counter Fraud Unit to provide counter fraud support.

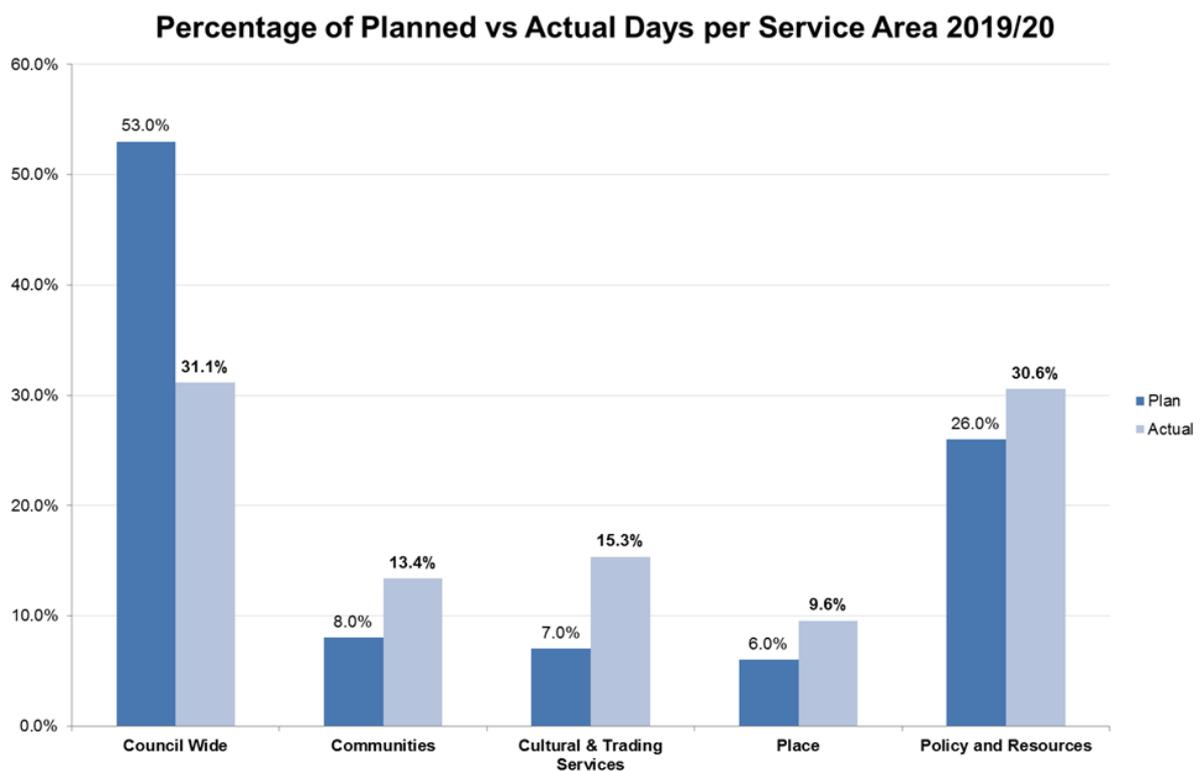
(5) Summary of Internal Audit Activity undertaken compared to that planned

The underlying principle to the 2019/20 plan is risk and as such, audit resources were directed to areas which represented 'in year risk'. Variations to the plan are required if the plan is to adequately reflect the ongoing changing risk profile of the Council.

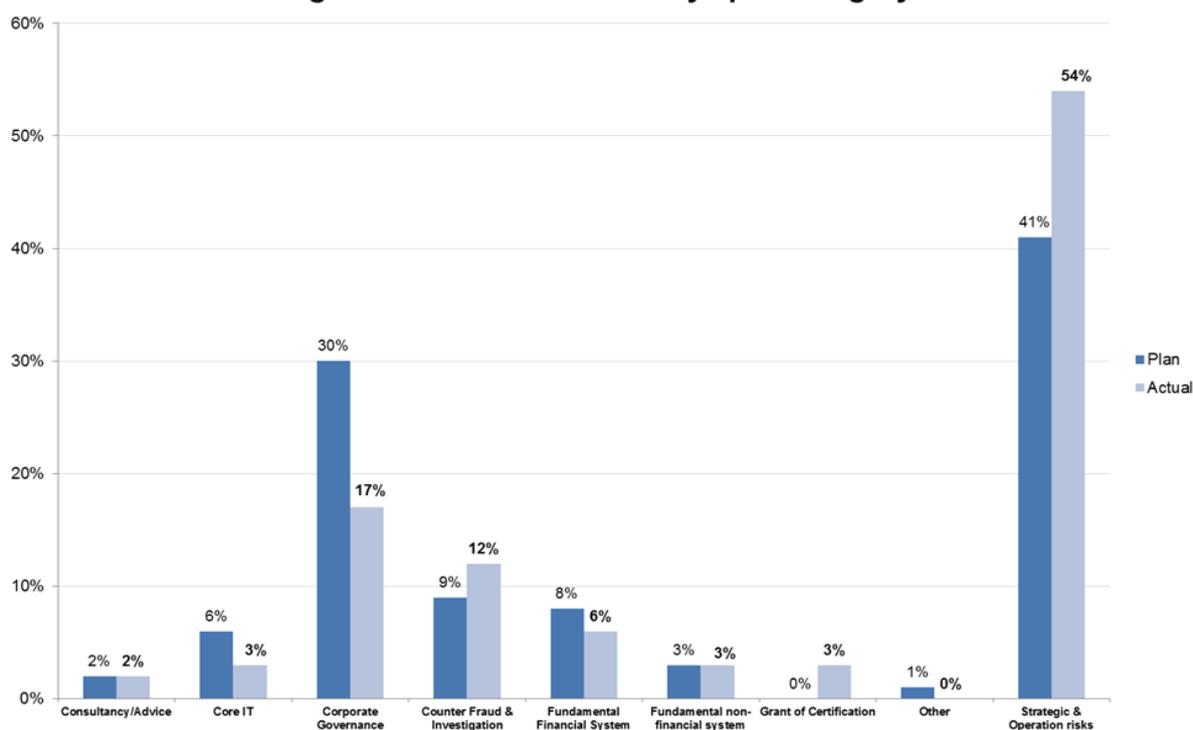
Since the original risk based plan was approved in March 2019 by the Audit and Governance Committee, five brought forward activities from 2018/19 have been completed and reported within 2019/20 (General Data Protection Regulations; IT Disaster Recovery and Business Continuity; Ongoing Cyber Resilience; Civil Parking Enforcement; and Service Planning and Performance Reporting) and some of the original planned audits have been deferred into the 2020/21 Internal Audit Plan (based on appropriate client request and to ensure the audit adds value). Plan changes are detailed in **Attachment 2** (the Summary Activity Progress Report 2019/20).

The net effect is that although the work undertaken was slightly different to that originally planned we are able to report that we achieved **84%** of the overall revised plan 2019/20, against a target of 85%. The actual percentage achieved has been adversely affected by Covid 19 and being unable to finalise a number of activities which otherwise would have been completed.

The bar charts below summarise the percentages of planned audits per service area (i.e. Council Wide, Communities, Cultural and Trading, Place and Policy and Resources) and category of activity (i.e. fundamental financial systems, governance etc.) compared with the percentage of actual audits completed.



