

Manchester City Council Report for Resolution

Report to: Audit Committee - 17 July 2014

Subject: Internal Audit Plan 2014/15

Report of: City Treasurer / Head of Internal Audit and Risk Management

Summary

Standards for Internal Audit in local government from 1 April 2013 are set out in the Public Sector Internal Audit Standards (PSIAS) and a Local Government Application Note introduced by the Chartered Institute for Public Finance. The PSIAS confirm that the Council should periodically prepare risk based plan of Internal Audit activity. The plan is designed to support an annual opinion on the effectiveness of the systems of governance, risk management and internal control across the Council and is informed by the audit strategy, consultation with stakeholders and a dynamic assessment of risks.

The PSIAS emphasises the need for a strong working relationship between Internal Audit and the Audit Committee and that this should include arrangements for Audit Committee to “review and assess the annual internal audit work plan”.

Recommendations

Members are requested to review, assess and approve the Annual Internal Audit Plan for 2014/15.

Wards Affected:

The plan comprises audits that could affect all wards in the city.

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Background documents (available for public inspection):

- Internal Audit Plan 2013/14
- Emergent Audit Plan 2014/15
- Annual Internal Audit Report 2013/14
- Annual Governance Statement 2013/14

All of the above were presented to Audit Committee in 2012/13 and 2013/14.

2014/15 Internal Audit Annual Plan

1. Background to report

- 1.1. From April 2013 CIPFA and the Chartered Institute of Internal Auditors launched a common set of Public Sector Internal Audit Standards (PSIAS) to be adopted across the public sector. The PSIAS set out the standards for internal audit and have been adopted by the service in Manchester.
- 1.2. The principles in the PSIAS affirm are consistent with the previous CIPFA Code for Internal Audit that applied across local government. They include the need for “risk based plans” to be developed for internal audit and for plans to receive input from management and the “board”. As in previous years this process includes the development of an emergent plan designed to invite comment from management and the Audit Committee.
- 1.3. The purpose of this report is to confirm the 2014/15 annual Internal Audit plan.

