

AGENDA ITEM: 9

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| Meeting | Audit Committee |
| Date | 6 September 2011 |
| Subject | Internal Audit Progress Report – 2011-12 Quarter 1 |
| Report of | Assistant Director of Finance - Audit and Risk Management |
| Summary | Members are asked to note the Progress Report and Appendices. |

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| Officer Contributors | Maryellen Salter, Assistant Director of Finance - Audit and Risk Management |
| Status (public or exempt) | Public |
| Wards affected | None |
| Enclosures | Appendix A - Internal Audit Progress Report |
| For decision by | Audit Committee |
| Function of | Council |
| Reason for urgency / exemption from call-in (if appropriate) | Not applicable |

Contact for further information: Maryellen Salter, Assistant Director of Finance - Audit and Risk Management 020 8359 3167

1. RECOMMENDATIONS

- 1.1 That the Committee note the contents of the Report and the actions being taken to address any deficiencies noted.**

2. RELEVANT PREVIOUS DECISIONS

- 2.1 At the Audit Committee meeting on 11 March 2010 Members accepted that there would be progress reports to all future meetings of the Committee and, that for all “limited” or “no assurance” audits, there should be a brief explanation of the issues identified. It was also resolved at the meeting of the 21st September 2010 that where an audit had limited assurance that greater detail be provided than previously.

3. CORPORATE PRIORITIES AND POLICY CONSIDERATIONS

- 3.1 All internal audit planned activity is aligned with the Council's objectives, particularly the “Better Services with Less Money” priority, and, thus, supports the delivery of those objectives by giving an auditor judgement on the effectiveness of the management of the risks associated with delivery of the service.

4. RISK MANAGEMENT ISSUES

- 4.1 All Internal Audit activity is directed toward giving assurance about risk management within the areas examined. By so doing the aim is to help maximise the achievement of the Council's objectives. Internal Audit does this by identifying areas for improvement and agreeing actions to address the weaknesses.
- 4.2 Internal Audit work contributes to increasing awareness and understanding of risk and controls amongst managers and thus, leads to improving management processes for securing more effective risk management.

5. EQUALITIES AND DIVERSITY ISSUES

- 5.1 Effective systems of audit, internal control and corporate governance provide assurance on the effective allocation of resources and quality of service provision for the benefit of the entire community. Individual audits assess as appropriate the differential aspects on different groups of individuals.

6. USE OF RESOURCES IMPLICATIONS (Finance, Procurement, Performance & Value for Money, Staffing, IT, Property, Sustainability)

- 6.1 As the Internal Audit plan is risk based this provides more appropriate assurance on those high priority areas within the Council. When risk, and assurances that those risks are being well managed, is analysed alongside finance and performance information it can provide management with the ability to measure value for money.

7. LEGAL ISSUES

- 7.1 Section 151 Local Government Act 1972- ‘...every local authority shall make arrangements for the proper administration of their financial affairs...’

Regulation 6 of the Accounts and Audit (England) Regulations 2011 - 'A relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control.'

8. CONSTITUTIONAL POWERS

- 8.1 The Constitution Part 3 Responsibilities for Functions - the Audit Committee terms of reference paragraph 2 states that the Committee can consider summaries of specific audit reports as requested.

9 BACKGROUND INFORMATION

- 9.1 This report provides details of the audits carried out during June to August 2011 and also gives the assurance level for each audit. Those reports that were limited or no assurance were:
- Complaints
 - IT data security risks and issues (2010-11 report)
 - St Andrews School
 - Income and Debt management (2010-11 report)
- 9.2 Of the 2011-12 audit opinions issued 82% of these have been rated as satisfactory or above, however it should be noted that only 17% of the plan (on target according to the timing indicated on the Annual Audit Plan 2011-12) has been delivered.
- 9.3 The Committee is also asked to note the risk management arrangements and Corporate Risk register for those risks rated as 12 and above according to the risk management policy and strategy.

10. LIST OF BACKGROUND PAPERS

- 10.1 None.

Legal: MAM
Finance: JH

London Borough of Barnet
Internal Audit & Risk Management
Progress Report 2011-12 – Quarter 1

Maryellen Salter, Assistant Director of Finance - Audit and Risk Management

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Appendices:

- A: 2010/11 Work during quarter including assurance levels
- B: Work in progress
- C: Internal Audit Effectiveness Indicators
- D: Corporate Risk Register

1. Introduction

The Internal Audit Plan was agreed by the Audit Committee on the 24th March 2011. This report follows the principles previously accepted by the Committee, in that all audit reports with limited or no assurance will be summarised into key messages with some detail. Information is also presented regarding the corporate risks.

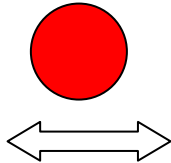
2. Final Reports Issued

This report covers the period from 1st May to 15th August 2011. The Internal Audit service has over this period issued 11 reports in accordance with the 2011-12 Internal Audit Plan and 4 reports were in relation to the 2010-11 Audit Plan – 15 reports in total. The full list of completed audits during this period is included within Appendix A. Of the 15, the majority of these were rated as satisfactory or substantial assurance however 4 were rated as limited or no assurance (2 of these related to the 2010-11 audit year), details of which are included within section 3 of this report.

Of the 2011-12 audit opinions issued 82% of these have been rated as satisfactory or above, however it should be noted that only 17% of the plan (on target according to the timing indicated on the Annual Audit Plan 2011-12) has been delivered. However this is a positive direction of travel in comparison to quarter 4 of 2010-11.

Two audits that were due to start in quarter 1 were deferred to subsequent quarters; details of these are contained within section 6.

