

INTERNAL AUDIT PROGRESS REPORT

Oxford City Council

July 2020

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SUMMARY OF 2020/21 WORK

Internal Audit

This report is intended to inform the Audit Committee of progress made against the 2019/20 internal audit plan. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Public Sector Internal Audit Standards. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

Internal Audit Methodology

Our methodology is based on four assurance levels in respect of our overall conclusion as to the design and operational effectiveness of controls within the system reviewed. The assurance levels are set out in Appendix 1 of this report, and are based on us giving either "substantial", "moderate", "limited" or "no". The four assurance levels are designed to ensure that the opinion given does not gravitate to a "satisfactory" or middle band grading. Under any system we are required to make a judgement when making our overall assessment.

2019/20 Internal Audit Plan

We are pleased to present the following reports to this Audit Committee meeting:

- Graffiti and Street Appearance

2020/21 Internal Audit Plan

- Follow up Report
- In May 2020 it was agreed with the S151 officer that all Quarter 1 reviews will be delayed until Quarter 2. We have made good progress against the 2020-21 audit plan where four reviews have been agreed to start in Quarter 2 to 4. We have finalised and agreed the start date for Car Parking, Housing Rents, Community Strategy and Accounts Receivable. We are in the midst of discussing the remaining TOR with the relevant officers.

REVIEW OF 2019/20 WORK

Audit Area	Audit Days	Executive Lead	Planning	Fieldwork	Reporting	Opinion Design	Opinion Effectiveness	
Audit 1: Accounts Payable and Procurement	18	Nigel Kennedy	✓	✓	✓	Moderate	Moderate	
Audit 2: ICT General Control	12	Nigel Kennedy	✓	✓	✓	Substantial	Moderate	
Audit 3: Collection Fund	12	Nigel Kennedy	✓	✓	✓	Substantial	Substantial	
Audit 4: Treasury Management High Level	8	Nigel Kennedy	✓	✓	✓	Substantial	Substantial	
Audit 4: Health and Safety and Fire Safety	13	Helen Bishop	✓	✓	✓	Substantial	Moderate	
Audit 5: Contract Management	15	Nigel Kennedy	✓	✓	✓	Moderate	Moderate	
Audit 6: High Level Business Continuity, Disaster Recovery and Emergency Planning Review	12	Helen Bishop	✓	✓	✓	Substantial	Moderate	
Audit 7: Corporate Performance	13	Helen Bishop	✓	✓	✓	Moderate	Moderate	
Audit 8: Enforcement Restructure	12	Nigel Kennedy	Changes approved by the Committee in January 2020. This review has been c/f to the 2020-21 Audit plan					
Audit 9: Events Management	12	Ian Brooke	✓	✓	✓	Moderate	Moderate	
Audit 10: Graffiti and Street Appearance	10	Ian Brooke	✓	✓	✓	Moderate	Substantial	
Audit 11: Housing Rents System	12	Stephen Clarke	Changes approved by the Committee in January 2020. This review has been c/f to the 2020-21 Audit plan.					
Audit 12: Environment	15	Nigel Kennedy	Changes approved by the Committee in January 2020. This review has been c/f to the 2020-21 Audit plan.					
Audit 13: Fusion follow-up	4	Ian Brooke	✓	✓	✓	N/A	N/A	
Audit 14: Election Accounts	12	Anita Bradley	✓	✓	✓	Substantial	Moderate	