2. Approach to plan development

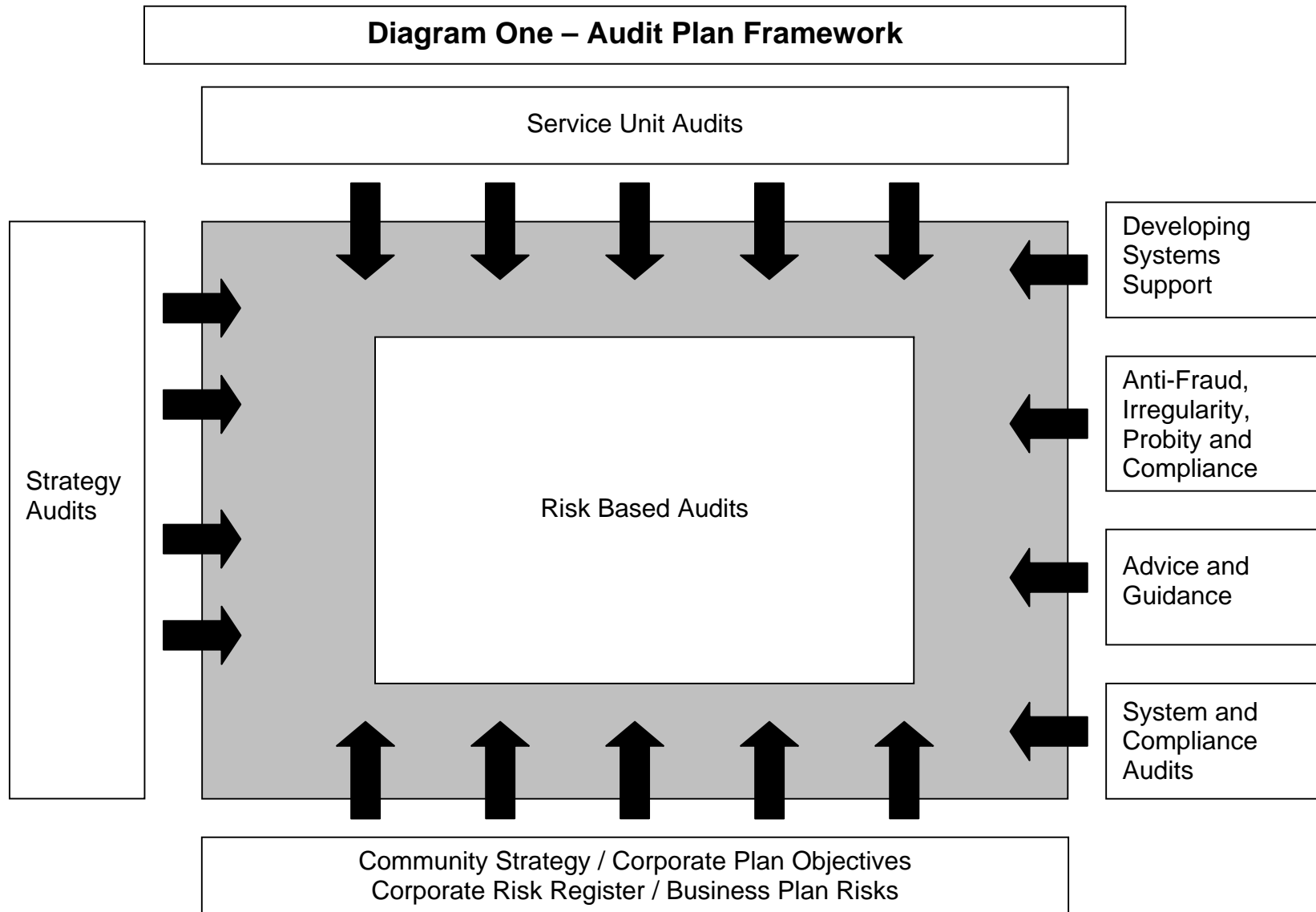
- 2.1. The PSIAS refer to the need for high level approval, but not direction, of the annual plan by the ‘Board’. For local government it is accepted that this role is best discharged by the Audit Committee.
- 2.2. The approach to audit planning in the Council for 2014/15 has been based largely, but not exclusively, on the following:
 - Draft annual governance statement.
 - Review of the Corporate Risk Register.
 - Review of directorate / service business plans and related risk registers.
 - Review of the Corporate Plan, Community Strategy and other key strategy documents.
 - Cumulative audit knowledge and experience.
 - Known national developments and actual / planned changes in legislation.
 - Engagement with Heads of Service and directorate management teams.
 - Engagement with audit colleagues across Greater Manchester and the Core Cities.
 - Engagement with Heads of Finance and Strategic Business Partners.
 - Engagement with the Risk & Resilience, Insurance & Claims and Health & Safety teams within the Audit and Risk Management Division.
- 2.3. On this basis, an emergent plan of areas for audit coverage was developed and presented to Audit Committee in March 2013.
- 2.4. The final plan reflects the resources available for the year. Having accounted for planned non-chargeable time and other time as shown below there are a total of 2,968 audit days to be spent on the delivery and management of direct audit work. 280 days of this relates to work for external clients. This compares to 2,565 planned days for 2013/14. The key assumptions in this forecast are:

- Staffing compliment of 18 posts equating to 17.2 FTE as a consequence of staff in post working reduced hours.
 - One vacant post from the above is planned to be filled later in the year but this is not assumed in the resource forecast.
 - Modest use of external resources to deliver technical aspects of the ICT audit plan.
 - Two staff on maternity leave for part of the year.
 - 155 days for professional training, other learning and development activity and appraisal.
 - 50 days of time for the development of systems, processes and new ways of working to ensure the quality and efficiency of the audit approach.
 - Audit planning and periodic reporting to Strategic Management Team, directorate management teams and Audit Committee.
 - No more than 95 days of sickness or special leave absence.
- 2.5. The allocation of this time to auditable areas is set out in section 4.