3. Key Findings from Internal Audit Work with Limited or No assurance

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| Title | Review of Information Service (IS) Data Security Risks and Reports (Commercial Services) | | | |
| Assurances | No | Limited | Satisfactory | Substantial |
| Audit Opinion & Direction of Travel Last reviewed: Data Security and Handling 2009-10 Date final report issued |  | | | |
| Background | July 2011 This review has been undertaken as a result of a series of concerns raised relating to data security within the Council. This piece of work was outside of the Annual Audit Plan approved by the Audit Committee in March 2010 however commissioned by the Assistant Director of Finance – Audit and Risk Management to seek assurances of reported risks, the Audit Committee were made aware of this piece of work being additional to the annual plan on the 16 th June 2011 through the quarter 4 progress report. The IT service is currently a reactive/tactical team that operates in an environment of rapid transformation and development. The lack of strategic fit of the current IT service has been recognised through-out the Council, where the provisions of IT support acts largely as an inhibitor in taking innovation and transformation forward. We reviewed the IS management arrangements with its Infrastructure Supplier, where there were concerns noted that they were reduced to a tactical role and have been unable to be included within strategic direction of IT. This in itself presents a risk to data security and IT asset management. The Deputy Chief Executive also became aware of a number of internal concerns regarding data security arrangements in relation to IT and requested that a further review be carried out to understand the potential gaps in controls and exposure to significant risks. * Note - since this review was carried out IT have combined a number of actions together in a combined action plan to ensure it systematically addresses concerns raised from various reports to management. | | | |

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| <p>Summary Findings</p> | <p>of</p> <p>Our approach was to review a series of data security risks identified through analysis of the risk register and service review carried out on behalf of the Council. We selected eight high level issues:</p> <ul style="list-style-type: none"> • It Programme and project management • CISCO (telephony) infrastructure upgrade • Server Virtualisation Project • Infrastructure Supplier Service Review reports • E-vault back-up system • Maintenance Window • 7 Safe Report • Risk Management arrangements and Risk Registers <p>We sought understanding of the timing of risks, ownership of those risks, how they were mitigated and how they were escalated to senior management. We also sought to gain an understanding of project management and prioritisation. Our review is therefore limited to those eight areas, and would like to stress that there are a number of other potential risks that had not been assessed by the IS service, overall it is our recommendation that a thorough review of risks is completed as a matter of priority by the Interim Assistant Director of IS or current Head of IS Service Delivery.</p> <p>We also identified that there are a number of issues which appeared to have not been addressed on a timely basis despite being highlighted in a number of reports over a long period of time. In addition, there are references to competing priorities within IS noted during the discussions held, which whilst noted, highlight the need for a clear and overarching approach to addressing the issues identified to ensure that the risks are systematically addressed.</p> <p>Key Findings:</p> <p>There was a lack of evidence of project governance in place to review progress of all IT projects, project priorities, project decisions, and project risks. This has had a detrimental effect on progressing some service level priorities. In addition, this has not allowed appropriate resource planning to take place.</p> <p>Information Systems Service Plan and Information Systems Business Plan had inconsistencies for project timescales and delivery of these, for example server virtualisation and the CISCO telephony infrastructure. There were also some large projects not started during 2010-11 that were going End of Life (EOL) and would need new infrastructure, including scoping and tendering exercises to begin. There was a lack of escalation noted from the Head of Service (at the time) to the Director of Commercial Services.</p> <p>Evidence of team meetings to progress issues and risks were not always evidenced. In addition, the issues discussed were not escalated to senior management despite the significance and dependency of some of the issues being discussed.</p> |
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Appraisals and objectives were not always reviewed formally as part of regular one to one discussions between the Head of IS (at the time) and the (former) Director of Corporate Services. Some objectives were clearly not met however there was no record of those being discussed and action agreed. Recently, one to one's were evident with the Director of Commercial Services however not formalised.

Reports received from the Council's Infrastructure supplier evidenced a number of issues had been reported to the then Head of IS since March 2010 that were of significance. A number of issues included within this report were regarding the Council's back up system reaching capacity, CISCO infrastructure (telephony system) going End of Life (EOL) and network patches not being regularly applied. All of these matters were not noted as risks or reported to the then Director of Corporate Services or the present Director of Commercial Services.

Contract service review meetings with the Infrastructure Supplier ceased during 2010, and in addition the supplier was requested to stop producing service review reports by the then Head of IS. These reports identified key risks that the Council was facing. Once the Infrastructure Manager returned from secondment in February 2011 these monthly meeting were reinstated. Review of the meeting notes however highlighted that issues had not been assigned ownership and deadlines for implementation.

The Infrastructure Supplier noted that the Council's E-Vault Back-up system was reaching capacity since March 2010. In addition, there were some concerns that the Council's approach to deleting old back-ups being in compliance with the Council's retention policy. Additional storage was purchased in 2010 however this was a short term solution as the issue reoccurred. Decisions relating to the progress of the E-Vault system could not be evidenced for prioritisation.

In March 2010 and January 2011 the Infrastructure Supplier was not granted system downtime to complete Network Security patches. There was some confusion as to the process that should be followed to initiate change requests to carry out this operation. However we noted that the change request process was not implemented until January 2011, however the procedure available on the intranet was still in draft.

The Council, through the Interim Service Delivery Manager in February 2010, commissioned 7 safe (a company who specialised in computer security) to conduct a forensic investigation of the network following a hacking incident in the Citrix environment. 7safe produced a list of recommendations and an action plan was devised by the Infrastructure Supplier. The Head of IS (at the time) did not formally record the actions in an action plan, nor was there evidence of these being progressed on a timely basis.

Risks relating to the Information Service had not been recorded within the Council's risk management system JCAD until December 2010. There were a number of risks identified from supplier reports and the 7Safe report that had not been included within the risk register, or if they had been they were not risk rated, assigned ownership or given an action plan. There were no escalation procedures in place to notify senior management of risks other than one risk relating to the Council's data centre.