REVIEW OF 2020/21 WORK

Audit Area	Audit Days	Executive Lead	Planning	Fieldwork	Reporting	Opinion	
						Design	Effectiveness
Audit 1: Car Parking	10	Nigel Kennedy	✓	24 Aug 20			
Audit 2: Channel Shift	15	Helen Bishop	✓				
Audit 3: Companies Oversight	12	Nigel Kennedy	✓				
*Audit 4: Housing Rents	8	Nigel Kennedy	✓	11 Jan 21			
Audit 5: Community Strategy	13	Ian Brooke	✓	19 Oct 20			
*Audit 5: Environment	15	Mish Tullar	✓				
Audit 6: Accounts Receivable	15	Nigel Kennedy	✓	19 Oct 20			
Audit 7: Payroll and Overtime	15	Helen Bishop	✓				
Audit 8: Data Analytics	15	Nigel Kennedy	✓				
Audit 9: Income Collection and Cashiers	15	Nigel Kennedy	✓				
Audit 10: Treasury Management	12	Nigel Kennedy	✓				
Audit 11: Planning Services	20	Adrian Arnold	✓	5 Oct 20			
Audit 12: Corporate Performance	15	Helen Bishop	✓				
Audit 13: *Enforcement Restructure	12	Nigel Kennedy	✓				

EXECUTIVE SUMMARY - GRAFFITI AND STREET APPEARANCE

EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)

Design	Moderate	Generally a sound system of internal control designed to achieve system objectives with some exceptions.
Effectiveness	Substantial	The controls that are in place are being consistently applied.

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX I)

High	0
Medium	2
Low	1

TOTAL NUMBER OF RECOMMENDATIONS:

CRR/BAF REFERENCE:

Pursue a Zero Carbon Oxford (previously a Clean and Green Oxford)

BACKGROUND:

With a population of 158,000 that grew by 12% in the decade 2004-2014, Oxford is the eleventh fastest growing English city. As a global centre for research, education and health, and with a growing high-tech sector, the city is the economic and cultural hub of Oxfordshire's world-class knowledge economy. The city's heritage environment and outstanding cultural attractions attract millions of visitors each year. It is an ethnically and culturally diverse city with the third highest ethnic minority population in the South East. With the highest proportion of students in England and Wales, it is a youthful and mobile city.

One of the five interlinked priorities for Oxford City Council (the Council) is 'A Clean and Green Oxford'; to promote this priority the Council's spin off company Oxford Direct Services (ODS) is responsible for providing graffiti removal and cleaning services.

ODS is contracted by the Council to remove graffiti from:

- Council Properties (shops, shop shutters, garages, flats, houses, sheds and fences)
- Designated public areas (parks and cemeteries)

-
- Bus Shelters.

Where possible, they will also remove graffiti from private properties, where the damage is within the public realm (such as on outside walls and fences).

ODS aim to remove offensive graffiti within one working day of notification from the public. All other graffiti is removed via systematic ward round schedules, whereby the team work through designated areas methodically, removing all cases of graffiti. It currently takes approximately six months to work through all city wards, therefore each area will be inspected and cleaned twice a year, although with each round the speed is expected to increase as cases decrease. Residents can report graffiti (both offensive and non-offensive) on the Council's website via Lagan, or via the FixMyStreet app, both of which will direct the report to ODS.

Street Appearance and Shop Occupancy

The Council lease the Covered Market stalls and Clarendon Oxford Shopping Centre to various businesses within Oxford. The Clarendon is on a long lease as a whole and OCC have no control over the development or its lettings. The Council are responsible for ensuring the (Covered) market is in a fit state to operate and occupancy is at capacity. Since the introduction of Westgate shopping Centre, the Clarendon Oxford Shopping centre located on Cornmarket street has gradually become vacant and requires occupancy. In this review, we assessed whether there were plans in place to reoccupy the shopping centre and Cornmarket quickly. For Cornmarket and Clarendon OCC monitor and work with stakeholders to see how OCC can influence occupancy

Our approach was to conduct interviews to establish the current processes and controls in operation for each of our areas of audit work. We then sought documentary evidence that these controls are designed as described and operating effectively. Based on our discussions and observations, we have evaluated whether these controls identify and adequately address the risks.