Percentage of Planned vs Actual Days per Category 2019/20



Example rationale for the variance between 2019/20 planned and actual days per service area and category include (but are not exclusive to):

- New activities requested e.g. European Elections and Free Hospitals Fund for Children;
- ICT audit days being charged at the point of agreed draft report (the above table excludes the audit days for Key ICT Project Governance due to the audit position);
- Agreed audit deferrals into the 2020/21 Plan (e.g. Complaints Procedures) and the cancellation of the Civil Penalties - Unsatisfactory Housing Conditions within the Private Rented Housing Sector due to competing priorities within the Housing Service and the procedures having not yet been developed (Internal Audit review to be considered for the 2021/22 internal audit plan);
- Audit activity where actual days were in excess of those originally budgeted, due to the findings and outcomes of the audit work e.g. Civil Parking Enforcement and Shopmobility Fees and Charges;
- Audit activity where actual days were less than those originally budgeted e.g. Honorariums and Temporary Promotions and Building Control Shared Service; and
- The impact of counter fraud and investigation actual days, following case referral by the Council (i.e. actuals days have been allocated to the service area, rather than Council Wide). The outcome of this work is detailed within section 7 of this report.

(6) Summary of Internal Audit Activity undertaken which informed our opinion

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

The schedule provided at **Attachment 2** contains a list of all of the audit activity undertaken during 2019/20, 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 Governance Committee.

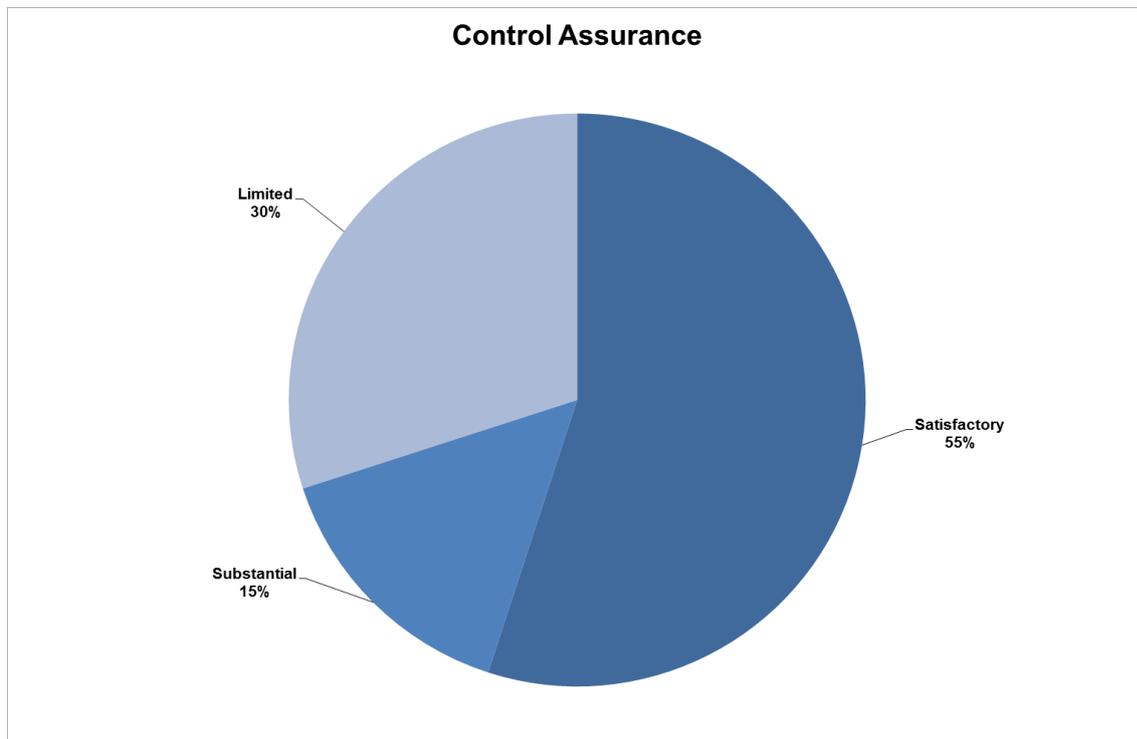
Explanations of the meaning of these opinions are shown below.

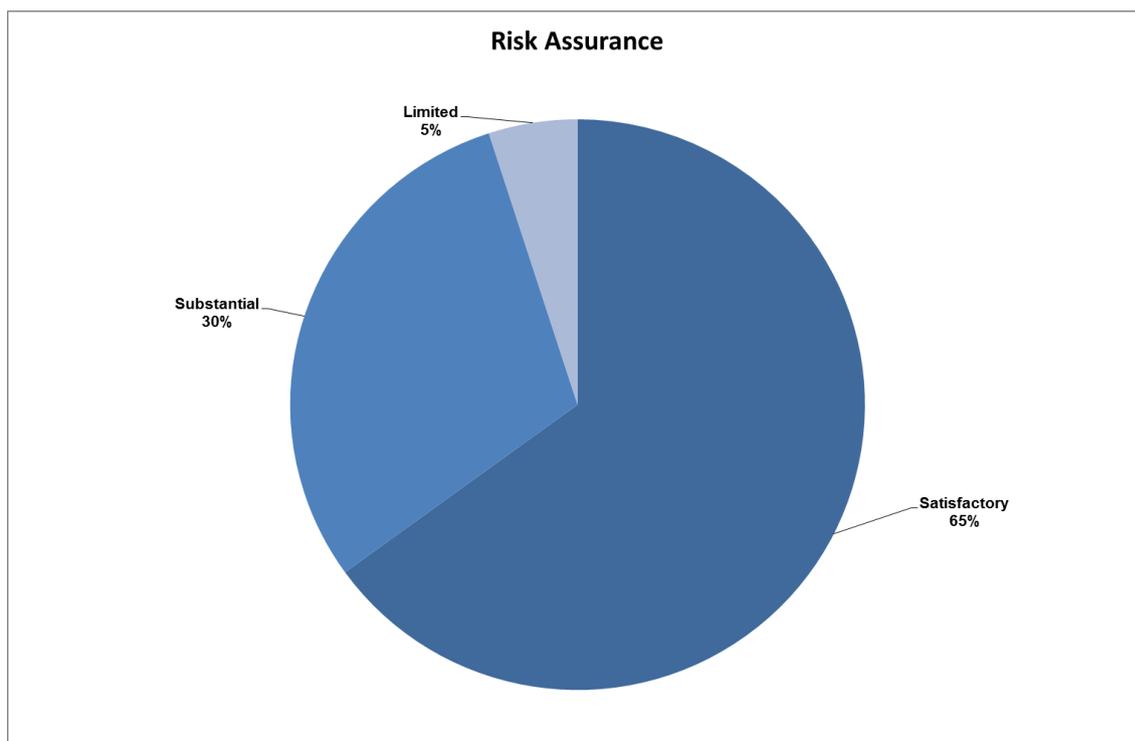
Assurance Levels	Risk Identification Maturity	Control Environment
Substantial	<p>Risk Managed Service area fully aware of the risks relating to the area under review and the impact that these may have on service delivery, other services, finance, reputation, legal, the environment, client/customer/partners, and staff. All key risks are accurately reported and monitored in line with the Corporate Risk Management Strategy.</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 services, 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 Corporate Risk Management Strategy.</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 Corporate Risk Management Strategy, the service area has not demonstrated an adequate awareness of the risks relating to the area under review and the impact that these may have on service delivery, other services, 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

(6a) Internal Audit Assurance Opinions on Risk and Control

The below pie charts show the summary of the risk and control assurance opinions provided within each category of opinion i.e. substantial, satisfactory and limited. Audit Risk Assurance (ARA) can report that the Council is showing that **70%** of the activities reviewed have received a **substantial (15%)** or **satisfactory (55%)** opinion on control. Whilst **30%** of the opinions on control are limited, this maybe related to transformational change, continued focusing of our activity on the key risks of the Council and specific requests from the Audit and Governance Committee and Corporate Directors, who are asking for areas to be reviewed where issues have arisen or where independent assurance is required.