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| <p>Priority recommendations</p> | <p>1</p> <p>We have raised six priority 1 recommendations. These are fundamental weaknesses and systematic failings in the system of control, which should be addressed by Management to strengthen the control environment. These are:</p> <p>1) It is recommended that good practice standards of IT Project Management and Programme Management should be implemented within IS. The procedures should lay out the key stages in project management. This could include, though not be limited to: Developing a project portfolio, obtaining strategic approval for projects; development and approval of a PID and Business Case; prioritisation of projects, budget and timeline monitoring and regular reporting on project status.</p> <p>The Council should also establish an IT Programme Management Office function or similar to be able to support projects. Additionally, the corporate system Hydra, should be utilised within IS to track projects and formalise capture of project decisions and risks.</p> <p>2) A review should be carried out of the Information Systems Service Plan for 2011-12 against the Draft Information Systems Business Plan for 2011-12 to ensure all IT initiatives and projects have been included within the Plan and are communicated to the Director of Commercial Services. The project monitoring owner should be defined.</p> <p>As part of this review, the project deadlines for the CISCO IPT infrastructure upgrade project should be reviewed for accuracy and suitability. As a matter of priority, a review should be carried out of all the actions to be taken to ensure support is available from CISCO for the IPT infrastructure in the interim between the infrastructure going End of Life in April 2011 and the upgrade project being completed by 2012. A formal confirmation should be received from CISCO for provision of this support and senior management need to be made aware of any potential costs which could be incurred if CISCO conditions are not met and support is not extended as well as the risks of running an unsupported CISCO IP Telephony platform.</p> <p>3) A formal process should be implemented to review and address any issues or risks raised within the Infrastructure Supplier service reports. Responsibility to review, address and monitor progress of implementing these issues should be formally defined and allocated to a designated officer in IS. Any risks identified from the reports should be added to the IS Risk Register where appropriate. Implementation of these issues should form part of regular reporting to senior management.</p> <p>4) It is recommended that the E-Vault back-up system upgrade requirement is reviewed as a matter of priority. The project should be appropriately scoped and the delivery timeframe should be assigned and formally communicated to senior management. As part of this upgrade, the proposed risk of not complying with LBB's data retention policy due to expired backup safe sets being deleted should be reviewed and the results should be formally communicated to senior management.</p> <p>Management should carry out a formal impact analysis with each Service to ensure that the back-up solution and back-up retention policy adequately satisfies their recovery point objectives or legislative requirements for retention of back-up data for that system and service.</p> |
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5) It is recommended that Network and CITRIX security patches are applied on a regular basis. A regular maintenance window should be agreed with the business and scheduled.

Furthermore, the Change Management Policy and Procedure should be formally approved by senior management. The Senior Management Board should provide a directive to ensure that Change Approval Board meetings are held on a regular basis and attended by all. Any Requests for Change (RFC) raised should be reviewed and approved on a timely basis.

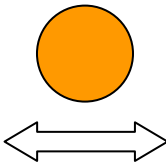
6) Management should ensure that the IS Risk Register on JCAD (Council's risk management system) is updated with all IS risks and all IS risk registers should be consolidated onto a central risk register on JCAD.

The Head of IS should ensure that the formalised risk management methodology is used to rate the risks in order to identify all the top risks within IS. These should then be reported to senior management team.

It is further recommended that a formal procedure is implemented to ensure IS risks are reviewed by IS management on a regular basis and updated on JCAD. All risks should be given a Risk Rating, assigned ownership and have an action plan developed.


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| Management Responses and agreed action dates | <p>1) Action: Head of IS Service Delivery (August 2011) The IS Transformation Action Plan, monitored weekly by Director, Commercial Services and by the IS Transformation Programme Board, has an action to develop an appropriate project management function. A paper went to General Functions Committee on 30th June which set out the principles for restructuring the IT service and creating essential posts in contract, performance and project management. A Project Management post will be created, subject to approval. The role will deliver IS programme management for all IS projects, and will issue project templates and toolkits. The role will monitor all IS projects, risks, resources and timelines, and report to IS senior management. The role will undertake post-project reviews on the delivery of benefits stated in business cases.</p> <p>IS recognises the need to follow Corporate Project Management standards and a training plan for IS personnel on the corporate standards will be implemented. IS have also implemented a Project Gateway to ensure standard project documentation is produced and received prior to project approval, which covers project resources and costs.</p> <p>2) Action: Head of IS Service Delivery (August 2011) A DPR and business case for a revised project has been approved, with funding, and the upgrade will be taken forward with Infrastructure supplier under a formal programme of works. A full project plan and approach and methodology will be produced to review accuracy and suitability. This will form part of a large programme of work with Infrastructure supplier on infrastructure upgrades prior to the NSCSO change.</p> <p>Action: Infrastructure and Systems Support Manager (Complete) Confirmation has been received from CISCO for the continuation of support prior to the upgrade being implemented.</p> <p>3) Action: Infrastructure and Systems Support Manager (Complete) A formal monthly review process is in place between IS Infrastructure manager and Infrastructure supplier Service delivery Manager. Reports are forwarded a week prior to each meeting, and emphasis is placed on monitoring availability, capacity of IT infrastructure and any major incidents. Terms of Reference for these meetings are documented, with responsibilities assigned, and all agreed risks are logged on JCAD and reviewed monthly under the IS Management Red Book meetings.</p> <p>4) Action: Infrastructure and Systems Support Manager (August 2011) The E-Vault back up service has been reviewed and an upgrade plan produced. The solution has been scoped and a Project Initiation Document will be prepared with a full scope and delivery timetable. The backup risk is formally recorded on the JCAD system, and is being addressed by the Infrastructure Transformation Plan, and within the DR action plan. The DR action plan includes provision for the improvement of the EVault back up systems and a new tape solution. Formal approval for capital spend in 2011/12 is awaited from CSG. This will be a priority project for IS / Infrastructure supplier.</p> <p>Action: Information Governance Council Programme Manager (September 2011) There is no authorised corporate Data Retention Policy, and a request has been submitted to the Information Governance Council for a review and authorisation for the policy.</p> |
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| | <p>5) Action: Infrastructure and Systems Support Manager (August 2011) A formal Change Control procedure is in place, with weekly CAB meetings, managed by the Service Desk manager. A patch management policy and procedure is under development as part of the Internal penetration test action plan, managed by the Infrastructure Manager.</p> <p>Action: Communication and Training Officer (August 2011) A 12 month forward schedule of maintenance windows will be agreed with the business for the implementation of patches and server maintenance.</p> <p>6) Action: Head of IS Service Delivery (complete) The IS service runs weekly management meetings with a management report “Red Book” which includes risks. These meetings are minuted. The meeting reviews the JCAD system and ensures risk are appropriately recorded and actioned. An IS risk assessment methodology, aligned to corporate standards, has been implemented against which all risks are assessed for Threats, Likelihood, and Mitigation. These risks are recorded on the JCAD system.</p> |
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| Title | Income and Debt Management (Deputy Chief Executive – Finance) | | | |
| Assurances | No | Limited | Satisfactory | Substantial |
| Audit Opinion & Direction of Travel Sales, Invoicing and Debt Management Audit 2007/208 | |  | | |
| Date final report issued | June 2011 | | | |
| Background | <p>The Council receives income from a variety of payees for a wide range of activities. The raising of sundry debtor invoices for services provided is a decentralised function undertaken locally within each Directorate. Payments received are processed by the central Income Team's customer service centres and postal remittances teams. In addition, customers can make payment in person at the bank, post office and/or any establishment that has a 'PayPoint' facility. The central Income Team is responsible for:</p> <ul style="list-style-type: none"> ensuring the Debt Management Policy and all procedures supporting it reflect statutory requirements and best practice; reporting regularly to Members on aged debt, including an annual debt management report; seeking authority for debt write-offs, and advising the Chief Finance Officer on the appropriateness of bad debt provisions. | | | |

