

BIRMINGHAM CITY COUNCIL

PUBLIC REPORT

Report to:	AUDIT COMMITTEE
Report of:	Acting Assistant Director, Audit & Risk Management
Date of Meeting:	21st June 2016
Subject:	Birmingham Audit - Annual Report 2015/16
Wards Affected:	All

1. PURPOSE OF REPORT

- 1.1 This report is the culmination of the work completed during the course of the year and provides an objective annual opinion on the adequacy and effectiveness of the systems of internal control. It highlights any significant issues that have arisen from internal audit activity during the year.
- 1.2 The report provides Members with information on inputs, outputs and performance measures in relation to the provision of the internal audit service during 2015/16, and, in section 7, on compliance with the requirements set out in the Public Sector Internal Audit Standards (PSIAS).
- 1.3 It also sets out the Internal Audit Charter for 2016/17 (Appendix C) and the proposed Internal Audit plan for 2016/17 (Appendix D).

2. RECOMMENDATIONS

- 2.1 Members are asked to accept this report and the annual assurance opinion for 2015/16 that is detailed in paragraph 4.5. Reasonable assurance is reported.
- 2.2 Members are asked to approve the Internal Audit Charter.
- 2.3 Subject to any amendments agreed in the discussion at Audit Committee, Members are asked to give their approval to the 2016/17 annual internal audit plan.

3. BACKGROUND

- 3.1 The 2015/16 audit plan was prepared in accordance with the requirements of the PSIAS and the Accounts and Audit Regulations 2015. It also had due regard for the protocol with the External Auditors and took account of responsibilities under section 151 of the Local Government Act 1972.
- 3.2 The Council continues to go through significant change. The drivers for change being both organisational and financial. During a period of change it is important that any increased business risks are identified and managed in an effective manner. Our 2015/16 audit plan reflected these changes by concentrating on those areas of highest risk. We have applied the same approach to our 2016/17 audit planning process where further and even more fundamental change is expected.

4. ASSURANCE

- 4.1 The audit plan is prepared and delivered to enable me to provide an independent opinion on the adequacy and effectiveness of the systems of internal control in place (comprising risk management, corporate governance and financial control). My opinion will form part of the Annual Governance Statement (AGS), which the Council is legally required to produce.
- 4.2 As my opinion is based on professional judgement, backed up by sample testing, I can only ever provide, at best, reasonable assurance. No process can provide an absolute assurance that the systems of internal control are adequate and effective in managing risk and meeting the Council's objectives. If serious issues are identified in the course of our work that have, or could have, prevented objectives to be met, then my opinion may be qualified.
- 4.3 Our work is carried out to assist in improving control. However, management is responsible for developing and maintaining an internal control framework. This framework is designed to ensure that:
- the Council's resources are utilised efficiently and effectively;
 - risks to meeting service objectives are identified and properly managed; and
 - corporate policies, rules and procedures are adequate, effective and are being complied with.
- 4.4 The model used to formulate the end of year opinion places reliance on assurance provided from other parties and processes. This enables a broader coverage of risks and ensures that the totality of the audit, inspection and control functions deployed across the organisation are properly considered in arriving at the overall opinion. The model is an evolving one which changes from time to time as the intelligence we

collect on sources of assurance develops. The opinion for 2015/16 is based on the following sources of assurance and weightings:

Internal Audit Work (planned, follow-up and fraud work)	65%
Assurance from the work of the External Auditor	10%
The AGS	15%
The Risk Management Process	10%

- 4.5 **Based on the above I am able to provide a reasonable assurance on the effectiveness of the systems of internal control.** As in any large organisation, our work did identify some significant issues that required action. All significant issues have been reported to the appropriate Strategic Director during the year. A summary of significant findings from our work (including the main financial systems) is included as Appendix A.