3. Key characteristics of the annual plan

- 3.1. As set out in diagram 1, the annual plan is comprised of a combination of different audits tailored to reflect the specific needs of the Council.
- 3.2. As referred to in the Emergent Plan for 2014/15 the types of audit in the plan remain are as follows:
- **Strategy:** To provide an assurance opinion on the Council's strategic approach to the management of core business processes. Past examples include the Information, People and Financial Management Strategies. For 2014/15 the key strategies we will focus on relate to digital workplace and support to schools/academies.
 - **Service Unit :** To provide an assurance opinion on the adequacy and effectiveness of arrangements to ensure the achievement of business plan objectives, specifically through the management of finance, people, performance and risk. .
 - **Risk Based:** To provide assurance on the arrangements in place to manage key business risks. These are the audits that focus on risks in service and directorate plans and the corporate risk register and are designed to provide management and members with assurance that appropriate steps are being taken.
 - **System and Compliance:** To provide assurance to statutory officers and key stakeholders that key systems and processes are operating as intended. This remains critically important during a period of change and will include work on the core financial systems, social care casework and operational systems supporting service delivery.
- 3.3. The plan also includes other assurance work as follows:

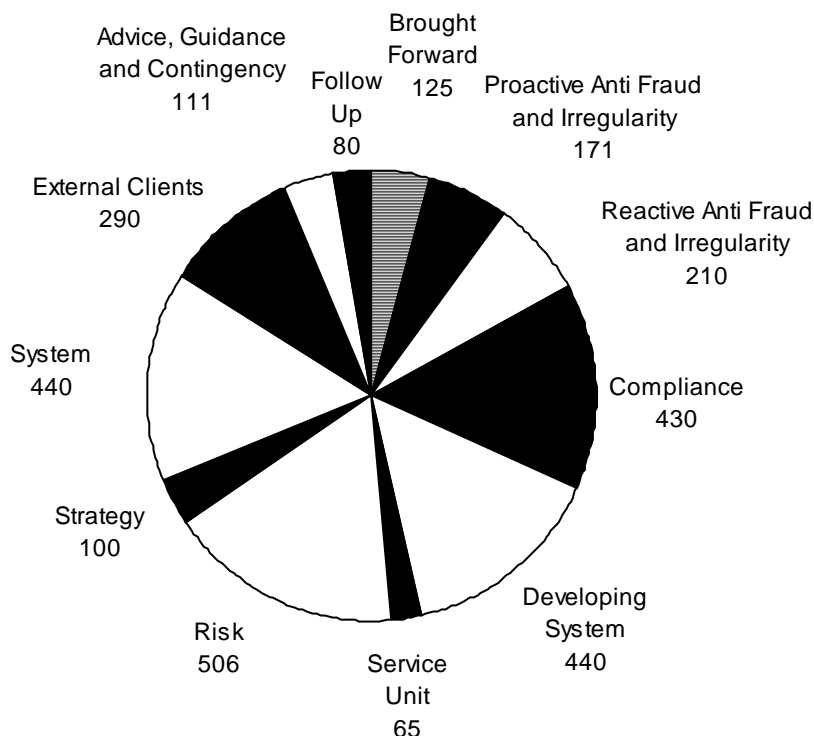
- Anti Fraud, Irregularity and Probity Programme: There will be ongoing proactive testing of systems and processes to identify potential fraud and misappropriation, as well as potential non-compliance with policies and procedures. In addition there is an allocation of resource for dealing with whistleblowing referrals and the investigation of potential irregularity, wrongdoing, fraud and corruption.
 - Schools: The time in the plan is based on the assumption that there is an ongoing requirement for assurance over governance and financial management in schools, to support Governing Bodies, the Local Authority and allow the City Treasurer to discharge his statutory obligations. This allocation includes cross cutting audits of thematic risk areas across a sample of schools with a planned focus on pupil premium funding, procurement and information security.
 - Developing Systems: To provide early engagement on the development of new systems or processes and make recommendations to mitigate risks where appropriate. One example includes the support to ICT in the development of the Public Service Network infrastructure and associated compliance statements for 2014/15.
 - Advice and Guidance: Internal Audit provides ongoing advice across the Council. Whether through attendance at working groups or responding to telephone enquiries this remains an area where early advice and support can help maintain a robust control environment. It is likely to be an area of ongoing demand for support.
- 3.4. As noted in the emergent plan there are block allocations of time from which specific audit time will be released during the year. This approach was introduced in 2013/14 to ensure the resource plan remains flexible to respond to emerging risks following significant planned changes to strategies, systems and services during the year. In particular this approach will be used for work on commissioning and contracts; assurance mapping and assuring compliance with statutory duties; schools; grant certifications; and information governance and security
- 3.5. The key characteristics referred to in the emergent plan: flexible, supportive, challenging, prioritised and timely are not new. They have been the basis of Council Internal Audit plans in recent years and are characteristics endorsed in the new PSIAS. It remains critical that these principles are maintained if Internal Audit is to help the Council to continue to respond effectively to the scale of change during 2014/15 and beyond.