Risk and Control Opinions 2019/20





(6b) Limited Control Assurance Opinions

Where audit activity records that a limited assurance opinion on control has been provided, the Audit and Governance 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.

(6c) Audit Activity where a Limited Assurance Opinion has been provided on Control

During 2019/20, six limited opinions on control were provided. These related to:

Audited Service Area	Date reported to Audit and Governance Committee
Shopmobility Fees and Charges	16 th September 2019
Travel and Other Expenses	18 th November 2019
Building Control Shared Services	20 th January 2020
IT Disaster Recovery and Business Continuity	9 th March 2020
Guildhall and Blackfriars Priory - Income from events	9 th March 2020
Health & Safety (Limited Assurance Follow Up)	20 th July 2020

(6d) Satisfactory Control Assurance Opinions

Where audit activity records that a satisfactory assurance opinion on control has been provided where recommendations have been made to reflect some improvements in control, the Audit and Governance Committee and Senior Management Team can take assurance that improvement actions have been agreed with management to address these.

(6e) Internal Audit recommendations made to enhance the control environment

Year	Total No. of high priority recs.	% of high priority recs. accepted by management	Total No. of medium priority recs.	% of medium priority recs. accepted by management	Total No. of recs. made
2017/18	7	100%	52	100%	59
2018/19	9	100%	34	100%	43
2019/20	16	100%	37	100%	53

The Audit and Governance Committee and Senior Management Team 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.

(6f) Risk Assurance Opinions

During 2019/20, one limited assurance opinion on risk was provided on completed audits from the 2019/20 Internal Audit Plan.

Audited Service Area	Date reported to Audit and Governance Committee
Building Control Shared Service	20 th January 2020

In the cases where a limited assurance opinion is given, the Shared Service Senior Risk Management Advisor is provided with the Internal Audit reports to enable the prioritisation of risk management support.

(6g) Limited Assurance Opinions Direction of Travel

Internal Audit undertakes a follow up review of every audit (where relevant) where a limited assurance opinion on the control environment has been provided. The tables below show the changes in the risk and control opinions. This provides reasonable assurance that management have taken actions to address the internal audit recommendations made, reducing the risk exposure.

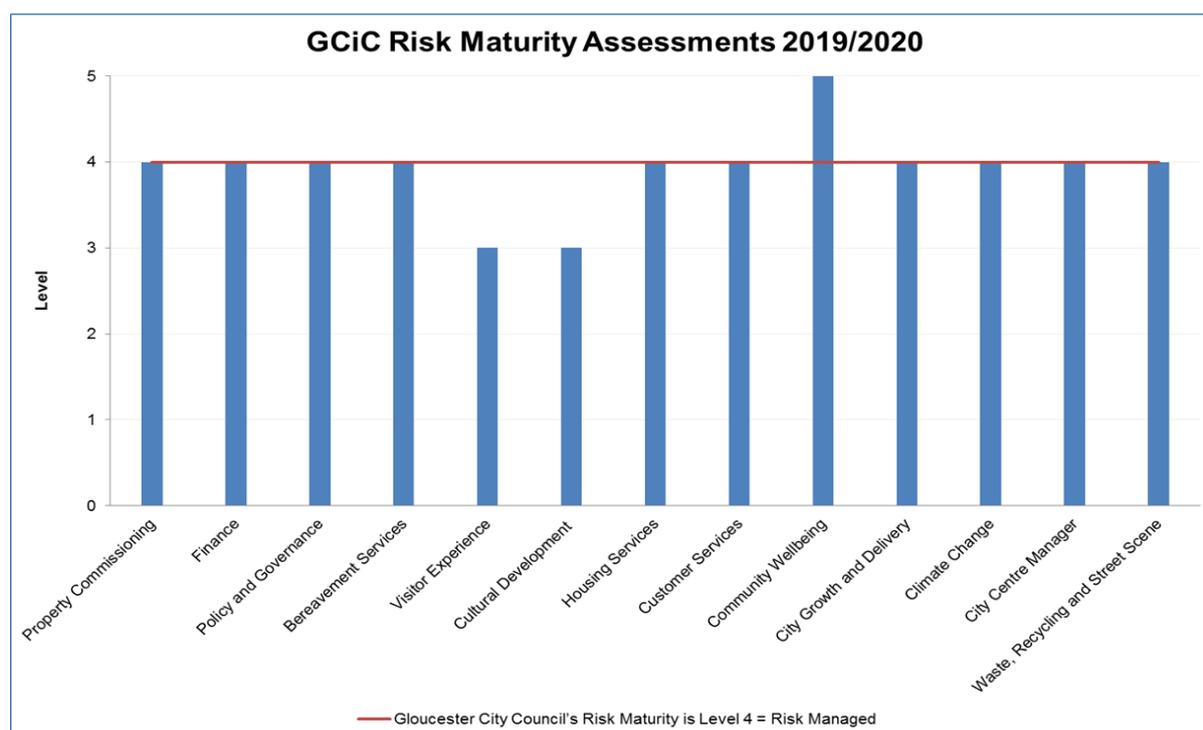
	2018/19		2019/20		Direction of Travel
	Risk Opinion	Control Opinion	Risk Opinion	Control Opinion	
Health and Safety	Satisfactory	Limited	Satisfactory	Limited	→
Purchasing: Low and Intermediate Transactions	Satisfactory	Limited	On hold due to Covid-19		N/A
Code of Conduct	Satisfactory	Limited	Follow-up in 2020/21 plan		N/A
Network Access Controls	Satisfactory	Limited	Substantial	Satisfactory	↑

It is noted that the Health and Safety limited assurance follow up outcome is included within the Annual Report at **Attachment 1**. Providing detail of the Council's position and further actions being taken by management.

(6h) Internal Audit's Review of Risk Management

During 2019/20, **95%** of the audited areas rated the effectiveness of risk management arrangements as **substantial (30%)** or **satisfactory (65%)** with **5%** obtaining a limited assurance opinion. This evidences that risk management continues to be further embedded into the Council's business activities.

The above position is supported by the Gloucester City Council Annual Governance Statement 2019/20 outcomes. The assurance statements obtained from the Corporate Directors and Heads of Service across the Council (when formulating the Annual Governance Statement), provided reasonable assurance that the majority of management apply the Council's Risk Management Strategy and principles within their service areas. The assurance statement outcomes and the risk maturity level definitions applied are reflected within the below tables.



Risk Maturity Level	Level 1 Developing (Risk Naïve)	Level 2 Progressing (Risk Aware)	Level 3 Operational (Risk Defined)	Level 4 Embedded & Engaged (Risk Managed)	Level 5 Dynamic & Empowering (Risk Enabled)
	No formal approach to risk management.	Consulting and planning to implement risk management.	Early Stages of implementation.	Established risk management with planned extension /development.	Fully established and effective risk culture at all levels.

This together with our own assessment, have led Internal Audit to conclude that the risk management arrangements within the authority are effective.