5. ADDED VALUE SERVICES

- 5.1 Although my primary responsibility is to give an annual assurance opinion, I am also aware that for the Internal Audit service to be valued by the organisation it needs to do much more than that. There needs to be a firm focus on assisting the organisation to meet its aims and objectives and on working in an innovative and collaborative way with managers to help identify new ways of working that will bring about service improvements and deliver efficiencies. Examples of how we have done this during the year include:
- Further extension and use of the data warehouse to detect and prevent crime, fraud and error including the provision of intelligence to a number of partners and agencies.
 - The completion of pro-active fraud work. This included an exercise that compared dormant network user accounts to salary payments resulting in the identification of a number of potential salary overpayments. This data match is now run on a monthly basis to aid earlier identification of overpayments.
 - Work with colleagues from Business Rates, to verify the accuracy of Business Rates roll and identify 'missed' developments or changes to property usage which could result in increased revenue for the Council.
 - Work with the Programme Team responsible for delivery of the Business Growth Programme (for which the Council is the Accountable Body (AB)) to ensure that robust management controls and processes are in place.
 - Facilitation of a workshop for officers involved in discharge of the Council's AB function, to increase awareness and understanding of the legal and procedural framework, the risk of fraud, and share and discuss good practice.
 - Assisted in facilitating demand management workshops for the Children's Services work-stream of the Future Council Programme.
 - Helping Acivico in setting up their governance framework.

- Working with officers from the Directorate of People to help ensure the Education Improvement Plan is delivered.
- Supporting the production of the Section 11 Corporate Safeguarding return.

6. QUALITY, PERFORMANCE AND CUSTOMER FEEDBACK

6.1 I am required to report to Members on quality, performance and customer feedback issues. These are summarised below. The Strategic Director Finance & Legal also draws upon this information to report to Members on the adequacy of the systems of internal audit. His report is being considered elsewhere on the agenda for this meeting. He has concluded that the internal audit service provided is adequate and effective. It meets its aims and objectives, is compliant with the requirements of the PSIAS, meets both professional standards and internal quality standards, is efficient, effective and continuously improving and adds value and assists the organisation in meeting its objectives.

6.2 Quality Assurance

The provision of a quality service continues to be important. Internal quality audits on our ISO processes are undertaken annually, most recently in April 2016. As in previous years only minor issues of non-compliance were identified and actions have been taken to correct these.

During the year, Birmingham Audit retained their accreditation to both the internationally recognised and externally assessed information security standard ISO27001:2013, and the quality standard ISO9001:2008. However, wef 1st April 2016, we have ceased the formal ISO9001 accreditation. Our quality processes have now been incorporate into the Information Security Manual, and the ISO27001 accreditation. This has reduced costs and the administration time associated with maintaining and updating two separate manuals, whilst maintaining our robust processes and procedures.

6.3 Inputs

The 2015/16 internal audit plan contained 4,692 days, and I am satisfied that there were adequate staffing resources available to me to deliver the agreed plan.

6.4 Outputs

During the year we issued a total of 198 final reports, containing 1483 recommendations. For comparison purposes during 2014/15 we issued 194 final reports containing 897 recommendations. The increase in the number of recommendations relates in the main to recommendations following school visits.

Reports by Type	
Internal Audit Reviews	105
Follow up Reviews	35
School Visits	27
Investigations	24
Proactive / Management Reviews	7
Total	198

A full list of the audit reports issued during the year is given in Appendix B.

Audit and follow up reports are given a risk rating of 1 – 3 to assist in the identification of the level of corporate importance. The key to the ratings given is:

1. Low – Non material issues
2. Medium – High importance to the business area the report relates to, requiring prompt management attention. Not of corporate significance
3. High – Matters which in our view are of high corporate importance, high financial materiality, significant reputation risk, likelihood of generating adverse media attention or of potential of interest to Members etc.

Of the 140 reports (105 Internal Audit and 35 Follow up Reviews) issued during the year, 1 was given a red level 3 risk rating, 73 had an amber level 2 rating and 66 had a green level 1 rating.

A summary of the significant findings from our work is given in Appendix A.

On a monthly basis a list of all final reports issued, together with their corporate risk rating, is sent to Members of the Audit Committee. Under the agreed protocol Members can request to see copies of specific reports.

6.5 Performance and Customer Feedback

As at 31st March 2016 we had completed 97% of planned jobs against an annual target of 95%.

Our customers (both internal and external) continue to provide positive feedback on the services provided.