4. Audit Plan Allocations 2014/15

4.1. The final allocations of time in the plan are set out in diagrams 2 and 3:

Diagram 2 – Allocation of audit days in 2014/15 – By Audit Type



4.2. Further details of the specific reviews in these areas are included at appendix one but in summary the main areas of focus are as follows:

2013/14 Brought Forward

4.3. Completion of work from the 2013/14 audit plan year that was carried forward for completion in early 2014/15. In particular this includes the finalisation of reports and investigations that spanned year end.

Advice, Guidance and Contingency

4.4. Allocation of 110 days for advice and guidance to all services and a small contingency to respond to emerging risks. This compares to 200 days in 2013/14 when a higher number of days were held back as contingency. The time includes officer attendance at key working groups advising on matters of governance, risk and control in the development of both corporate and directorate level strategies, systems and processes.

Recommendation Follow-Up

4.5. 80 days is included for the follow-up and reporting of recommendations issued in prior years.

Anti Fraud, Irregularity and Probity

- 4.6. Time for the programme of proactive and reactive anti-fraud work is similar to last year. This includes an allocation of 210 days for investigations across the team which is a reduction from planned time spent on this work last year. This will be kept under review throughout the year and may need to be increased depending on the volume and complexity of referrals to the service as well as the capacity and capability of management in services to conduct investigations with targeted audit support. The reduction is being used to offset the increase up to 171 days of work in the conduct of intelligence-led investigation work and the development of corporate anti-fraud arrangements. Other audits will include a probity or irregularity focus, with time allocated for ICT probity work and for audit of payment systems where there is an inherent risk of probity or fraud issues.

System and Compliance

- 4.7. System audits are reviews of key financial, business and ICT systems and involve a full evaluation of the adequacy of controls and testing how they are operating in practice. Compliance audits focus on the testing element only and are designed to provide assurance that systems are working as intended. Much of this work is designed to provide assurance to the Council's statutory officers including the City Treasurer and City Solicitor. It also includes review of grants, contracts and procurement and audits of casework management in adult and children's social care as well as compliance reviews designed to provide assurance over probity issues including cash handling in directorates.

Developing System Support

- 4.8. The developing system allocation has increased from 308 to 440 days for 2014/15. The allocation reflects the ongoing need to provide early assurance on systems and processes that are under development. This is designed to provide both support and challenge to management at an early stage, providing early warning of issues of audit concern and helping ensure appropriate systems of risk management, control and governance are embedded from the outset.

Education and School Audits

- 4.9. The number of days allocated to school audits reflects the increased number of schools moving to academies and the need to ensure a focus of resources in other areas of high risk across the plan. The approach comprises risk based and targeted audits that focus on specific issues at individual schools as well as thematic audits.

Risk Based Audit Work

- 4.10. Risk based audit work has been informed by business and corporate risk registers as well as our understanding of key risks and engagement with

management from across all services. For 2014/15 this includes ongoing assurance in relation to the delivery of savings, information security, data governance and implementation of new structures for the commissioning and delivery of childrens and adult services.