GOOD PRACTICE:

We noted the following areas of good practice:

- Our testing of six offensive graffiti reports between October and January 2019 showed that in all cases removal had occurred within the required one-day time frame
- Under the City Centre Ambassadors scheme, two individuals patrol the city centre on a daily basis, identifying and reporting a range of street appearance issues, including any form of graffiti
- From 2019, ODS have changed the graffiti removal process to a proactive approach, completing systematic ward rounds in order to identify and remove all public graffiti in a methodical manner. The change has been positively received and staff and public have noted a general reduction in the overall graffiti present
- Graffiti may also be removed from private properties as part of the removal rounds, at no cost to the property owner, where this is within the public realm. This improves the overall appearance of public areas
- KPI monitoring is done on a monthly basis by the Council, based on reports produced by ODS. The reports cover in-month performance against KPI targets for a range of key ODS services, including cleanliness of street and city centre
- The graffiti removal team have a flexible approach and there are effective escalation and contingency plans to deal with serious graffiti incidents
- Empty retail units are being consistently monitored by the Council, including identifying those that are available to rent. There are short-term and long-term initiatives in place to reduce the number of empty units and improve street appearance. Recent initiatives have included:
 - Pop-up shops - in the lead up to Christmas, approximately 6-7 temporary stores were created, including a temporary art gallery initially due to close in January. Due to its success the gallery has extended to March as a further trial

- Approaching organisations - the Council will proactively approach various organisations and groups that it thinks may be interested in renting a space
- Improving appearance - for example, removing any borders or barriers and placing more appealing posters up in the window, including ones that advertise open businesses to improve the footfall in the area
- Matching and assisting - the Council hold a detailed list of all available properties which can be used to match prospective tenants with suitable properties
- Targeting clusters - there are currently four main 'clusters' of empty shops; Park End Street, Hythe Bridge Street, Clarendon Centre and Golden Cross. The Council is particularly focused on these areas, which each have around 6-7 empty units in them.
- City Centre Vision - a contract was recently agreed with a team of consultants who will be tasked with working on a City Centre Vision and Action Plan for the long-term city regeneration. This will take a holistic view of the city and street appearance, which will have a subsequent impact on the Council's ability to fill empty retail units
- Bi-annual audits of the empty retail units are conducted, which have shown a decline in the number of empty properties within the city from 72 in March 2019 to 65 in September 2019 (a reduction of 10%).

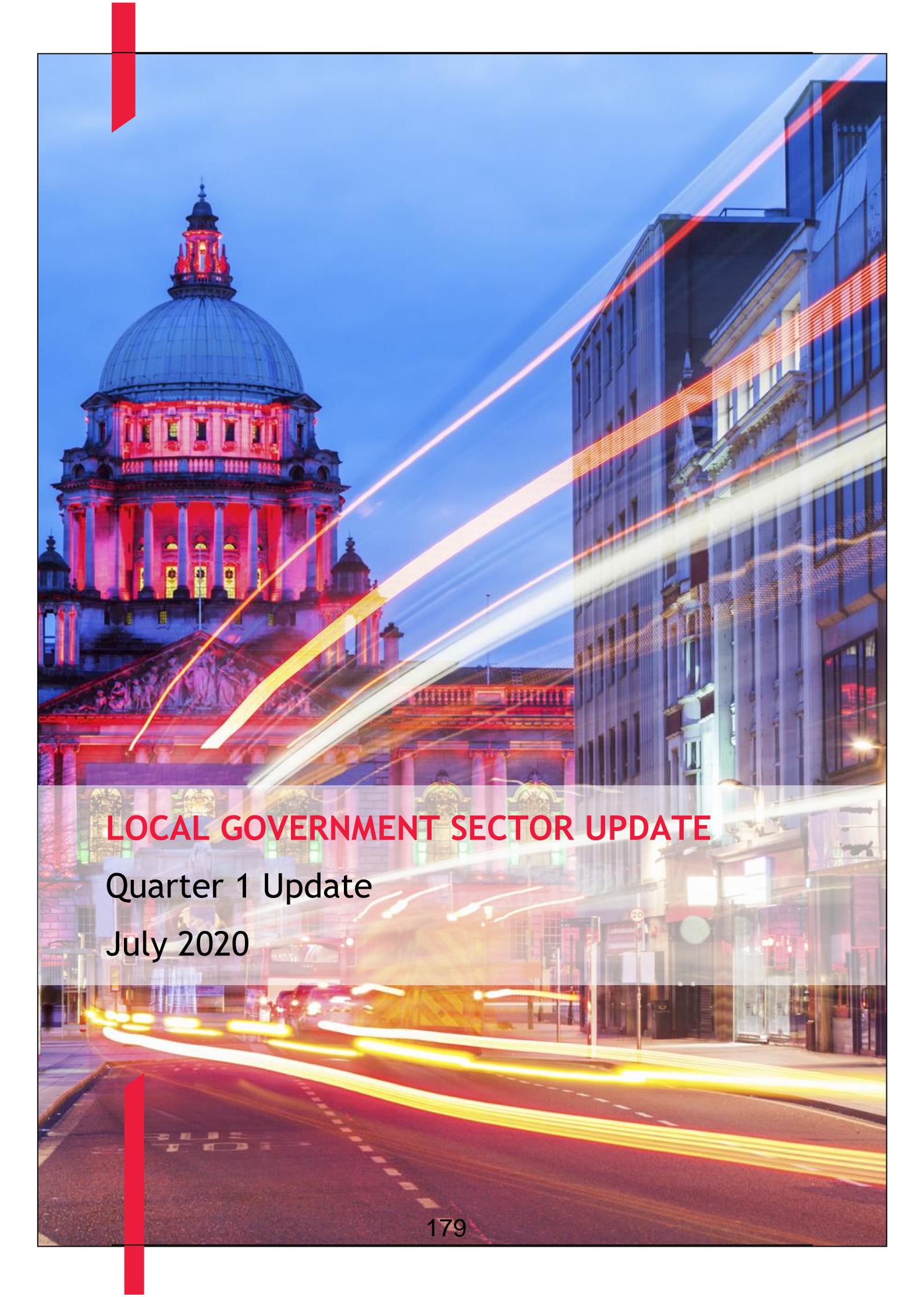
KEY FINDINGS:

Finding	Summary of Recommendations	Owner	Due date
<p>The updated graffiti policy, which removes the promise to 'remove non-offensive graffiti within seven working days', has not been reflected on the Council website or reporting systems, which means that there may be unrealistic expectations of when such graffiti will be removed (in practice it can now take up to 6 months) (Medium, Finding 1)</p>	<p>a) The Council should ensure the updated policy is reflected on the Oxford City Council website.</p> <p>b) The Council should consider whether, in light of the updated approach, residents should be encouraged to only report offensive or large-scale graffiti. This could be done by updating the information on the Council's graffiti page to assure residents that inspections and removal of non-offensive graffiti will be conducted in due course</p> <p>c) Update the Lagan system scripts and automated confirmations to ensure they are consistent with the advice on the website and reflect the current practices.</p> <p>Management Response: <i>Finding (a) Accepted- The updated policy needs change on website- ODS to ensure website matches policy - Timescale by Mid July (dependent on OCC resource)</i></p> <p><i>Finding (b) OCC do not consider that this would make any difference as, from experience people still like to report it 'just so it doesn't get missed', or 'just in case we were not aware....' The reporting of individual cases, although impacting the volume of reports, can still inform the ward schedule and assist with pre-planning. This is therefore not an approach that is being considered at this time. (Risk Accepted)</i></p>	<p>Shaun Hatton - Head of Operations of ODS</p>	<p>1st Aug 2020</p>