(6i) Gloucester City Council’s Corporate Governance Arrangements

The Council is required by the Accounts and Audit Regulations 2015 to prepare and publish an Annual Governance Statement. The Annual Governance Statement is signed by the Leader, Managing Director and the Chief Financial Officer and must accompany the Annual Statement of Accounts.

In April 2016, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authorities Chief Executives (SOLACE) published ‘Delivering Good Governance in Local Government: Framework 2016’ and this applies to annual governance statements prepared from the 2016/17 financial year onwards. Guidance notes were also published to assist Council Leaders and Chief Executives in reviewing and testing their governance arrangements against the revised seven principles for good governance.

The key focus of the framework is on sustainability – economic, social and environmental and the need to focus on the longer term and the impact actions may have on future generations. The Council therefore:

- Reviewed the existing governance arrangements against the principles set out in the Framework;
- Developed and implemented a refreshed local code of corporate governance, based on the principles, including an assurance framework for ensuring ongoing effectiveness; and
- Will report publically, via the Annual Governance Statement on compliance with the code on an annual basis, how the Council have monitored the effectiveness of governance arrangements in the year and on planned improvement areas.

Gloucester City Council’s governance framework reflects the CIPFA/SOLACE key principles and has been summarised within a Local Code of Corporate Governance 2019/20. This local code comprises the Council’s systems and processes, culture and values for the direction and control of the Authority and its activities through which it accounts to, engages with and leads the community.

The key 2019/20 governance matters identified related to:

- Future Financial Stability / Efficiency Savings / Covid 19 impact;
- Covid 19 impact on governance; and
- In January 2020 Marketing Gloucester Limited (MGL), a company wholly owned by the City Council, went into administration. The City Council's Overview and Scrutiny Committee has taken a lead in scrutinising the events leading up to the collapse of MGL.

The actions to be taken to address the above can be found within the Council's Annual Governance Statement 2019/20.

With the exception of the above Internal Audit conclude that effective governance arrangements operate within the Council.

(7) Summary of additional Internal Audit Activity

(7a) Special Investigations/Counter Fraud Activities

Current Status

During 2019/20 (1st April 2019 to 31st March 2020) three potential fraud/irregularity cases were referred to Internal Audit, plus an additional case was identified as a result of one of these investigations. Three of these irregularities have previously been reported to the Audit and Governance Committee. The fourth case has now been closed due to lack of recorded evidence however, an audit of the service area has been included within the 2020/21 Internal Audit plan.

A number of Counter Fraud initiatives were promoted throughout the year including signing up to becoming a supporter of International Fraud Awareness Week. This is an annual event that takes place in November each year. During the week posters, social media and information flyers are used to raise counter-fraud awareness.

The ARA Counter Fraud team devised and provided Counter Fraud training sessions to Gloucester City Council team leaders. The interactive sessions each lasted two hours and covered a wide range of topics. Feedback from the sessions was positive and included suggestion for training roll out to wider audiences including the Senior Management Team. It had been planned to deliver one such session in March 2020, however this was postponed due to the Coronavirus pandemic.

In addition, any fraud alerts received by Internal Audit from the National Anti Fraud Network (NAFN) and other professional bodies are passed onto the relevant service area within the Council, to alert staff to the potential fraud, particularly in respect of the Covid-19 scams (locally and nationally) and advice on how to avoid breaches of cyber security arrangements during the pandemic.

Fraud Risk Assessment / Risk Register

The fraud risk register has been updated and provided to the Chief Financial Officer, the outcomes of this assessment is used to inform future internal audit and counter-fraud activity.

National Fraud Initiative (NFI)

Internal Audit continues to support the NFI which is a biennial data matching exercise administered by the Cabinet Office. The data collections were collected throughout October 2018 and the reports have been received and reviewed. 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.

A review of the Council tax reduction scheme matches has resulted in the recovery of £3,224.

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 City Council. Once all relevant data has been uploaded onto the NFI portal, a data match report is instantly produced and available for analysis.

This work identified potential issues to the value of £115,372.54. Some of the issues were due to recent changes in circumstances, records have been updated and going forward the correct charges will be applied. Seven of the matches identified issues that dated back over a more significant period of time and the Council is in the process of recovering £57,446.36.

Monitoring and Review

The Committee can also take assurance that all special investigations/counter fraud activities are reported to the Managing Director, Monitoring Officer and Head of Policy and Resources (S151 Officer) as required, via the Corporate Governance Group who challenge, monitor management actions and follow-up progress to date and approve all police referrals.

Counter Fraud and Corruption Policy Statement and Strategy

Effective governance requires the Council to promote values for the authority and demonstrate the values of good governance through upholding high standards of conduct and behaviour.

In March 2020 the Fighting Fraud and Corruption Locally (FFCL) A Strategy for the 2020's, A response to Economic Crime and Fraud was released. The strategy outlines a governance framework for continuing national and regional collaboration on counter fraud under the Fighting Fraud and Corruption Locally umbrella. It is the definitive guide for council leaders, chief executives, finance directors and all those with governance responsibilities. The strategy includes practical steps for fighting fraud, shares best practice and brings clarity to the changing counter-fraud and corruption landscape.

The Council's Counter-Fraud and Corruption Policy Statement and Strategy 2020-23 has been produced, the contents of which reflect the latest version of the FFCL policy and strategy. This strategy will be presented to the Audit and Governance Committee at its meeting on 20th July 2020.

The Chief Internal Auditor continues to benchmark the Council's response to counter fraud and corruption reflecting any key changes identified in the strategy.

Serious and Organised Crime Strategic Partnership led by Gloucestershire Police

The Chief Internal Auditor is a member of the Serious and Organised Crime Strategic Partnership (SOCSP) to discuss the local multi agency approach to tackling crime/fraud. There is a clear direction from central government that a 'whole government approach' is required, with the co-ordination of the Police, statutory partners and the community and voluntary sector. It is the intention that this partnership is to set the context of Serious and Organised Crime within Gloucestershire and then mobilise the network of local partners to work together with a strong emphasis on a preventative, early intervention approach.

(7b) Local Government Transparency Code 2015

Introduction

This Code is issued to meet the Government's desire to place more power into citizens' hands to increase democratic accountability and make it easier for local people to contribute to the local decision making process and help shape public services.

Transparency is the foundation of local accountability and the key that gives people the tools and information they need to enable them to play a bigger role in society. The availability of data can also open new markets for local business, the voluntary and community sectors and social enterprises to run services or manage public assets.

Detecting and preventing fraud (taken from Annex B of the Code)

Tackling fraud is an integral part of ensuring that tax-payers money is used to protect resources for frontline services. The National Fraud Authority estimated local authorities face the threat of £2.1bn fraud in a year in 2013. In fact, the Annual Fraud Indicator produced by Crowe Clark Whitehill estimated that the figure may be as high as £7.8bn in 2017, out of a total of £40.4bn for the public sector as a whole. This is money that can be better used to support the delivery of front line services and make savings for local tax payers.

A culture of transparency should strengthen counter-fraud controls. The Code makes it clear that fraud can thrive where decisions are not open to scrutiny and details of spending, contracts and service provision are hidden from view. Greater transparency, and the provisions in this Code, can help combat fraud.