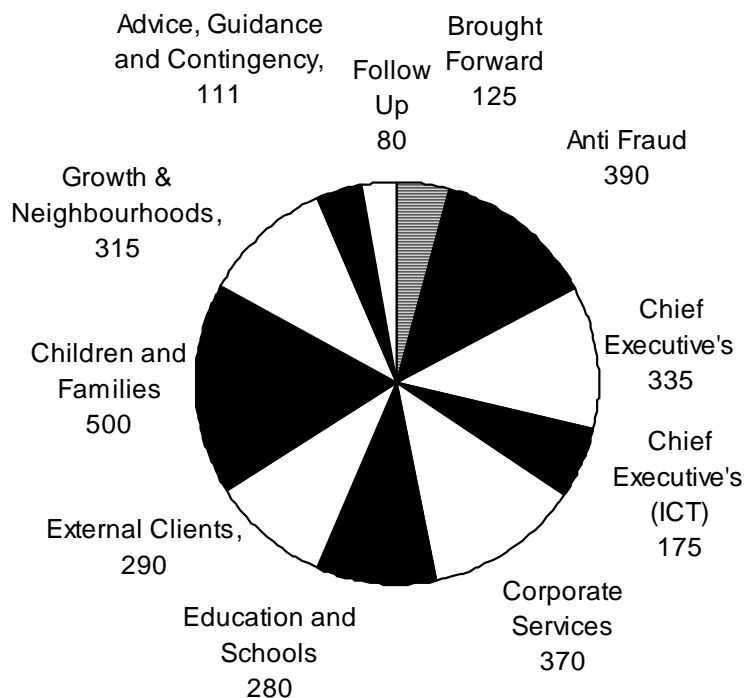
External Clients

4.11. The final element of the plan is for audit work provided to the Greater Manchester Combined Authority as well as audit and advisory services to schools and academies. This is part of the workplan for the section but results in separate outputs that are reported to these respective bodies.

Allocation by Directorate

4.12. The work of the Internal Audit Section is aligned to the Council’s directorates and thematic risks as set out below. The balance of the plan is similar to 2013/14 although external client work has increased from 131 to 290 days reflecting increases in fee earning assignments for the GM Combined Authority, schools and academies. The other significant increase is an additional 70 days in Growth and Neighbourhoods compared to last year.

Diagram 3 – Allocation of audit days in 2014/15 – By Directorate



5. Conclusions

5.1. Members are asked to approve the Internal Audit Plan for 2014/15.

Appendix 1 Audits in 2014/15 Internal Audit Plan

Area and Allocation	Audit Title	Audit Type	Internal Audit Assessed Risk	Proposed assurance to be obtained	1	2	3	4	5	6
Anti Fraud and Irregularity (390 days)	National Fraud Initiative	Proactive and Probity	High	Co-ordination and facilitation of the Council's response to the NFI including data collation, review of matches and action to address anomalies.				X	X	22
	Grants and Other Payments	Proactive and Probity	High	Analysis and targeted review of potential areas of fraud / error in payment systems.				X	X	22
	Payroll and Payments	Proactive and Probity	High	Focused testing of systems for payroll and related payments to ensure they are suitably robust to prevent, deter and detect fraudulent activity				X	X	22
	Duplicate Payments	Proactive and Probity	High	Analysis and targeted review of potential areas of duplicate payments using interrogation software.				X	X	22
	Investigations and investigation support	Reactive	High	To provide skilled resource to support managers and HROD in the conduct of specific investigations as they are identified during the year.				X	X	22
	CIPFA Counter Fraud Code	Development	High	Analysis of key requirements of the proposed CIPFA Code and response to consultation.				X	X	22
	Fraud Risk Assessment	Development	High	Using risk assessment as the basis for awareness / training to senior managers and staff and targeted stakeholder groups.				X	X	22
Chief Executive's (335 days)	MFour Translation Service	Business Unit	M	Effective management of key risks to the delivery of the service.				X		
	MFour Secure Printing	System	H	Printing and posting of sensitive personal or financial information is secure.					X	20
	Events Risk Management	System	H	Risk management arrangements support the delivery of safe, efficient and successful events.		X	X			10