6.6 Corporate Fraud Team

In common with other public bodies the Council has a duty to protect the public purse. The Corporate Fraud Team (CFT) is responsible for the investigation of financial irregularities perpetrated against the Council, whether this is by employees, contractors or other third parties. The Team identify how fraud, or other irregularity has been committed and make recommendations to management to address any issues of misconduct, as well as reporting on any weaknesses in controls to reduce the chance of recurrence in the future. A sub-team within CFT was established to specifically tackle 'application based' fraud, primarily related to Social Housing and Council Tax. In response to legislative changes and reductions in resources we have re-prioritised our work to concentrate on the more material cases, as well as putting greater emphasis on proactive work to try and identify and stop fraud and error. We are continually looking to enhance our counter fraud capability and develop new and innovative ways of identifying irregularities, whether this is the result of fraud, error, or procedural non-compliance.

The table below summarises the reactive investigations activity of the Team (excluding Application Fraud) during the year.

	2014/15	2015/16
Number of outstanding investigations at the beginning of the year	40	19
Number of fraud referrals taken on during the year	112	139
Number of investigations concluded during the year	133	144
Number of investigations outstanding at the end of the year	19	14

All referrals are risk assessed to ensure that our limited resource is focused on the areas of greatest risk. We work in conjunction with managers to ensure that any referrals that are not formally investigated by us are appropriately actioned. We have continued to ensure that our processes are as lean as possible to ensure we can balance the caseload against available resources.

In addition to the above, the team have carried out proactive exercises looking at Direct Payments, Payroll Overpayments, and Nursery Income, as well as co-ordinating the processing of data matches derived from the National Fraud Initiative. Work was also started on a project using data analytics to continually monitor the main financial systems for fraud and error, and the data matches identified to date are currently under review. The Team have delivered fraud awareness training to Planning & Regeneration staff, and have issued various bulletins to raise awareness of fraud.

The Team have continued to work with directorate staff to implement the anti-fraud strategy for housing. This includes advising on records management, photo ID's, the new allocations policy, and providing training and support to front line staff in the use of the data warehouse to verify details submitted on housing / homeless / Right to Buy applications. Last year the team recovered 95 properties, cancelled 300 housing applications prior to letting, and reduced the points on a further 77 applications. The Team also identified Housing Benefit overpayments totalling £562,291 and Council Tax changes of £180,167. This shows that in addition to the obvious social benefits deriving from the work, there is also a real financial saving from preventing and / or terminating fraud.

7. Compliance with the Public Sector Internal Audit Standards

- 7.1 The PSIAS became effective from 1st April 2013, these standards set out the fundamental requirements for the professional practice of internal auditing within the public sector. The standards replaced CIPFA's Code of Practice for Internal Audit in Local Government.
- 7.2 During 2015/16 we have undertaken a full self-assessment to assess Birmingham Audit's level of compliance with the standards. This identified that Birmingham Audit's practices were generally in compliance with the PSIAS, and only minor changes were necessary to ensure all requirements were met. The changes have / are in the process of being actioned.
- 7.3 In March 2016 the Core Cities Chief Auditor Group agreed a Terms of Reference in relation to undertaking external assessments against the PSIAS. Birmingham Audit's assessment will be undertaken by colleagues from Bristol. Following the external assessment a report will be produced, and include (if necessary) an improvement plan. The results of this independent assessment will be shared with the Audit Committee.

8. The Internal Audit Charter

On an annual basis Members are asked to approve the Internal Audit Charter. The charter for 2016/17 is attached as Appendix C. It sets out the objectives; framework and services delivered by Birmingham Audit, and details the relationship with the Audit Committee, our business plan objectives, the statutory requirements around our service and outlines the rationale behind the annual audit plan.

9. Internal Audit Plan 2016/17

- 9.1 The 2016/17 plan contains 5,443 days (4493 days excluding the Schools Team). This compares to 4,692 days in 2015/16. The increase is due to the creation of a 'Schools' audit team to support delivery of the Education Improvement Plan.
- 9.2 As in previous years the audit plan has been compiled using our professional judgement and is based on our assessment of risk.
- 9.3 When compiling the plan we have taken into account the views of other key stakeholders throughout the organisation.
- 9.4 In order to meet the standards required of us and as contained within the legislative and professional framework surrounding the delivery of an internal audit service, there is a need to ensure sufficient coverage of the adequacy and effectiveness of systems of internal control in relation to financial control, risk management and corporate governance. A careful balance therefore has to be struck to achieve the optimum use of resources available. This plan will be subject to in year amendment and modification to reflect shifting priorities and emerging issues as policy changes are implemented.
- 9.5 As in previous year's we have used our risking model to 'score' all potential 'auditable' areas. The factors considered as part of the risk model are:
- Financial materiality
 - Assessment of the adequacy of the control environment
 - Strategic alignment to organisation priorities
 - Sensitivity / reputational risk
 - Assessment of management
 - Assurance based on internal audit work / knowledge and how recent that was
 - Assurance based on external audit or other inspectorate work and how recent that was
 - Direct assurance gained from operational management
 - Inclusion in the Corporate Risk Register and Council Business Plan