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| <p>Summary of Findings</p> | <p>Our review identified the following significant area for development:</p> <ul style="list-style-type: none"> • Sample testing of credit notes and refunds found a number of refunds that were signed off by officers who we could not find in the central payments section's record of authorised signatories, and two refunds were signed off by an officer whose delegated limit has not been specified. <p>Other areas for development identified during this audit were:</p> <ul style="list-style-type: none"> • There was no evidence that the debt management policy and the income collection & debt management procedures are subject to regular (i.e. annual) review; • The financial regulations require officers to seek payment in advance or at point of service delivery wherever possible. However, sample testing of invoices raised since April 2010 found that three quarters of invoices were raised after goods/services were rendered; • Four unidentified cash receipts were evidenced as held in a suspense account, and had been for some time (as far back as 2004/05 financial year). A recommendation was raised in the Cashbook Reconciliation audit in 2010/11, and therefore no further recommendation has been raised; • An analysis of invoices in dispute shows that 65% (194) out of the 300 disputed invoices date back to previous financial years (some as far back as 1999/2000 financial year); • The Accounts Procedures Manual states that <i>"under no circumstances may refunds for card payments be made by cheque, BACS or cash payments"</i>. Sample testing of refunds identified one refund by cheque, where the initial method of payment was by Credit/Debit card. In addition, sample testing of refunds shows that refunds are usually made by cheque regardless of the initial method of payment; and • There are two corporate performance indicators/targets relevant to debt management, and a Finance Directorate business plan target to promote a cashless Council by having more transactions carried out online. However, there are no local/individual performance indicators/targets that are monitored and reported on, to measure/assess the performance of the service provided by the Income Team. <p>We noted the following areas of good practice during the audit:</p> <ul style="list-style-type: none"> • Sales invoices include all relevant information required by the customer. For example. invoices sent out when payment is due to ensure that the customer is fully informed of when the Council is expecting to receive payment; • Persons responsible for raising the invoice is independent of the income receipting function; • Once all the necessary paperwork is in order, credit notes/refunds are issued and/or updated on SAP in a timely manner; |
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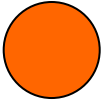
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| <p>Priority 1 recommendations</p> <p>Management Responses and agreed action dates</p> | <ul style="list-style-type: none"> • A debt collection agent has been appointed to chase outstanding debts to maximise the likelihood of recovery. • Access to Accounts Receivable functions on SAP is restricted to only officers who require access to perform their operational duties; and • Corporate performance indicators/targets in respect of debt management are reported to the Cabinet Resources Committee on a quarterly basis in accordance to the Council's Constitution. <p>1) The Accounts Payable Manager should ensure that a complete record of authorised signatories is be maintained. In addition, the authorised signatory list should be reviewed in light of changing needs (signatories starting and leaving the Council) to help ensure that signatories and the delegated limits are in line with management requirements.</p> <p>1) Action: Accounts Payable Manager (September 2011) It is agreed that the recommendation was taken on board and changes have already been made to strengthen this weakness.</p> |
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| Title | Complaints – Cross Cutting Service Review | | | |
| Assurances | No | Limited | Satisfactory | Substantial |
| Audit Opinion & Direction of Travel No review in the past 5 years | |  | | |
| Date final report issued | July 2011 | | | |