Area and Allocation	Audit Title	Audit Type	Internal Audit Assessed Risk	Proposed assurance to be obtained	Proposed assurance to be obtained					
					1	2	3	4	5	6
	Business Planning	System	H	The business planning process facilitates the content of 2015/16 business plans with a focus on delivery of budget savings.				X	X	1, 4
	Annual Governance Statement	System	M	Effective arrangements are in place to prepare the AGS 2013-2015.				X	X	9
	Workforce Development Planning	System	H	Workforce development plans are robust, informed by accurate data and support decision making.				X	X	10
	Digital Strategy	Strategy	H	Effective arrangements are in place to support implementation of the digital skill workstream of the Digital Strategy.	X		X			10
	Social Care – National Reporting Framework	Strategy	H	The Council is suitably prepared and to be able to meet the reporting requirements of the NRF.	X				X	9
	Grant Certifications	Compliance	Mandatory	Certification of grant returns: <ul style="list-style-type: none"> Broadband UK Connection Voucher Scheme. ERDF grants. Other EU grants. 				X	X	5
	Equalities Accreditation	Developing System	H	Equalities considerations are embedded in business planning processes.	X			X		9, 19
	Workforce Data	Developing System	H	Programmes to ensure the accuracy and completeness of workforce data are effective.				X	X	9, 20
	Talent Management - System Development	Developing System	M	Support to the project team developing the talent management system.				X		10
	Data Quality Programme - Data Cleansing	Risk	H	Corporate review programmes support accurate and complete data recording in key systems.					X	9
	Registrar's - Transfer of historic records to the City Library	Risk	M	Historic documents and records are moved securely and safely.				X		20

Area and Allocation	Audit Title	Audit Type	Internal Audit Assessed Risk	Proposed assurance to be obtained	1	2	3	4	5	6
	Information Governance and Assurance	Risk	H	Support to the project team in preparation for an Information Commissioner's Office audit in December 2014.				X	X	9, 20
Chief Executive's: ICT (172 days)	ICT Infrastructure	Risk	H	Block allocation to provide assurance over the robustness of governance, risk management and control arrangements in infrastructure improvement projects				X	X	7, 8
	ICT Probity Reviews	Risk	H	Focused assurance over areas of key risk in relation to ICT. Proposed to include: <ul style="list-style-type: none"> Processing of leavers Control of ICT devices Internet / email use 					X	7
	ICT Application Review-Frameworki	System	H	System security arrangements and controls for the Frameworki (social care) system are adequate and effective.				X	X	7, 20
	ICT Security	Strategy	H	There is an effective strategy for Council wide ICT security. To include assurance over risks relating to the connection of devices to the Council network.					X	7, 20
Children and Families (500 days)	Children and Families - Integration	Developing System	H	Contingency of 60 days to respond to risks emerging from the integration of directorate functions. One area of focus will be to provide assurance over arrangements for a consolidated Safeguarding Improvement Unit	X			X		1, 11, 13
	Public Service Reform (PSR) programme	Developing System	H	Block of work focused on assurance over planning and delivery in respect of Public Service Reform programmes, with a particular focus on troubled families. This includes certification of PSR claims.	X			X		1, 15,16, 18
	Resource Allocation System (RAS)	Developing System	M	Advice and guidance to management over the replacement of the RAS	X			X		13

Area and Allocation	Audit Title	Audit Type	Internal Audit Assessed Risk	Proposed assurance to be obtained	Proposed assurance to be obtained					
					1	2	3	4	5	6
	Health and Social Care Integration: Better Care Fund (BCF)	Developing System	H	Effective governance and planning arrangements in place for the BCF and pooled budget	X			X		1, 13, 15, 18
	Public Health - Health Visiting Services	Developing System	M	Advice and guidance in preparation for the transfer of Health Visiting Services from NHS to the Council by April 2015.	X			X		13, 15, 18
	Integrated Commissioning	Risk	H	Effective commissioning arrangements are in place. To focus on a sample of areas which may include Public Health and Looked After Children	X			X		11, 13, 18
	Management information and reporting - social work	Risk	H	Management information and reporting arrangements in relation to childrens and adults social work support statutory reporting and internal management reporting requirements.	X				X	9
	Casework Management – Learning Disabilities	Risk	H	Effective arrangements for completeness of adults LD support planning.	X			X	X	9
	Safeguarding Compliance – Mental Health	Risk	H	Case management of adult safeguarding incidents are dealt with in accordance with MSAB standards	X			X		9
	Manchester Equipment and Adaptations Partnership: Contracts	Risk	H	Compliance with framework contracts.	X			X		
	Reablement	Risk	M	Arrangements in place support the delivery of reablement services.	X			X		
	Family Placements	System	H	Controls in the system for fostering or adoptions (scope to be confirmed) are adequate and effective.	X					9
	Disclosure (DBS) and Barring Service / Vetting	System	H	Effectiveness of systems and controls for the administration and management of the DBS vetting process across the directorate.	X				X	10, 20