Local authorities must annually publish the following information about their counter fraud work (as detailed for Gloucester City Council) in the table below:

Council wide fraud and irregularity activity relating to 2019/20 including Internal Audit activity

Question	Gloucester City Council Response
Number of occasions they use powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers.	N/A
Total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud.	2.6 FTE fraud investigators, plus access to the Gloucestershire Counter Fraud Hub (CFU), as part of the Internal Audit shared service arrangement with Gloucestershire County Council and Stroud District Council i.e. Audit Risk Assurance (ARA). An additional member of Gloucester City Council staff is also available to undertake investigations, where required.
Total number (absolute and full time equivalent) of professionally accredited counter fraud specialists.	One FTE employed by the City Council with 2.6 FTE fraud investigators employed by ARA, as part of the Internal Audit shared service, plus services can be bought from the CFU who also employ qualified accredited counter fraud specialists.
Total amount spent by the authority on the investigation and prosecution of fraud / irregularity.	£23,828 (includes an element of costs for the services of ARA and the Gloucestershire CFU as part of the Internal Audit, ARA shared service arrangement. Excludes Gloucester City Council staff costs).
Total number of fraud cases investigated.	1 – theft of cash

In addition to the above, it is recommended that local authorities should go further than the minimum publication requirements set out above (as detailed for Gloucester City Council) in the table below.

Question	Gloucester City Council Response
Total number of cases of irregularity investigated.	3 internal staff/contract terms and conditions related.

Question	Gloucester City Council Response
	<p>71 Housing Benefit (HB) cases referred to the Department for Work and Pensions (DWP) for their investigation.</p> <p>42 HB cases recalculated due to HB Matching Service (HBMS).</p> <p>1,063 HB cases recalculated due to Real Time Information/ Validate Earnings and Pensions Alerts Service (RTI/VEP).</p> <p>69 cases received from the DWP as a direct result of their investigations.</p>
<p>Total number of occasions on which a) fraud and b) irregularity was identified.</p>	<p>a) 1</p> <p>b) 3 referred irregularity cases investigated plus as a local authority there is an obligation to refer our HB fraud allegations to DWP for their consideration as to whether an investigation should take place. The City Council has no control over which cases the DWP choose to investigate.</p>
<p>Total monetary value of a) the fraud and b) the irregularity that was detected.</p>	<p>a) £7,000</p> <p>b) Referred to DWP £92,890.33 Housing Benefit overpayments (overpayments referred to DWP for their consideration of investigation must all be over £2,000 to meet the referral threshold).</p> <p>Received from DWP £23,299.77 Housing Benefit overpayments.</p> <p>HBMS £60,712.61 of Housing Benefit overpayments.</p> <p>(RTI/VEP) - £258,122.36 of Housing Benefit overpayments.</p>

Question	Gloucester City Council Response
Total monetary value of a) the fraud and b) the irregularity that was recovered	<p>a) £0 (Although disciplinary sanctions applied)</p> <p>b) Recovery will be sought from all those who have been overpaid HB as a result of fraud / irregularity.</p>

Full details about the code and its requirements can be found at:

<https://www.gov.uk/government/publications/local-government-transparency-code-2015>

(7c) Gloucester City Council’s participation in Gloucestershire’s Counter Fraud Unit (CFU)

The CFU has been engaged through ARA in 2019/20 to undertake work on behalf of the Council. All counter fraud activity undertaken by the CFU has been agreed with the S151 Officer and relevant Service Managers, and is overseen by the Intelligent Client Officer (Revenues and Benefits) who ensures ARA awareness of CFU activity.

The CFU, in liaison with the Policy and Resources Intelligent Officer were tasked with reviewing the NFI single person discount matches. The majority of these matches are those between electoral register and those who receive a 25% discount from their Council Tax for being the single occupant of a property. The number of matches was quite significant, speculatively this could be attributable to the fact that more people registered to be included on the electoral role in the lead up to the Brexit vote in 2017. An initial overview of the matches was undertaken by the CFU and a number of ‘legitimate’ and exempted matches were identified and discounted. Letters were then issued to all of the remaining people seeking clarification of their entitlement to the reduction in council tax by way of single person discount. A dedicated email address was created for this so people could respond by email if they chose to do so. Following the initial reviews the work was transferred to the Revenues team to continue with the project and amend any bills as required. The findings are reported in the table above.

(8) Internal Audit Effectiveness

The Accounts and Audit Regulations 2015 require ‘*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*’. This process is also part of the wider annual review of the effectiveness of the internal control system, and significantly contributes towards the overall controls assurance gathering processes and ultimately the publication of the Annual Governance Statement.

The Accounts and Audit Regulations 2015 also state that internal audit should conform to the Public Sector Internal Audit Standards (PSIAS) 2017.

Public Sector Internal Audit Standards (PSIAS)

These standards have four key objectives:

- Define the nature of internal auditing within the UK public sector;
- Set basic principles for carrying out internal audit in the UK public sector;
- Establish a framework for providing internal audit services, which add value to the organisation, leading to improved organisational processes and operations; and
- Establish the basis for the evaluation of internal audit performance and to drive improvement planning.

The Internal Audit Charter, Quality Assurance and Improvement Programme (QAIP), Code of Ethics and the Audit and Governance Committee's Terms of Reference all reflect the requirements of the standards.

External Quality Assessment of the Effectiveness of Internal Audit

There is a requirement under the PSIAS i.e. Standard Ref '1312 External Assessments' for internal audit to have an external quality assessment which must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The standards require the Chief Internal Auditor to discuss the following with the Audit and Governance Committee:

- The form of external assessment; and
- The qualifications and independence of the external assessor or assessment team, including any potential conflict of interest.

The latest review was undertaken during May 2020 by the Chartered Institute of Internal Auditors (CIIA). The EQA assessment concluded that:

"We are pleased to report that the ARA team meet each of the 64 Standards, as well as the Definition, Core Principles and the Code of Ethics, which form the mandatory elements of the Public Sector Internal Audit Standards (PSIAS) and the Institute of Internal Auditors' International Professional Practices Framework (IPPF), the globally recognised standard for quality in Internal Auditing.

To summarise, we are delighted to report that the ARA team are excellent in their:

- *Reflection of the Standards;*
- *Focus on performance, risk and adding value; and*
- *Quality Assurance and Improvement Programme*

We believe that the ARA team are good in their:

- *Operating with efficiency.*

Finally, like many internal audit functions at the present time, we consider that the ARA team is satisfactory in:

- *Coordinating and maximising assurance.*

The need to consider how best to rely on and coordinate with other assurance providers remains an emerging area of internal audit, and assurance practice. It depends as much on the other assurance providers as it does on internal audit.

In conclusion, this is an excellent result and the CIA and the ARA team as a whole should be justifiably proud of their service, its approach, working practices and how key stakeholders' value it.

It is therefore appropriate for the function to say in reports and other literature 'Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing'."

The full EQA report and outcome are a separate item on the 20th July 2020 Audit and Governance Committee agenda.