For each potential auditable area each of these factors is given a numerical value which feeds into a formula to arrive at an overall 'score'. Using these scores we are then able to rank all potential auditable areas in order of priority based on our assessment of risk and on this basis determine how best to deploy the resources available to us. The risk assessment is designed to be dynamic and responsive to changing circumstances. We will review and update our assessment throughout the year. Ongoing changes across the organisation may result in in-year changes to the plan.

- 9.6 The table below shows the proposed split of audit days over the different categories of work we undertake, and for comparison purposes shows the same information for the previous year.

	15/16 %	15/16 Days	16/17 %	16/17 Days
Number of Audit Days in the annual plan	100%	4,692	100%	5,443
Main financial systems	21	986	16	860
Business controls assurance	44	2038	35	1875
Investigations	17	800	15	840
Schools (Non Visits)	3	140	4	195
Schools (Visits)	-	-	17	950
Follow up work	5	250	4	225
Ad-hoc work	4.5	218	5	273
Planning & reporting	4.5	215	3	180
City initiatives	1	45	1	45

- 9.7 Appendix D contains the detailed annual plan.
- 9.8 We are continuing to invest in the audit data warehouse and expand our data analytics capacity and capability across all areas. This approach is far less time consuming and labour intensive than traditional manual transaction testing and gives a much wider view on the system and service as a whole.
- 9.9 There is clearly a need to retain an emphasis on providing an assurance around the management of risk and control. However, we are also using our data warehouse and analytics capability to identify opportunities to improve service delivery. This element to our work has been very well received by service managers.
- 9.10 As always the views of Members on the overall content of the proposed plan and any suggestions for how specific elements of the plan should be used are welcomed.
- 9.11 A half yearly report will be produced to update Members on progress with the delivery of the 2016/17 plan.

10. LEGAL AND RESOURCE IMPLICATIONS

The Internal Audit service is undertaken in accordance with the requirements of section 151 of the Local Government Act and the requirements of the Accounts and Audit Regulations 2015. The work is carried out within the approved budget.

11. RISK MANAGEMENT & EQUALITY ANALYSIS ISSUES

Risk Management is an important part of the internal control framework and an assessment of risk is a key factor in the determination of the internal audit plan.

Equality Analysis has been undertaken on all strategies, policies, functions and services used within Birmingham Audit.

12. COMPLIANCE ISSUES

City Council policies, plans and strategies have been complied with.

13. RECOMMENDATIONS

- 13.1 Members are asked to accept this report and the annual opinion for 2015/16 that is contained in 4.5.
- 13.2 Members are asked to approve the Internal Audit Charter as shown in Appendix C.
- 13.3 Subject to any amendments agreed in the discussion at committee, Members are asked to give their approval to the 201/17 annual internal audit plan outlined in section 9 and contained in more detail in Appendix D.

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14. SIGNIFICANT ISSUES ARISING FROM THE DELIVERY OF THE INTERNAL AUDIT PLAN DURING 2015/16 AND A SUMMARY OF OUR WORK ON THE MAIN FINANCIAL SYSTEMS

14.1 RED HIGH RISK REPORTS

During the year we issued 1 report, where we identified a 'high' risk rating for the Council. Brief details of the issues of concern highlighted in this report together with the management response are detailed below:

Deprivation of Liberty Standards - In October 2013 two separate High Court judgements ruled that individuals receiving residential care had been illegally deprived of their liberty as defined in the Mental Capacity Act 2005. The rulings resulted in a new 'acid test' being required, to look at whether the individual is subject to continual supervision and control and whether they are free to leave. To identify whether deprivation of liberty is appropriate a Deprivation of Liberty Safeguarding (DoLs) assessment must be completed by a Best Interest Assessor (BIA) for individuals in hospitals and care homes. The authorisation of these assessments must be completed by the local authority, and reviewed within 12 months.