Area and Allocation	Audit Title	Audit Type	Internal Audit Assessed Risk	Proposed assurance to be obtained	Proposed assurance to be obtained						
					1	2	3	4	5	6	
	Mental Capacity Assessments	System	H	Completion and recording of adult mental capacity assessments in compliance with legislation.	X						9, 18
	Supported Accommodation	System	H	Effective monitoring for in house providers to adults with learning disabilities.	X			X			
	Manchester Common Assessment Framework (MCAF)	Compliance	H	Compliance with the requirements of reporting through the MCAF to support the delivery of the early help offer, with a particular focus on data quality.	X				X		9, 20
	Looked After Children / Child Protection Casework	Compliance	H	Compliance with approved social care casework management procedures.	X			X			
	Medications Policy - Management Reporting and Escalation Arrangements	Compliance	M	Compliance with the approved policies and procedures for the reporting and escalation of incidents and events around the administration and management of medication within adult learning disability establishments.	X			X			
	Quick Access Services	Business Unit	M	Effective management of key risks to the delivery of the service.	X			X			

Area and Allocation	Audit Title	Audit Type	Internal Audit Assessed Risk	Proposed assurance to be obtained	1	2	3	4	5	6
Corporate Services (370 days)	Core Financial Systems	System and Compliance	Mandatory	Full system and compliance audits to provide assurance over the effectiveness of the Council's core financial systems: <ul style="list-style-type: none"> • Council Tax. • Benefit Administration. • Income. • Payments. • Business Rates. • Payroll. • Grant Payments. • Cash. • Budget Monitoring & Reporting. • Budget Setting. • Treasury Management. • General Ledger. • Assets. 				X	X	2, 3, 22
	Housing Loans	System	M	Effective arrangements for the management of housing loans and related transactions.			X			5
	Identification and Delivery of Financial Savings	Developing System	H	Effective arrangements for the assessment, calculation and delivery of savings.				X	X	1, 4
	Employee/Manager Self Service	Developing System	M	Risk assessment of changes to controls in relation to employment details and payments to employees				X	X	9, 20
	Assurance Mapping	Developing System	H	Block allocation to provide assurance that a sample of officer responsibilities, as set out in the Scheme of Delegation, are discharged.				X	X	

Area and Allocation	Audit Title	Audit Type	Internal Audit Assessed Risk	Proposed assurance to be obtained	1 2 3 4 5 6					
					1	2	3	4	5	6
	Payroll: Probity Reviews	Compliance	M	Accuracy and validity of payments in respect of: <ul style="list-style-type: none"> Overtime Expenses Acting Up / Honoraria 					X	22
	Revenue Procurement	Compliance	H	Compliance of contracts and payments with Financial Regulations.				X	X	5
	Return Certification	Compliance	Mandatory	Certification of the Council's Carbon Reduction Commitment return				X	X	21
Education and Schools (280 days)	Education operational services	Business Unit	H	Effectiveness of systems and controls for the governance and management of education operational services.	X	X	X	X		16
	Alternative Provider Framework contract: Secondary Pupil Referral Unit (PRU)	Risk	H	Effective delivery and monitoring of the Alternative Provider Framework Contract at the Secondary PRU.	X			X		
	Early Years new delivery model	Risk	H	Effective operation of the Early Years new Delivery Model – detailed scope to be determined.	X			X		15, 16
	Manchester Education Alliance	Developing System	H	The Council strategy for school support is effective; with a particular focus on the role and function of the Manchester Education Alliance.	X			X		11