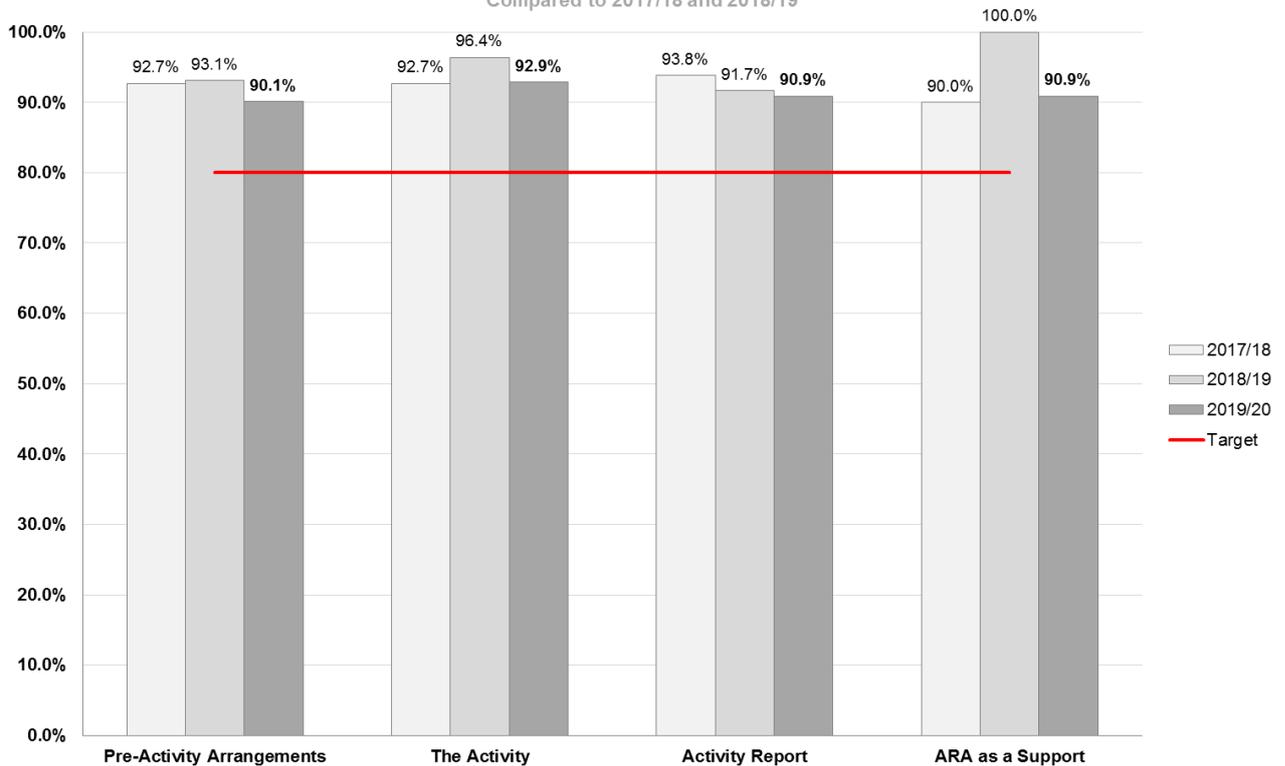
Internal Assessment - Customer Satisfaction Survey results 2019/20

At the close of each audit review a customer satisfaction questionnaire is sent out to the Corporate Director, Head of Service or nominated officer. The aim of the questionnaire is to gauge satisfaction of the service provided such as timeliness, quality and professionalism. Customers are asked to rate the service between excellent, good, fair and poor.

A target of 80% was set where overall, audit was assessed as good or better. The latest results (as summarised below) show that the target has been exceeded in 2019/20, with the score of **91%** reflecting Internal Audit as being a positive support to their service.

Satisfaction Survey Results 2019/20

Compared to 2017/18 and 2018/19



In addition, the following positive comments have been received from our customers:

- *“The auditor was positive and a second objective eye revealed some useful points”*
- *“The auditor was very understanding of the context and circumstances surrounding this work and was very flexible in his approach”*
- *“The auditor was very proactive in keeping me updated in terms of progress of the audit and in sharing his findings/recommendations at the pre-final reports meeting, which I found really helpful”*
- *“Recognition of the recommendations that were implemented and phone calls to chase me up for information as I’m rarely at my desk”*
- *“The auditor was really informative and helpful throughout the process. He showed that he was clearly knowledgeable and was really supportive throughout”*

Lessons Learned from customer feedback and actions taken by Internal Audit

The Chief Internal Auditor reviews all client feedback survey forms and where a less than good rating has been provided by the client, a discussion is held with both the relevant auditor and the manager to establish the rationale behind the rating and where appropriate actions are taken to address any issues highlighted.

During 2019/20 one client feedback survey indicated that more discussion is required at managerial level to consider the initial key findings prior to the formal draft being issued.

Following further discussions between the ARA Group Manager and the service manager it was concluded that this had been an isolated occurrence and consequently no significant change was required to the existing Internal Audit practice (i.e. for audit debrief completion with appropriate officers). The area has also been discussed with the ARA team to ensure that audit debriefs continue in line with the required Internal Audit practice.

ARA Learning and Development

Development of leaders, managers and staff within ARA is a key priority, to ensure that the service has the qualities, behaviours and skills to deliver efficient and effective services to our partners and external clients.

The Chief Internal Auditor is a member of the Chartered Institute of Internal Auditors Heads of Internal Audit Forum, Local Authorities Chief Auditor's Network, Midland Counties Chief Internal Auditor Network and the Midland District Chief Internal Auditors Group. ARA staff participate in Continuing Professional Development (CPD) and / or are members of other relevant internal audit, counter fraud and risk related forums / groups, all of which provides the opportunities to discuss and understand the latest developments affecting the internal audit, counter fraud and risk management profession, contribute to strategy, exchange ideas and work collaboratively on problems and issues.

ARA is committed to offering a structured trainee auditor programme, to attract people to the Council and to the profession. ARA currently supports two trainee auditor posts within the team structure. Within 2019/20 one Trainee Auditor has completed their IIA qualification and progressed to a Senior Auditor post, which is a positive achievement for both the individual and the service – evidencing the success of the ARA trainee auditor programme to date.

ARA Partner Dividend

During 2019/20 ARA has been in a position to be able to provide a dividend to the Council in the sum of £17,113.91. This is due to efficiencies achieved by the shared service in 2019/20.

Internal Audit's relationship with the Audit and Governance Committee

The Chief Internal Auditor functionally reports to the Audit and Governance Committee and supports the Committee in fulfilling its role as an independent assurance provider.

CIPFA have produced revised guidance on the function and operation of audit committees; "Audit Committees in Local Authorities and Police, 2018 edition". The guidance represents CIPFA's view of best practice for Audit Committees in local authorities throughout the UK. In the guidance, CIPFA provide a suggested self-assessment against recommended practice.

By reviewing the Committee's effectiveness against a good practice self-assessment on an annual basis, the Committee can demonstrate a high degree of performance and evidence that the Committee is soundly based with a knowledgeable membership that is not impaired in any way. Completion of the self-assessment can also be used to support the planning of the Committee's work programme and training plans and inform the Committee's annual report to Council.

Internal Audit led on a review of their effectiveness which enabled members of the Committee to undertake a self assessment against the good practice principles. An action plan has been developed which summarises the next steps to further enhance the Committees effectiveness.

Green Impact Award

Green Impact is a sustainability accreditation scheme with an awards element. Green Impact supports organisations in meeting the reduction in energy and fuel use, cost and resulting CO2 emissions. ARA achieved a bronze award in 2017 demonstrating and evidencing change across the team and its activities making improvements in managing waste and recycling, reduction of energy use, reduction in water usage including preventing water wastage, reusing before procuring new, alternative travel use and improving overall team health and well-being.

ARA was also identified by the scheme in 2017 by being awarded the Green Impact special award for its proactive approach in making positive changes to its processes to benefit the Council as a whole.