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| Background | <p>The Council, in its normal course of business, will come into contact with a variety of service users, for example residents, local businesses and charitable organisations, and so on. Each service user must be assured that, should any contact with the Council not meet their expectations, there is a robust, open and transparent complaints procedure in place to deal consistently with any issues raised.</p> <p>There are currently two complaints processes within the Council:</p> <ul style="list-style-type: none"> • Corporate complaints; and • Statutory social care complaints. <p>Service users can escalate corporate complaints in three stages:</p> <ol style="list-style-type: none"> 1. The first stage is for the service user to contact the member of staff or their line manager connected with the matter of complaint. 2. The second stage is to refer the complaint to the relevant Head of Service if the service user is unhappy with the response from stage one. 3. The third stage is where the complaint is dealt with by the Chief Executive Officer if the service user is unhappy with the response from stage two. If at the end of stage three, the service user is still unhappy with the Council's response, service users can contact the Local Government Ombudsman (LGO). <p>Statutory complaints relate to social care complaints (only applicable to Adults and Children), which are managed in accordance with policies and procedures that have been developed specifically by the Adults Social Care and Health (ASCH) and Children's Service Directorates, respectively.</p> <p>As at the time of our fieldwork audit testing (May 2011), 172 stage one, three stage two and one stage three corporate complaints had been made in 2011/12. There have been 6 and 11 social care complaints made about ASCH and Children's Service, respectively.</p> |
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| <p>Summary of Findings</p> | <p>Positively, our work identified that there is a framework and responsibilities for management of complaints within the Council. We identified the following processes in operation:</p> <ul style="list-style-type: none"> • There is clear guidance on the Council's website to residents on how to make a complaint; • There is a SAP Customer Relations Management (CRM) module for recording and logging complaints received by the Council; and • The Corporate Directors Group (CDG) receives a performance report in respect of complaints management on a quarterly basis. <p>However, we have identified one priority 1, six priority 2 and one priority 3 recommendations, which should be implemented in order to improve the system of internal control.</p> <p>Significant areas for development identified during this audit were:</p> <ul style="list-style-type: none"> • The Council has not outlined and communicated its strategy for dealing with complaints, as well as, internal procedures which set out how Council officers should manage corporate complaints. <p>Other areas for development identified during this audit were:</p> <ul style="list-style-type: none"> • The need to review methods available for making a complaint; a postal address has not been specified for service users who wish to make a corporate complaint by post, and a typetalk number is not available for deaf and/or hard of hearing service users who wish to make a Children's Service social care complaint; • The SAP Customer Relations Management (CRM) module does not prevent duplicate complaints being recorded and concerns have been raised about the ability to under report complaints; • There is an ongoing issue of not meeting complaints timescales, and little corrective action could be identified to address this; • There is no platform for complaints officers/managers to discuss common issues and share good practice in respect of complaints management; • There is no communication or regular reporting in respect of complaints managed by partners (i.e. Barnet Homes) who fulfil statutory duties for the Council; • With the exception of ASCH who carry out an annual survey of complainants, other Council Directorates involved in the audit do not proactively obtain feedback from complainants on their performance in dealing with the complaint; and • The Corporate Directors Group (CDG) complaints quarterly performance report could be further developed to include an analysis of complaints received by type (i.e. number of complaints in respect of policy, service failure, staffing rudeness etc). |
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| <p>Priority recommendations</p> <p>1</p> <p>Management Responses and agreed action dates</p> | <p>Strategy, policy and procedures for managing corporate complaints</p> <p>The Council should develop a customer relations strategy, which communicates objectives for providing good customer service. The strategy should communicate its objectives and attitudes towards reducing complaints, and how the Council intends to promote and seek feedback on positive working practices.</p> <p>In addition, internal procedures for managing corporate complaints should be developed, published on the Council's intranet, and subject to regular (i.e. annual) review. Management should consider including the following within the scope of the procedures:</p> <ul style="list-style-type: none"> • Scope/definition of complaint; • Key roles and responsibilities; • How to manage the different types of complaints, i.e. corporate, social care, joint complaints between organisations, prolific or vexatious complainants, etc; • Timescales for dealing with complaints; • Training and information; and • Monitoring and reporting arrangements. <p>Action: Corporate Complaints Officer and Head of Customer Services (October 2011) – A formalised strategy and policy will be devised that will provide clarity on the complaints procedures of the Council. It will provide an agreed definition of a complaint and will outline clear roles and responsibilities and timescales for response. This formal policy will identify different types of complaints to provide greater clarity to officers. A training needs assessment will be carried out once the policy and strategy have been defined and implemented. Refresher training will be provided once knowledge gaps have been determined. Monitoring and reporting arrangements will be reviewed and improvement will be made where necessary to Customer Records Management (CRM) to allow for more accurate reporting.</p> |
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| Title | St Andrew's CE Primary School – Children's Services | | | |
| Assurances | No | Limited | Satisfactory | Substantial |
| Audit Opinion & Direction of Travel | |  | | |
| Date final report issued | July 2011 | | | |
| Background | <p>The aim of the audit is to provide assurance on key areas of financial management.</p> <p>The audit is conducted in line with the "Keeping your Balance" document developed jointly by the Office for Standards in Education (OFSTED) and the Audit Commission (AC) and to ensure compliance with Barnet's Scheme for Financing Schools and related Financial Guide for Schools.</p> <p>The scope of the audit included assessment of the following:-</p> <ul style="list-style-type: none"> ▪ adequacy of accounting, financial and other controls; ▪ compliance to established plans and procedures; ▪ the integrity and reliability of financial and other information; ▪ assets and other interests of the Council are properly safeguarded; and that ▪ the use of the school's resources achieves value for money. | | | |

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| Summary of Findings | <p>The following key findings were reported:</p> <ul style="list-style-type: none"> • The Financial Management & Procedures Policy document did not include procedures for tendering and contract expenditure between £5k and £49,999 and collection, recording & banking of all income sources; delegated limits of authorisation were inconsistent; • Not all purchase order forms and invoices had been signed in accordance with areas of authorisation delegated by the Governing Body; • Expenditure is not always recorded when committed e.g. when purchase orders are raised; • A review of procedures and controls over the income system found no independent check to verify income collected and banked agreed to source documentation, for example spreadsheets/class lists; • Transfers of money between staff are not signed for; • No audit trails exist for income collected from educational visits/trips/swimming, as source documentation is not retained; • Arrangements for use of the School premises by hirers and independent after-school club organisers have not been formalised; • No visible evidence that lettings/after-school clubs are adequately covered by insurance; • The voluntary fund accounts have not been audited on an annual basis; • The inventory records have not been updated since December 2008; • Disposal procedures for items of inventory have not been followed; • Annual physical stock checks of sample items from the inventory have not carried out. |
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**'High' Priority
recommendations**

There were two 'High' priority recommendations that is summarised as follows:

(1) Income:

The school should ensure that:

- Independent checks are carried out to confirm that amounts banked agree to control records and this is adequately evidenced;
- Transfers of money between staff are signed for;
- All source documentation is retained in order for a clear audit trail to exist. These records should be held in accordance with LA guidelines;;
- Accurate and comprehensive accounting records showing weekly the totals collected/in credit/arrears from each year group; amounts banked/cash held over are maintained with immediate effect and audit trail exist for the meals income system. Income received should be recorded promptly or at least within the week it was actually received in order to deter against possible loss or error and ensure that any outstanding payment may be followed up immediately;

It is further recommended that a full review of the system in operation is undertaken and controls put in place to improve/introduce more robust procedures and records.