Our review identified concerns relating to the management, monitoring and completion of (DoLs) assessments:

- As at 3rd September 2015 the backlog of assessments was 1706, the oldest of which was received in May 2014. Additionally, the requirement to reassess within 12 months was not being met.
- The increasing expenditure for DoLs had not been budgeted for.
- No overarching strategic direction / approach had been established, and actions plans drafted to assist with managing the workload / related issues, were not being monitored or managed.
- Whilst the directorate were working to increase the resources to undertake assessments, the BIA Team was only at 46% capacity.

Since the completion of our work the Directorate have kept to the plan they set out in early 2015 to increase the size of the team and associated resources whilst also engaging outside capacity. This enables them to address the back log and then have a team large enough to meet the new "normal" referral rate, including annual renewals. They continue to monitor the position very closely. Progress is reported every month to the Cabinet Lead Member for Health and Social Care. The back log has fallen steadily from a high of 1906 unallocated cases in October 2015 to a figure last reported for April of 1016. The external agency contract commenced at the end of last month, so the rate of reduction should now escalate. The Directorate aim to eradicate the back log within 12 months. The Council received one-off Department of Health grant funding in 2015/16 to help with

these pressures. There is a difficult balance to be struck between the financial and the litigation risks.

14.2 RISK MANAGEMENT

Risk management continues to be embedded within the Council. The revised risk management policy, strategy and methodology have been placed on the Council's website, and advice and support is provided as requested and necessary. The Corporate Risk Register is reviewed by the Corporate Leadership Team and updated information regarding the management of the risks continues to be reported three times a year to the Audit Committee. The draft version is reviewed by the Effectively Managed Corporate Business (EMCB) Corporate Management Team (CMT) sub-group. This provides challenge and is a forum for routine discussion of risks facing the Council.

14.3 CORPORATE GOVERNANCE

The highest standards of corporate governance, public accountability and transparency have a significant impact on how well an organisation meets its aims and objectives.

We carried out several audit reviews in 2015/16 covering governance in specific service areas. In light of the significant sums of money for which the Council has responsibility in its role as the AB, we also carried out a number of governance reviews relating to the discharge of the Council's AB role.

As in previous years we also reviewed the process used to produce the AGS which forms part of the Council's accounts. Following discussions at the August EMCB CMT meeting regarding the robustness of the AGS process, we undertook a fundamental review to both strengthening and streamlining it for 2015/16.

14.4 MAIN FINANCIAL SYSTEMS

14.4.1 The requirement to give an assurance on the adequacy and effectiveness of financial controls is a key responsibility for us. During 2015/16 we reviewed each of the main financial systems. A summary of our work in these areas is contained below.

The SAP system is used to provide General Ledger, Payroll, Accounts Payable (AP) and Accounts Receivable (AR). IT audit reviews identified that the SAP Governance, Risk and Control (GRC) module had been successfully updated and the tool was being embedded to ensure that security and division of duties are effectively managed. Whilst a SAP roadmap is in place, further alignment of the roadmap with business strategies would help in ensuring that the system continues to meet the needs of the Council.

14.4.2 Financial Control / Ledger

From the work carried out during the year, we did not find any fundamental or material issues and are able to provide assurance that, in general, effective arrangements are in place for the proper management and control of the council's finances. We did identify some specific concerns where we felt that controls required strengthening, or where controls were not being applied consistently, including in the following areas of activity:

- Journal workflow and virement management.
- Management of control accounts.

14.4.3 Payroll and Human Resources (HR)

The performance indicators for the payroll service have been met with 99.61% (as at 29/2/16) of staff being paid accurately and on time against a target of 99.5%. The amount of salary overpayments due to payroll errors is very low at 0.12% of the payments made and is less than last year.

The corporate payroll system is stable and functioning well. We carried out exception reporting using our data warehouse across the payroll records and supplemented this with limited transaction testing. This work identified minor anomalies which have been corrected by management.

We continued to find non-compliance and errors by employees and line managers in the use of People Solutions. In one directorate, the Directorate of Place, we identified a lack of consistency regarding managers and employees complying with the Managing Absence Policy, specifically there were failures to take prompt action and accurately record details on People Solutions. This is now being monitored by the Directorate Senior Management Team to ensure appropriate action is taken. Updating People Solution is key as greater reliance is being placed on managers and employees to use People Solutions for self service and query resolution in the Future Operating Model.