	<i>Finding (c) Accepted- ODS to liaise with Contact Centre- target of end of July subject to contact centre staffing availability.</i>		
There is insufficient communication and feedback provided to those reporting graffiti both internally and externally following graffiti removal (Medium, Finding 2)	<p>a) The Council should update the current system scripts so that when a new graffiti case is reported, a confirmation will be sent to the reporter to advise them of the process and realistic time frame. This could be through personalised communications or through sharing of the ward schedules.</p> <p>b) For offensive reports, following confirmation to ODS that reported items have been removed, a confirmation should be sent to the original reporter to advise them this has been addressed and the date of removal. For non-offensive cases, where possible these should be routinely updated on FixMyStreet and reporters noted following a successful ward clean.</p> <p>Management Response</p> <p><i>Finding (a) - ODS to investigate with Contact Centre to see if the system can accommodate the automation of confirmation to the reporter and update scripts - by End of July. Communication via individualised e-mail or text requiring admin intervention would require additional resource which cannot be provided at present and is therefore not being considered. The wider sharing of the removal schedule is not being considered as it is subject to continual change depending on resources and work volumes. It would also be considered unwise to enable potential offenders to see our plans.</i></p> <p><i>Finding (b) - The confirmation in regard to offensive graffiti to be considered and implemented if practicable by end of August. For non-offensive cases this would require additional admin resource which is unaffordable at present. This aspect will however be factored in to any future automation of the process.</i></p>	Shaun Hatton - Head of Operations of ODS	<p>a) 1st Aug 20</p> <p>b) 1st Sept 20</p>

CONCLUSION:

The Council and ODS have taken a large number of positive initiatives on both graffiti and street appearance. We have noted two medium and one low priority findings and report a moderate opinion on operational design and substantial opinion on operational effectiveness.



LOCAL GOVERNMENT SECTOR UPDATE

Quarter 1 Update

July 2020

SECTOR UPDATE

Our quarterly Local Government briefing summarises recent publications and emerging issues relevant to Local Authorities that may be of interest to your organisation. It is intended to provide a snapshot of current issues for senior managers, directors and members.

FINANCE

Councils could need additional £6bn to balance Covid-19 spend

The organisation analysed returns councils submitted to the Ministry of Housing, Communities and Local Government on the financial impact of the pandemic earlier this month. The LGA found that the two emergency tranches of £3.2bn allocated by the government covered costs and income losses so far, but around £2bn more is likely to be needed to cover further costs of responding to the pandemic. An additional £4bn may be needed to deal with the impact of lost income from sources such as council tax, business rates and sales, fees and charges, the LGA said - stressing these figures were based on the assumption that things return to normal in July. "Vital emergency funding from government has helped meet extra cost pressures and lost income in the past three months, James Jamieson, LGA chairman said. "Concerns remain about the ongoing financial pressures ahead. Councils will need further funding and financial flexibilities in the weeks and months ahead to meet ongoing Covid-19 pressures and to keep services running normally. "Certainty around this is desperately-needed so councils can balance their budgets this year and take vital decisions about how to pay for vital local services next year."

<https://www.publicfinance.co.uk/news/2020/05/councils-could-need-additional-ps6bn-balance-covid-19-spend>

PWLB Future Lending Terms

A recent report by the National Audit Office (NAO) highlights how a minority of local authorities have started using low-cost loans from the Public Works Loan Board (a public body that lends to local authorities for capital projects) to buy investment property primarily for rental income. The case for this 'debt-for-yield' activity can be compelling for the individual local authority. But it introduces risks locally and nationally. At the local level, it exposes ratepayers to the risk that the income does not materialise, leaving the local authority with an inflexible commitment to keep up with the repayments on their loans. Within the wider public sector, it diverts money from core services such as schools, hospitals, and roads. And, because local authorities can often access debt more cheaply than the private sector, it becomes hard for businesses to compete. In the wider economy, it could crowd out public investment, and risks distorting property markets. The government has launched this consultation to work with local authorities, sector representatives, and wider stakeholders to develop a targeted intervention to stop this activity while protecting the crucial work that local government does on service delivery, housing, and regeneration. The government's overall aim in this is to secure the effective operation of the prudential system for local councils, taxpayers and for all of us that rely on local services.

Alongside the publication of this consultation, the government is cutting the interest rate on new loans for social housing and has offered over £1 billion of discounted lending for high-value local infrastructure projects. The government intends to cut the interest on all new loans from the PWLB, subject to market conditions, following the development and implementation of a robust lending framework co-designed with the sector through this consultation.