Area and Allocation	Audit Title	Audit Type	Internal Audit Assessed Risk	Proposed assurance to be obtained	1	2	3	4	5	6
	School audits	System	H	Annual programme of school focused work including: <ul style="list-style-type: none"> • Risk based school audits. • Targeted schools audits focused on specific issues of concern. • Support visits to selected schools to guide SFVS returns. • Thematic audits of information security, pupil premium funding and procurement. • Supporting S151 Officer assurance to the Department for Education. • Closing schools / transfer audits. 	X		X	X	X	29
Growth and Neighbourhoods (315 days)	Work Programme Leavers	Developing System	H	Effectiveness of strategies and systems to enable those furthest from work to return to work.	X			X		14
	Waste and Recycling - Activity Modelling	Developing System	H	Robustness and relevance of data used to support decision making and predicted cost savings.		X	X	X		9
	Indoor Leisure Re-Tender	Developing System	H	Compliance with Financial Regulations and readiness for implementation of new contracting arrangements.			X	X		5
	Neighbourhood Regeneration Teams - Performance Management	System	M	Arrangements support effective monitoring and reporting on delivery against Service Plan and Management Action Plans.			X		X	
	Parks	Risk	H	Effectiveness of strategies and systems to ensure agreed standards for the quality of park provision are being effectively delivered within available resources.			X	X		
	Enforcement Activity	System	H	Approach to integration of enforcement activity is effective.		X	X	X		

Area and Allocation	Audit Title	Audit Type	Internal Audit Assessed Risk	Proposed assurance to be obtained	1	2	3	4	5	6
	Clean City - Programme and Project Management	System	H	There are effective processes to manage the selection, allocation and monitoring of Clean City funding.		X	X	X		5
	Licensing - decision making and recording	System	H	There is an effective system for approving / rejecting licensing applications, reporting and recording evidence of decisions made.			X		X	9
	Premises licensing - validation of cost model	System	H	Appropriateness of the cost model for premises licensing and the robustness of supporting data.			X	X		
	Capital Procurement	System	H	Block allocation for testing of system controls over capital procurement and contracts				X	X	5, 9
	North West Construction Hub	System	M	Effective arrangements in place for the recovery of costs of operating the Hub from partners.			X	X		5
	Housing Schemes – Heating Charges	Risk	H	Effective arrangements for charging, collection and write-off of charges made to residents under shared / district heating schemes.			X	X		5
	Grant Certification	Compliance	Mandatory	Certification of grants: <ul style="list-style-type: none"> Severe Weather Recovery Scheme Local Pinch Point - A57 Hyde Road Localised Widening Integrated Transport & Highway Maintenance Housing Market Renewal New Growth Point NTSB - Trading Standards Decent Homes Backlog Fund 			X	X		5
Block Allocation (111 days)	Advice, Guidance and Contingency	Various	High	Support to key working groups and boards as well as targeted support in key risks areas						

Area and Allocation	Audit Title	Audit Type	Internal Audit Assessed Risk	Proposed assurance to be obtained	1	2	3	4	5	6
Follow Up (80 days)	Follow-up of Internal Audit recommendations									
External Clients (290 days)	Delivery of Internal Audit services to GMCA, schools, academies and other clients									
Brought forward (125 days)	Completion of audits and investigations from 2013/14									

Key showing how audits in the plan link to the Council's Corporate Plan priorities and Corporate Risk Register

Corporate Plan Priorities					
1. People	2. Pride	3. Place	4. Transformation	5. Governance & Assurance	6. Corporate Risk Register

<ul style="list-style-type: none"> • Reducing dependency • Skills and outcomes • Community cohesion • Civic participation • Health and Wellbeing • Reducing worklessness • Supporting vulnerable residents 	<ul style="list-style-type: none"> • Physical environment • Sustainability • Neighbourhoods • Climate change • Affordable homes and housing 	<ul style="list-style-type: none"> • Neighbourhoods • Resident engagement • Transport • Culture • Safe communities • Accessibility of services and amenities • Growth and resilience of businesses, communities, voluntary and community sector. 	<ul style="list-style-type: none"> • Value for money • One Council approach • Resources • Savings and finance • Public Sector Reform • Modern workforce • Efficiency, effectiveness and flexibility 	<ul style="list-style-type: none"> • Performance management framework • Information to support decision making • Democratic processes, scrutiny and accountability • Management of risk 	<p>References refer to risks reported on the update of the Corporate Risk Register presented to SMT Sub Group in July 2014.</p>
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