Failures to record absences or other events which affect pay (e.g. reduction in hours worked, accumulated long term sickness absence, maternity leave etc.) have given rise to 27 salary overpayments over £3,000, with a combined value of £207,391. The circumstances surrounding each overpayment have been investigated to verify that the payments were not fraudulent and appropriate management action has been taken.

14.4.4 Accounts Payable (AP)

Our annual review of the AP function covered controls within the Shared Services Centre (SSC), Corporate Procurement Services (CPS) and at a directorate level, where many of the controls are actually implemented.

Based on work carried out during the year, we have concluded that arrangements are in place to ensure creditors are being paid accurately and in a timely manner. As at 29/2/16, 98.76% of invoices by volume have been paid to terms or within 30 days of receipt by AP. This is well above the target of 95%. An examination of master file data did identify some areas for improvement, our recommendations are being actioned. Work has also been undertaken on Customer First master data used for Adult and Children's social care payments. The use of the Supplier Portal was examined and further enhancements are planned to allow suppliers to submit invoices electronically more easily, which should reduce processing time and improve efficiency.

14.4.5 Procurement

Our work this year on contracts and procurement has covered all directorates, including work where CPS is the primary client, and other service areas, such as Acivico. In the main the procurement activity is adequately controlled, however, we did have some specific concerns where we felt controls should be strengthened or where controls were not being applied consistently:

- Contract management remains an area where we have continued to identify weaknesses across the Council. The Contract Management Toolkit is being used by staff within CPS, but there is still considerable work to do to encourage its use more widely. CPS has an important role to play in this and is undertaking awareness training. As more services are delivered externally, the need for robust contract management increases.
- Compliance failures in relation to the procedure introduced in September 2013, to regulate the engagement of 'off payroll' individuals. Revised procedures have now been put in place. Compliance with these new procedures will be subject to audit review.
- We identified some non-compliance with the Public Contract Regulations 2015, and tendering exercises where the quality of panel members' evaluation documents was poor. The Contract Management Toolkit now provides guidance on ensure compliance with the regulations.
- Business Charter for Social Responsibility Action Plans were not always in place, or not being reviewed as part of contract review meetings.

- There is no contract in place for major adaptation work on non-council properties which are funded through the Disabled Living Grant. This has resulted in a backlog of work. Plans are in place to clear this backlog and establish a contract

14.4.6 Accounts Receivable (AR)

Our work this year has been a combination of audit reviews of processes and data analysis. We established that controls are adequate in managing risks within this area of activity. As at 29/2/16, 95.94% of manual invoices had been raised within 10 days of the service being provided against a target of 90% - this is an improvement on the 91.84% achieved as at 31/3/15. We also found that the SSC is effective in monitoring sundry debt recovery.

From our data analytical work we identified potential issues and opportunities for efficiency gains in the issuing of invoices to customers by directorates. Examples are duplicate master data and inefficiencies within some income collection methods e.g. high numbers of low value invoices being raised, and other areas where automation is not working fully to pull through debtor's addresses from the feeder file into Voyager.

14.4.7 Revenues, Benefits and Rents

Council Tax & Business Rates

As at 29/2/16, Council Tax (CT) in-year collection was at 91.27%, and the in-year collection rate for Business Rates was 94.38%. Our data analytical work in this area identified some delays in progressing CT and NDR debt through the debt recovery process, and a high number of different codes / stages which could be streamlined to make managing this process easier and more efficient.

A revised way of looking at customer debt is being worked on by Revenues and Service Birmingham, with the aim of identifying debt per customer rather than debt per year. CT Single Person Discounts remain a problematical area, with pro-active anti-fraud work identifying potentially fraudulent claims.

A proactive piece of work has also been done to assess how well new business developments / changes to existing business premises are identified, in order to maximise NDR income due to the Council.

Benefits Service

This area is subject to major change with welfare reform remaining high on the Government's agenda. Our work has shown that the service is performing well and is effectively managed. We have been working closely with the business areas on specific projects such as Risk Based

Verification and the introduction of Universal Credit. The recovery of Housing Benefit overpayments has also been reviewed and recommendations made to improve the effectiveness of cross-directorate processes.