(2) Lettings:

The School should ensure that:

- A formal agreement is held with all after-school club organisers, which sets out the terms and conditions of use and safeguards the position of the School;
- A copy of each club organisers/hirers insurance liability schedule is held, as visible evidence of adequate cover. If the School is providing insurance through its own insurer, then this charge should be passed onto the hirer and therefore included on the invoice;
- Adequate records are maintained to provide clear audit trails and ensure that all money due is invoiced and received in full;
- The School should seek advice from the LBB in relation to HMRC VAT requirements for lettings on the School's premises.

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|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Management Responses and agreed action dates | <p>Management has agreed the following responses in relation to above recommendations:</p> <ul style="list-style-type: none"> (1) Controls and procedures for all income received will be reviewed to ensure that all area referred to above are addressed. (2) The newly appointed Business Manager will be in post in June and she will be responsible for the management of all lettings and ensuring that robust procedures are put in place with adequate records being maintained. The advice of the LBB in relation to VAT will be sought. |
|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

4. Work in progress and effectiveness review

Appendix B includes a list of all of those audits at the planning, fieldwork, or draft reporting stages.

Appendix C shows how effective Internal Audit is at delivery of the two of the three aspects of value for money – efficiency and effectiveness. Economy is reported within quarterly performance reports to Directorates and CRC and we are within tolerance levels.

The exceptions that are showing within these indicators relate to the following:

Effectiveness – the percentage of recommendations implemented, this was previously at 42%, the first quarter of the year has seen this improve to 60% implemented in the timeframe agreed. Those not implemented in time had all made action against the recommendation however the outcomes had not been demonstrated for the remainder. We expect that these will all be implemented by the December Committee. Positively, the parking service has actioned all of their recommendations (11) with the exception of one that requires some documentation of operational risks in their risk registers. Of those that had been on the previous list of outstanding recommendations 82% have now been implemented – the two not implemented relate to environmental health and Children's Services contracts in SEN.

Efficiency – Compared to the quarter 2 (2010-11) there has been an improvement in the number of days taken to draft an audit report after field work from 63% to 82% however this is still below the target of 90%. The two audit reports that failed to meet this target were from the exiting supplier Deloitte and as such we would expect to see an improvement in quarter 2 once the new supplier begins work.

5. Liaison with Officers and External Audit

The Internal Audit Service is committed to the managed audit approach. Part of this includes regular liaison with External Audit to ensure that our work can be relied upon as part of the financial accounts audit. We have also met regularly throughout the quarter to discuss the progress of the Procurement Action Plan, as requested by the Committee.

Regular meetings have occurred with senior officers regarding implementing action plans in accordance with the agreed timeframe.

6. Changes to our plan

Since the Internal Audit Plan was approved the following audits have been cancelled, deferred or are additional to the original audit plan agreed in March 2011.

| Type | Audit Title | Reasons |
|----------|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Changed | EDRM – Information Systems (quarter 1) | EDRM was deferred from 2011-12 however the project is no longer going ahead and as such the focus of an audit in quarter 4 will be one of the projects from the Information Governance Council. |
| Deferred | Apprenticeships – Children’s Service (quarter 1) | Deferred from quarter 1 to quarter 2 due to staff unavailability over summer holidays. |

7. Risk Management

Improvements in risk management arrangements during the quarter:

- The updated risk management strategy and policy statement was approved by the Audit Committee in March
- The changes to JCAD (risk management system) were made end of March to facilitate compliance with the strategy
- Risk Champions worked with their services to implement the changes to the strategy
- All Senior Management Team meetings during June, with the exception of Children’s, to discuss the changes to the strategy and to facilitate greater ownership of risk at a senior level
- All risks rated 12 and above have been included in each service’s quarter performance report, instead of the top 3 risks, to facilitate better understanding of the risk profile
- ADs were asked to add to the commentary on the risk profile of their service and mitigation strategies and risk appetite
- In August, Fraud awareness e-learning was launched to staff which incorporated aspects of risk management and internal control environment

Training for officers has been gauged within the Risk and Fraud Forum and bespoke training courses have been run for Children's Services, Finance, One Barnet projects and Information Governance Council Programme/Projects. Risk Management training for all members will be delivered on the 17th October 2011.

The service recently took part in national benchmarking of risk management practices. Compared to the other 60 participants we scored well on our arrangements in place to manage risk, however one area in which we were only classified as having 'working arrangements' as opposed to embedded and integrated was in the area of Partnerships and resources. This is an area we will focus on developing during 2011-12.

There is some work also to undertake in terms of embedding areas identified within the Annual Governance Statement for 2010-11 within Directorate Risk Registers.

At the March Audit Committee members requested that the most up to date risk register be tabled on the night of the Committee so that the Committee can understand the areas of most concern. However as the constitution does not generally allow for tabled papers this is the most up to date register of those risks rated as 12 and above as rated at the end of July 2011 is included at Appendix D.

Appendix A: 2011/12 work completed during quarter 1 including assurance levels

Audit Opinions on Completed Audits during the period

| Systems Audits | Assurance |
|---------------------------------------------------------|------------------|
| 1 2010-11 DRS Project | Satisfactory |
| 2 2010-11 Financial Regulations | Satisfactory |
| 3 2010-11 Income and Debt Management | Limited |
| 4 2010-11 IT Data Security Risks and Issues | No |
| 5 2011-12 Electoral Register | Satisfactory |
| 6 2011-12 Complaints | Limited |
| 7 2011-12 Carbon Reduction Commitment | Satisfactory |
| 8 2011-12 Environment and Operations Budget managements | Satisfactory |

| School Audits | Assurance |
|----------------------|------------------|
| 1 St Josephs Infant | Substantial |
| 2 St Mary's EN4 | Satisfactory |
| 3 St Theresa's | Satisfactory |
| 4 St Andrew's CE | Limited |
| 5 Fairway | Satisfactory |
| 6 Monk Firth | Satisfactory |
| 7 Undrehill Infant | Satisfactory |

Appendix B: Work in progress

The following work is in progress at the time of writing this report.