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/884986/Public_Works_Loan_Board_future_lending_terms_consultation.pdf

Coronavirus: LGA statement on local government funding crisis

“Extra funding for councils will be helpful but they will need up to four times the funding they have been allocated by government so far.”

Cllr Richard Watts, Chair of the Local Government Association’s Resources Board, said: “Local government continues to lead local efforts to beat this virus but is being stretched to the maximum. Many councils continue to face spiralling cost and demand pressures at the same time as seeing a huge drop in income. This is unsustainable. “Extra funding for councils will be helpful but they will need up to four times the funding they have been allocated by government so far. We are working with councils to provide the most robust evidence to government on the financial challenges they face. Their latest monthly returns should show the impact of a full month of cost pressures and income reductions and the impact of lower council tax and business rates collection rates.

<https://www.local.gov.uk/coronavirus-lga-statement-local-government-funding-crisis>

Spelthorne receives 90% of commercial rent despite Covid disruption

The council has gained attention over recent years for its investment strategy, which relies on borrowing significant sums from the Public Works Loan Board to invest in commercial property. In a report on its economic response to the pandemic, the council said of the 10% outstanding rent, all but 3.6% has been addressed through rent deferral plans agreed between the council and the tenants. The council’s most high-profile venture was the purchase of a £360m business park in Sunbury-on-Thames in 2016, for which it took out 50 separate PWLB loans.

The report said that the council’s property portfolio is valued at £1bn, and that the income is critical in funding services and tackling the Covid-19 pandemic.

“As a result of our investments, we have improved the financial resilience of and increased service delivery resources in areas such as homelessness and independent living,” the report said. “This has enabled the council to pro-actively and rapidly move in response to COVID-19 to meet the needs of its vulnerable communities without reliance on government funding in advance.”

The council redeployed staff to almost exclusively focus on maximizing rent receipts in order to ensure rental income was received, spending around 75% of their time in March and April on the task, the report said.

<https://www.publicfinance.co.uk/news/2020/05/spelthorne-receives-90-commercial-rent-despite-covid-disruption>

LGA responds to tourism funding announcement

Responding to the Government’s £10 million new funding to boost tourism in England announced at the Local Government Association’s Annual Conference. Cllr Gerald Vernon-Jackson, Chair of the LGA’s Culture, Tourism and Sport Board, said:

“We are pleased that the Government recognises the important role that tourism plays in boosting the UK economy and that it has provided this much needed funding. “Councils are best-placed to boost visitor economies and are trying to find innovative ways of supporting culture and heritage.

<https://www.local.gov.uk/lga-responds-tourism-funding-announcement>

IT

Council deploys tech to identify fraud

St Albans City and District Council says it is making “good progress” in tackling fraud, after adopting new technology to identify residents who are potentially abusing council tax discounts for single occupancy. Last year, the council subscribed to a government service that pinpoints

properties where suspect claims are being made, and has since begun investigating an “unusually high number” of people claiming the single person’s discount of 25% for council tax. It’s doing so by matching discount claims with other financial and personal data that public bodies are entitled to hold. During the first three months of this year, 139 people were identified as high risk and were sent letters stating they were in receipt of single-occupancy reduction that they were not entitled to, according to a report given to a council audit committee last week. Further investigations will begin after the coronavirus pandemic passes.

“Already, more than 100 people suspected of incorrectly claiming a council tax discount have been identified along with four council homes where there may be tenancy fraud. We will look to recover any money which the council is owed and free up properties that are in the wrong hands.”

<https://www.publicfinance.co.uk/news/2020/05/council-deploys-tech-identify-fraud>

Environment

Carbon conundrum

Local authorities have an important role to play in the UK’s goal to hit net-zero carbon emissions. But amid a flurry of ambitious pledges, Rachel Willcox asks whether they have bitten off more than they can chew.