In 2018 ARA has further demonstrated its commitment in meeting this objective and received the gold award, the highest award within the scheme. In 2019/20 ARA continued to operate in accordance with the activities set out by the Green Impact program.

Completed Internal Audit Activity during April – June 2020

Summary of Limited Assurance Opinions on Control

Service Area: Council Wide

Audit Activity: Health & Safety (Limited Assurance Follow-Up)

Background

Gloucester City Council is committed to managing health and safety at work as an integral part of its business; to foster and promote a positive and caring attitude to health and safety in the workplace.

In March 2019, Internal Audit concluded an audit of the arrangements and procedures established by the Council to meet its commitment to health and safety, and fulfilment of legal requirements. Whilst the review confirmed that service managers displayed a positive attitude towards the wellbeing of their team members, it also highlighted that the control environment was ineffective; and the day to day practical application of the requirements were not fully understood or consistently applied.

The key findings from the 2018/19 review were reported to the Audit and Governance Committee on 22nd July 2019. It was subsequently agreed that Internal Audit would undertake a follow-up review as part of the 2019/20 work-plan.

Scope

This follow-up audit was undertaken in January 2020, by reviewing the recommendations agreed with management (during the 2018/19 activity) to ascertain if the remedial actions have been implemented and maintained.

Risk Assurance – Satisfactory

Control Assurance – Limited

Key Findings

The evaluation by Internal Audit of the progress with implementation being:

Original Recommendation	Priority	Position at 2019/20 Internal Audit Follow Up – January 2020		
		Implemented	Partially Implemented	Not Implemented
1	Medium	Yes		
2	High			Yes
3	Medium	Yes		

Original Recommendation	Priority	Position at 2019/20 Internal Audit Follow Up – January 2020		
		Implemented	Partially Implemented	Not Implemented
4	High		Yes	
5	High		Yes	
6	High		Yes	

In arriving at the assessment of each recommendation Internal Audit is mindful of:

- The Operational Health and Safety Group was formed resulting in positive and constructive discussions regarding health and safety provision at the Council.
- The accident/incident report forms have been amended to reflect the current risks faced by the Council and are available to all staff. The next stage is to raise the awareness and promotion of the revised forms.
- Gaps in building/service manager knowledge have been assessed and a corporate training budget agreed. At the time of the review, it had been envisaged that whilst the mandatory Health and Safety training has yet to be arranged this would be completed by the end of the financial year.
- The majority of risk assessments (RAs) have now been completed with progress relating to any gaps being monitored. At the time of the review, training on the completion of RAs had been arranged for March 2020 and a new RA template and guidance published on the staff intranet pages.
- Asset Management had completed a gap analysis of statutory testing and positively working to rectify outstanding statutory tests. However, Internal Audit analysis highlighted that despite good progress, there are still gaps in the supporting documentation held within the electronic file system evidencing the testing regime undertaken.
- The division of responsibilities between Asset Management and building managers had not been clarified and documented as agreed in the management response to this specific recommendation.
- The Annual Health and Safety Audits had not commenced and were on hold until appropriate external training could be completed by relevant officers.

Conclusion

Positive progress has been made in the management and oversight of the Council's responsibilities under the Health and Safety Policy and this was moving in the right direction.

Conversely, it is also evident that several of the agreed key management actions had only been partially completed or were still to be progressed.

To enable the internal control environment to be upgraded to satisfactory opinion, Internal Audit considers that a renewed push from senior management is now required to ensure that the outstanding key actions are fully completed. In particular:

- Complete annual health and safety audits and inspections (which are to be documented, appropriately reviewed with any remedial actions taken);
- Ensure the training is delivered (where gaps are identified) in accordance with the policy; and
- Provide clarification of roles and responsibilities between AMPS and service/building managers, including where supporting documentation is to be retained (including the drafting a manual for service managers and one for Property Management officers).

Management Update – Head of Communities 28th May 2020

A large amount of work has been done across the organisation as a result of the original Health and Safety Audit in 18/19. This audit report was published during a time of great change for the council including a relocation and an organisation wide transformation programme. Despite the period of change the majority of actions on the Strategic Health and Safety Group's action plan have been completed. The few outstanding actions are in progress either in terms of planning or are in the process of implementation. As some of these are high priority actions we have carefully considered addressing the outstanding issues in ways which are sustainable and improve across a range of other issues at the same time, such as the procurement of a new piece of software for the Asset Management Team.

In terms of recommendation 2: *The Head of Communities should ensure that annual health and safety audits and inspections are carried out as per the policy.*

Although the recommendation has not been completed work has been done to ensure it can be. The Community Wellbeing officer has now completed auditing training and service managers have completed their annual risk assessment reviews. These will be audited within the next 12 months and could not be audited until they had been created.

In terms of recommendation 4: *The Head of Communities to identify the gaps in knowledge of all service managers and then arrange for appropriate training to be provided.*

The Head of Communities has completed a training audit to enable the Strategic Health and Safety Group to understand the training needs of managers and Team Leaders. We had liaised with the County Council to look at options for joint training but that has not been possible. However, a training budget specifically for health and safety has been set aside for the 2020/21 financial year which will enable us to deliver the training required.

In terms of recommendation 5: *The Community Wellbeing Officer should provide guidance to service managers on (a) what records should be maintained by them to demonstrate compliance with the policy and (b) how to complete and review risk assessments, and resolve any issues highlighted.*

This sits alongside recommendation 2 and guidance has been created for managers to help them fully risk assess and record the risks of their activities. Risk management is now part of the Service Planning process and is reported through Pentana.

Finally, recommendation 6: *The Property and Commissioning Manager should provide clarity to building managers on where the division of responsibilities lay regarding premise related health and safety issues.*

This is planned as part of a more comprehensive piece of work which will see a new piece of management software implemented in the Asset Management Team. It would not have been efficient to implement measures ahead of this new system and then redesign them later and so the decision was made to wait for the new software. We are confident that the implementation of this will contribute significantly to this and several of the other recommendations.

Summary of Satisfactory Assurance Opinions on Control

Service Area: Policy and Resources

Audit Activity: Service Planning and Performance Reporting

Background

The Council is progressing the implementation of a new service planning, performance management and reporting system. The system will aid the management, monitoring and reporting of service objectives and outcomes, enhancing the current governance framework. Service risks are also considered within the new process.

In 2018/19 Internal Audit reviewed the progress made in implementing the new system, giving an assessment of the general direction of travel to inform service planning and performance reporting comments made in the Council's Annual Governance Statement.

Scope

The overarching objective was:

- To review the service planning and performance reporting framework, system and associated processes to ensure there is a holistic, robust and controlled approach to the setting of targets, their monitoring and reporting; and

- To review the targets, performance indicators and outcomes assessing how they support and enable the effective monitoring and management of performance, aiding and informing management and members on the delivery of service and corporate aims, objectives and priorities.