Work in progress

| Systems Audits | | Status |
|-----------------------|--------------------------------------|---------------|
| 1 | Apprenticeships – Children’s Service | Planning |
| 2 | Schools Placements | Fieldwork |
| 3 | Data Protection | Fieldwork |
| 4 | NNDR | Fieldwork |
| 5 | Council Tax | Fieldwork |
| 6 | Housing Benefits | Fieldwork |
| School Audits | | Status |
| 1 | Mathilda Marks Kennedy | Draft report |

Appendix C: Internal Audit Effectiveness Indicators for quarter 1

| Performance Indicator | Annual Target | Actual August 11 |
|--------------------------------------------------------------------|----------------------|----------------------|
| % of recommendations accepted | 98% | 100% |
| % of recommendations implemented | 90% | 60% |
| External Audit evaluation of Internal Audit | Reliance On IA | Quarter 4 assessment |
| Average client satisfaction score | 90% | 100%* |
| % of Plan delivered | 16%** | 17% |
| % of draft reports completed within 10 days of finishing fieldwork | 90% | 82% |
| Periodic reports on progress | Each Audit Committee | Achieved |
| Preparation of Annual Plan | By March | Quarter 4 assessment |
| Preparation of Annual Report | Prior to A.G.S. | Quarter 4 assessment |
| Staff with professional qualifications | 70% | 75% |
| Staff development days | 5 days | Quarter 4 assessment |

* 3 surveys had been received by the service in the quarter relating to 2010-11 work

** Targets are based on the spread of audits agreed within the Annual Audit Plan 2011-12 at the 95% target

Appendix D: Corporate Risk Register

| PROBABILITY | Score: | | IMPACT | | | | |
|-------------|--------|----------------|------------|-------|----------|-------|--------------|
| | | | 1 | 2 | 3 | 4 | 5 |
| | | | Negligible | Minor | Moderate | Major | Catastrophic |
| | 5 | Almost Certain | 0 | 0 | 0 | | 0 |
| | 4 | Likely | 0 | 0 | 0 | 4 | 0 |
| | 3 | Possible | 0 | 0 | 3 | 3 | 0 |
| | 2 | Unlikely | 0 | 0 | 0 | 0 | 0 |
| | 1 | Rare | 0 | 0 | 0 | 0 | 0 |

Table 1: Heat Map – detailing where corporate risks are rated in current assessment

Those risks rated 12 and above within the heat map have been detailed below:

| Risk | Current Assessment | | | Control Actions | Risk Status | Target Date (Priority) | Target Assessment | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------|-------------------|---------------|---------------------|
| | Impact | Probability | Rating | | | | Impact | Probability | Rating |
| ORG0004 – Reputational/Organisational Governance – The Council faces a period of major change with potential organisational trauma impacting on core governance systems and processes. Risk – breakdown in core governance systems leading to financial loss or | Major 4 | Likely 4 | High 16 | Comprehensive performance management reporting process including key risks at Directorate and Corporate level. <i>Implemented (100% complete)</i> Governance reporting to Statutory Officers Group. <i>Implemented (100% complete)</i> All Corporate Leadership Group members to | Treat | - | Moderate 3 | Possible 3 | Medium High 9 |

| Risk | Current Assessment | | | Control Actions | Risk Status | Target Date (Priority) | Target Assessment | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------------------------------------------------------------------------|-------------------|---------------|---------------------|
| | Impact | Probability | Rating | | | | Impact | Probability | Rating |
| reputational damage. | | | | have a corporate governance target. <i>Implemented (100% complete)</i> Implementation of a half yearly governance statement <i>In progress (25% complete)</i> | | 30/9/2011 | | | |
| ORG0006 – Organisational Procurement- failure to deliver value for money, uncommercial contracts with suppliers. | Major 4 | Likely 4 | High 16 | Consolidate procurement activity within the Commercial Directorate <i>In progress (50% complete)</i> Develop and implement an up to date procurement strategy <i>In progress (60% complete)</i> Develop a complete Council contracts register <i>Implemented (100% complete)</i> Deliver actions as set out in Procurement Controls and Monitoring Action Plan <i>In progress (80% complete)</i> | Treat | 31/10/2011 (normal) 30/09/2011 (normal) - 30/09/2011 (high) | Moderate 3 | Possible 3 | Medium High 9 |
| ORG0010 – Strategic Development and infrastructure – Development within the Borough through the medium-term is planned to deliver 8,800 new homes and an increase in population of 20,000 by 2015. There is a risk that funding and delivery mechanisms will not be in place to deliver the necessary physical, green and social infrastructure to accommodate the requirements of an increased population. | Major 4 | Likely 4 | High 16 | Explore other innovative forms of funding <i>Implemented (100% complete)</i> Section 106 negotiations underway for BX and other major developments as required <i>In progress (85% complete)</i> Consider opportunities around TIF, particularly for BX/CR <i>In progress (20% complete)</i> Adopt a Community Infrastructure Levy (CIL) charging schedule for Barnet <i>Implemented (100% complete)</i> Develop a corporate approach to infrastructure delivery and securing of funding <i>In progress (50% complete)</i> | Treat | - 30/09/2011 (high) 30/09/2011 (normal) - 31/12/2011 (normal) | Moderate 3 | Possible 3 | Medium High 9 |