Against a backdrop of climate demonstrations, activism and growing public concern about environmental issues, in June last year the UK became the first major economy to legislate for net-zero emissions by 2050. It committed to reducing greenhouse gas emissions by at least 100% of 1990 levels. Extreme weather conditions over the past few weeks have propelled local authorities to the frontline of dealing with climate impacts, including flooding and storm damage. Perhaps not surprisingly, many have added their names to the bulging list of councils declaring climate emergencies - at the last count, 265 of the 408 councils in England. Many have also set deadlines for becoming carbon-neutral that shun the Government’s 2050 deadline in favour of more ambitious targets. Nottingham City Council aims to become the UK’s first carbon-neutral city by 2028 (see panel). Local authorities, alongside other public sector bodies, have an important role to play in meeting the UK’s ambitious carbon reduction goals. Transport, representing the largest source of carbon emissions in 49% of local authority areas, will be a key focus, alongside energy use, housing, food, waste, buildings and land use.

<https://www.publicfinance.co.uk/feature/2020/05/carbon-conundrum>

HOUSING

Local authority set to approve council-owned housing association

Manchester City Council is set to form a part-council-owned housing development company, in a bid to provide more affordable homes.

A proposal was agreed in principle by the council’s executive committee in March, with the aim of increasing the number of multi-tenure homes for lower-income families.

The council said a local housing delivery company will ensure a supply of affordable homes at or below Local Housing Allowance, with the potential to deliver 500 homes per year up to 2025 - helping the council to meet its affordable homes delivery target by 2025.

The council said the company must deliver at least 500 homes per year, and these must be a mix of affordable homes and market homes, with the latter used to subsidise the affordable homes. It added the company must allow the council to investment land and Right to Buy receipts.

“Our affordable housing target is ambitious by design because we know that as our population continues to grow that we will need to match that growth with high-quality new homes that

Manchester people can afford,” Suzanne Richards, Manchester City Council’s executive member for housing and regeneration said.

<https://www.publicfinance.co.uk/news/2020/06/local-authority-set-approve-council-owned-housing-association>

Salford agrees deal for cladding removal

Salford City Council has revised a deal with a property management organisation to remove dangerous cladding from nine tower blocks in the city.

Deputy mayor John Merry signed the agreement at a cabinet meeting earlier this week, after a previous proposal was rejected by the government. Pendleton Together, a subsidiary of housing association Together Housing, estimates that the cost of the work is around £32m, which it would fund under the proposed deal, a council report said.

Following the Grenfell Tower fire in 2017, the government banned the use of aluminium composite material cladding on high-rise buildings, and in 2018 announced a £400m fund to help with remediation of buildings with this type of cladding.

Subsequently, the council found nine tower blocks in the city that had ACM cladding, and the authority agreed to borrow £25m to complete the work. However, the government blocked that decision, saying it could not loan the money to a private finance initiative, which provides dividends for shareholders. The council said it was also not eligible for funding under the terms of the remediation fund. A part of the deal, the council has set aside £4m to pay for the installation of sprinklers in the tower blocks.

<https://www.publicfinance.co.uk/news/2020/05/salford-agrees-deal-cladding-removal>

LGA responds to HCLG Committee report on homelessness and rough sleeping

“Councils want to take this opportunity to change the lives of our most vulnerable residents and stand ready to work with government on a national plan to move people into safe housing with access to wider support they might need”

It has been a monumental effort by councils to get most rough sleepers and homeless people off the streets. Councils want to take this opportunity to change the lives of our most vulnerable residents and stand ready to work with government on a national plan to move people into safe housing with access to wider support they might need for substance dependency and help with benefits, skills and getting work. We are pleased that the Committee has backed our call for councils to be able to spend 100 per cent of money from Right to Buy sales and combine receipts with other government funding pots. This, alongside extending the deadline to spend the money to at least five years, is critical to allow councils to get on with the job of building the new homes that people in their areas desperately need.

<https://www.local.gov.uk/lga-responds-hclg-committee-report-homelessness-and-rough-sleeping>

APPENDIX I - DEFINITION OF ASSURANCE

Level of Assurance	Design Opinion	Findings from review	Effectiveness Opinion	Findings from review
Substantial 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate 	In the main, there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

FOR MORE INFORMATION:

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