Risk Assurance – Substantial

Control Assurance – Satisfactory

Key Findings

Service planning

The internal audit review observed and examined the implementation of the service planning arrangements for the coming financial year and found the following:

- A well-constructed and documented service planning framework has been developed. Guidance and templates aided the introduction of a consistent approach which encourages inclusiveness, provides robust challenge and documents service aims, scope and outputs.
- The activities included in the service plans enable the identification of the contribution staff members and teams make to the service and the contribution the service makes to Council's corporate aims.
- The Performance and Improvement Officer, having developed the service planning process, has acted as a facilitator which has both aided the application of the process and supported service team ownership of their respective service plans.
- The 'challenge' process by the Senior Management Team and the Cabinet has offered a varying perspective of the services activities. This has helped to ensure that service plans appropriately and proportionately focus on 'business as usual' activities, and service improvement and projects, for which there is the capacity to deliver.
- The stepped service plan development process; from initial drafting, to challenge, to redrafting, has evidenced learning and development at each stage which has enhanced the final versions of the service plans.
- For 2020/21 the Pentana performance management system will be used to record, monitor and report on service plan delivery. The Performance and Improvement Officer role will provide overview to ensure the effective use of the system, which in turn will support service and corporate performance reporting, linking to action tracking (and risk management where appropriate). Ownership and accountability for the effective use of the system is clear, resting with Service Managers.
- Although the core service planning arrangements are present, developing the service plans for 2020/21 has been a learning process, continued development and improvement (mainly fine tuning) will be an evolutionary process.

Performance management framework

- The service planning process forms part of the performance management framework, which, at the time of the internal audit review, was drafted and being consulted upon. The planned processes link service planning, to monitoring, to reporting, and to rectification and action tracking.
- Performance monitoring will be undertaken over a quarterly timetabled cycle; again this is well defined and planned. The key stages will be recorded through a combination of templates and utilising the Pentana system, to evidence the application of agreed processes and to ensure performance is effectively managed.
- The proposed process is well structured and covers each of the aspects expected in an effective performance management framework. Once fully implemented and followed Internal Audit would expect the system to support and enable service and corporate performance to be effectively monitored and reported.

An enhancement to the performance framework suggested by Internal Audit is to verify that each stated service activity (across all service plans) will collectively deliver the priorities and outcomes in the Council's Corporate Plan. Certainty should be gained that the spread of service activities, allocation of resource, and business as usual functions, service improvement and project outcomes, will result in the delivery of each of the Councils priority commitments.

Conclusion

The management response to the 2018/19 internal audit report identified the key factor in continuing to develop and implement of the Council's service and performance management framework was securing additional capacity. The subsequent appointment to the newly formed Performance and Improvement Officer post has resulted in significant progress towards the development and implementation of the comprehensive service planning process. The development of the performance monitoring and reporting process continued to evolve at the time of the internal audit review.

Collectively the steps taken and those planned offer the opportunity for an effective performance management framework and associated processes. This performance management framework as proposed will support and enhance the overall governance assurance framework.

The Internal Audit opinion is based on the service planning and proposed performance monitoring and reporting arrangements presented to and reviewed by Internal Audit. The opinion is reliant on these arrangements being progressed without significant change to principles or process.

Although no direct recommendations in respect of process or control are made, it is suggested senior management commission a post implementation performance management framework effectiveness review, during 2020/21 quarter three, before the following years service planning is advanced.

Management Actions

None required.

Service Area: Communities

Audit Activity: Temporary Accommodation

Background

The 2019/20 budget for temporary accommodation totals £765,000. Due to increased demand by those who present as homeless the Council's applications for temporary accommodation has continued to grow. During 2019/20 homeless applications assessed, as reported to Ministry of Housing, Communities and Local Government (MHCLG), averaged 335 per quarter year.

Scope

The objectives of the audit were to assess how the arrangements for temporary accommodation are managed and reported.

Risk Assurance – Satisfactory

Control Assurance – Satisfactory

Key Findings

- Under the Homelessness Reduction Act 2017 the Council is required to have suitable prevention and relief arrangements in place to support eligible households.
- The procedures and controls used for a sample of ten households who presented as homeless were tested, to assess the approach used. All ten households were suitably supported in compliance with the Homelessness Reduction Act 2017.
- A robust process is in place to ensure that the payments to landlords of temporary accommodation are valid and for segregation of staff duties.
- At the date of audit, the 2019/20 Out of Hours recharge for other local authorities' use of temporary accommodation had not been initiated.
- Internal Audit identified that 2018/19 recharges to non-Gloucestershire authorities totalling £1,256.83 are unpaid, even though arrears reminder letters have been sent. The collectability of these 2018/19 debts have a high risk of not being settled.
- Evidence reviewed for the internal monitoring and reporting of homeless people in temporary accommodation to Cabinet, established it is embedded and up to date.
- There is a requirement to report to the MHCLG. The external reporting procedure for performance indicators was confirmed as being quarterly to MHCLG; and evidence verified shows that reporting is up to date.

Conclusion

Internal Audit's appraisal of the procedures and controls that are operating, judges that a systematic control environment is in place to deal with temporary accommodation and those people who present as homeless.

A total of three recommendations have been made (which if implemented) will further enhance the existing control environment. These recommendations are:

- Update the documented procedures and controls for temporary accommodation;
- Introduce a procedure to regularly review the collectability of Out of Hours recharge debts which are in arrears and where applicable proactively chase or seek authorisation to write-off the debts; and
- Complete the 2019/20 Out of Hours recharge procedure to other local authorities.

Management Actions

Management have responded positively and the recommendations agreed in principle. These will be considered further and in detail following Covid-19 recovery, taking into account any changes that may be required.

Summary of Substantial Assurance Opinions on Control

None during this period.

Summary of Consulting Activity and support provided where no opinions are provided

Service Area:	Council Wide
Audit Activity:	Ongoing Cyber Resilience

Background

Two previous internal audits of Cyber Security at Gloucester City Council have been undertaken:

- 2016/17 - Cyber Security; and
- 2017/18 - Cyber Security (Ransomware).

Both audits resulted in satisfactory assurance opinions for control environment and risk identification maturity. A total of nine audit recommendations were raised: one High priority and eight Medium priority.

The Ongoing Cyber Resilience review aim was to provide assurance that the agreed actions from the previous internal audits have been appropriately implemented.

Scope

The scope of this review was to extract the recommendations and agreed management actions from the 2016/17 Cyber Security and 2017/18 Cyber Security (Ransomware) internal audit reports and undertake appropriate audit review and testing to verify their implementation.

Key Findings

Audit testing in 2019/20 confirmed a positive direction of travel against the original audit report recommendations. For example, discussion with ICT management and review of cyber security protection at the point of audit verified that:

- Internal vulnerability scanning software (Alien Vault) had been deployed on the Council's network domain;
- Minimum Password Age invoked to prevent reuse of login credentials; and
- Civica Helpdesk access rights restricted to valid and authorised users.

To safeguard server hardware, Indectron have been contracted by the Council to provide a secure hosting environment at their Data Centre in Barnwood, Gloucester. The original target for all server hardware relocation to the new Data Centre was quarter 4 2019/20, however this timing has had to be reconsidered due to the impact of Covid-19. The revised target for service hardware relocation is September 2020 and will be dependent on the national Covid-19 position/central government guidance at that point.

Due to the position on server hardware relocation, internal audit were unable to verify implementation of the complete original recommendation set. Hence an assurance opinion for risk identification maturity and control environment could not be concluded.

Conclusion

Based on the above position and the understanding that there continues to be significant changes on the area, the 2020/21 Gloucester City Council Internal Audit Plan includes a full Cyber Security internal audit.

The 2020/21 review will consider the Council's information risk management regime including ICT Security related policies and procedures; secure configuration of devices; perimeter security; managing user privileges; user education and awareness; incident management; malware prevention; monitoring; removable media controls; and home and mobile working. This work scope captures all previous recommendation themes and will be timed to ensure that it captures relevant changes post server hardware relocation.