| Risk | Current Assessment | | | Control Actions | Risk Status | Target Date (Priority) | Target Assessment | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|------------|
| | Impact | Probability | Rating | | | | Impact | Probability | Rating |
| ORG0011 – Compliance Waste management and sustainability – The cost of waste disposal will increase significantly in the medium-term due to landfill tax increases and the procurement of new waste disposal facilities by the NLWA. The loss of £258.4m PFI credits presents further risk to the affordability and progress of the procurement. Waste minimisation, collection and recycling arrangements will significantly impact on cost and the amount of waste sent for disposal. In addition, the carbon reduction scheme will impose financial penalties in respect of wider sustainability issues. Government likely to further increase penalties/incentives. Risk – increased waste sent for disposal at significantly increased cost. Lack of progress on wider sustainability agenda attracting additional carbon commitment penalties. | Major 4 | Likely 4 | High 16 | Establish Barnet Waste Project Board to enable informed officer input to the process & prepare briefings for members. <i>In progress (100% complete)</i> NWLA Procurement risk register maintained and updated including review at Waste Project Board meetings. <i>In progress (100% complete)</i> Make progress at NLWA meetings, critical review of NLWA papers, with additional support from specialist consultant <i>In progress (25% complete)</i> Develop, implement and review Waste Action Plan <i>In progress (30% complete)</i> Annual communications plan to include more targeted communications based on the intelligence available. <i>In progress (30% complete)</i> Establish & Embed Carbon Reduction Commitment Steering Group to strengthen management focus on Carbon Reduction commitment <i>Implemented (100% complete)</i> Consider options put forward by the NLWA for the procurement and their affordability <i>Implemented (100% complete)</i> Prepare business case for members' decision on future waste collections <i>In progress (60% complete)</i> Prepare business case for members' decision on future involvement with NLWA, including decision on Inter Authority Agreement. <i>In progress (60% complete)</i> | Treat | - - 30/09/2011 (normal) 30/09/2011 (normal) 30/09/2011 (normal) - - 30/09/2011 (normal) 30/09/2011 (normal) | Moderate 3 | Almost certain 5 | High 15 |

| Risk | Current Assessment | | | Control Actions | Risk Status | Target Date (Priority) | Target Assessment | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------------------------------------------------------------------------------|-------------------|---------------|---------------------|
| | Impact | Probability | Rating | | | | Impact | Probability | Rating |
| ORG0002 – Financial Central government support has been cut and our response has been agreed by Cabinet. Risk – given the scale of the savings there will be key concerns in delivering those savings over the next 4 years and managing to deliver services in times of such uncertainty. | Major 4 | Possible 3 | Medium High 12 | Financial and Business Planning Process <i>Implemented (100% complete)</i> Continual risk assessment of savings plans <i>In progress (25% complete)</i> | Treat | - 01/09/2011 (normal) | Moderate 3 | Possible 3 | Medium High 9 |
| ORG0014 – Financial New revenues and benefits systems went live February however with process inefficiencies, data conversion issues and batch processes running slowly. In addition, due to the downtime from December to February, the main billing exercise took two weeks to process compared to 3/4 days initially specified. Significant backlog of workload is required to be processed. When the Council needs to submit its grant subsidy claim for March 2012 the risk will be that the LA error will not be in the tolerable ranges which would result in the threshold being lost circa £1.2m. As at the end of June 2011 the threshold is currently at £500k. LA error is intervening period between receipt and assessment of the claim - with a backlog situation this will always be the case. Complaints and customer enquiries are not being dealt with on a timely basis as a result of the backlog. | Major 4 | Possible 3 | Medium High 12 | Investigating the support of the current product beyond its proposed termination date as a contingency plan as a result of delay. <i>Implemented (100% complete)</i> Legal advice ongoing <i>In progress (80% complete)</i> Constant monitoring and reporting of risks, issues and progress through the various departments and companies involved. <i>In progress (80% complete)</i> Go Live of new system once reconciled. <i>Implemented (100% complete)</i> Existing system shut down whilst the data converts to the new system. <i>Implemented (100% complete)</i> Additional resource required to process backlog of transactions. <i>Implemented (100% complete)</i> Source better solution with Civica for hosting. <i>Implemented (100% complete)</i> Process backlog <i>In progress (60%)</i> | Treat | - 30/09/2011 (normal) 30/09/2011 (normal) - - - - 31/10/2011 | Moderate 3 | Possible 3 | Medium High 9 |

| Risk | Current Assessment | | | Control Actions | Risk Status | Target Date (Priority) | Target Assessment | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------------------------------------------------------------------------------------------------------------|-------------------|---------------|---------------------|
| | Impact | Probability | Rating | | | | Impact | Probability | Rating |
| ORG0001 – Reputational/Political Transformation – The Council’s strategic agenda is defined by the One Barnet programme which is designed to transform public services to Barnet citizens, working with our partners and the community, in the context of severe resource constraint. Risk – failure to deliver One Barnet effectively, with declining service performance and citizen satisfaction. Leading to sub-optimal commercial arrangements with third parties. | Major 4 | Possible 3 | Medium High 12 | Communication and Engagement strategy to ensure project level communications and engagement plans are in place. <i>Implemented (100% complete)</i> Transition Strategy to ensure business as usual is maintained during the delivery of the programme. <i>In progress (70% complete)</i> Benefits Realisation Framework <i>In progress (45% complete)</i> Programme plan produced and signed off <i>In progress (90% complete)</i> Project communications plans for live projects produced and signed off. <i>Implemented (100% complete)</i> Risk management framework included risk and issue standards. <i>Implemented (100% complete)</i> Risk management framework communicated to all live and pending projects and stakeholders. <i>Implemented (100% complete)</i> Implementation partnership has been put in place to fill the knowledge and experience gap. <i>Implemented (100% complete)</i> Ensure effective governance arrangements with both Cabinet Members and senior management engaged. <i>In progress (90% complete)</i> | Treat | - 30/09/2011 (normal) 30/09/2011 (normal) 30/09/2011 (high) - - - - 30/09/2011 (normal) | Moderate 3 | Possible 3 | Medium High 9 |