Rents

As at 29/2/16, Rents had collected 98.15% of in-year rents, this is 3.45% above target and is 0.22% higher than for the same period last year. A new escalation policy has been put in place. We also reviewed the Introductory Tenancy processes to ensure early intervention takes place where rent accounts move into arrears.

14.5 INFORMATION TECHNOLOGY (IT) / INFORMATION GOVERNANCE ISSUES

The Council, in common with other public sector bodies, is striving to secure service efficiencies through the use of technology and draw 'insight' from information held. This introduces new challenges and risks that need to be managed.

Our work during the year has been targeted to provide assurance over the areas of greatest risk. The findings of our work have been summarised below. Responsibility for resolving the issues identified cut across the Council and Service Birmingham.

Service Birmingham

During the year a number of service incidents were encountered with the processing of bulk print jobs and BACS payment files. Service Birmingham responded quickly to these incidents in order to minimise disruption. Our work in this area found that the overall number of incidents encountered was very low in relation to the size of the service and that robust incident management procedures were in place. Recommendations were made to further enhance change control procedure to help avoid future incidents.

The gateways into the network continue to be well protected by appropriately configured antivirus / malware software.

Council

Implementation of IT standards is inconsistent across the Council. This inconsistency can mainly be attributed to a general lack of awareness and understanding of the standards. A programme to revise, consolidate and raise awareness of the standards is now underway.

This lack of awareness has resulted in concerns being raised over the security and processing of sensitive information.

Our information governance reviews identified:

- Data Protection Subject Access Requests are now being responded to within statutory timescales. The Information Commissioner has now stopped monitor the Council's improvement action plan;
- whilst the control of 3rd parties access to our systems remains a concern, overall security has improved and data processing agreements are being put in place;
- a revised information security e-learning training package is being designed to raise information security awareness; and
- concerns remain over the effective management of system users and their access privileges. During this period of rapid change it is essential that system access is effectively controlled.

Council / Service Birmingham

Our work identified a need to strengthen the governance and reporting arrangements surrounding the management of IT projects. Post implementation reviews of major projects have highlighted the need for a more effective lessons learnt process.

The level of 'quarantined' computers remains a concern, in particular old and obsolete computers are not disposed of on a timely basis, and inactive assets are not updated with the latest security patches. Quarantined computers are now being scrutinised by directorate Procurement and ICT operational groups' (PICtog).

An overarching cyber security policy is now in place, although, user knowledge and awareness of potential cyber threats is still required. This will be delivered through the e-learning package that is currently under development.

ICT Governance reviews identified:

- the lack of an agreed future operating model for the Intelligent Client Function (ICF) has led to a loss of strategic direction and positioning within the Council; and
- there is currently no formal mechanism for implementing the vision for a digital strategy and a comprehensive benefits realisation plan.

The ICT Strategy and Future Operating Model currently under development are looking to address these issues.

APPENDIX B

Reports Issued During 2015/16

Audit Reviews (105 Reports):

Title	Risk Rating Council
Rents - Effectiveness of Processes and Controls - Employees in Arrears	Low
Grants Review - Capital Grants	Low
Antivirus - Malware	Low
CP1 Payments	Low
Procurement - Housing Repairs - Pre-contract	Low
Accounts Payable Level 1 & Level 2 Invoice Queries	Low
NNDR - Business Rates Appeals	Low
Appointee and Receivership	Low
Blue Badge Scheme	Low
Non Invoiced Income	Low
Accounts Receivable Cashiers Function	Low
Ethics	Low
On Line Payments	Low
Accounting for HRA property Assets Report	Low
Accounts Payable Summary Report	Low
Corporate Payroll SAP testing	Low
Accounts Recievable Annual Summary Report 2014-15	Low
Information Governance Data Classification	Low
Web Page Security	Low
The Advanced Manufacturing & Supply Chain Initiative (AMSCI)	Low
Accounts Payable (AP) - Supplier Portal	Low
Rents - Effectiveness of Processes and Controls - Visits	Low
Rents - Effectiveness of Processes and Controls - Introductory Tenancies	Low
SAP Managed Service	Low
Blue Coat	Low
PCI Compliance - Green Waste Payments Team	Low
Section 106 Agreements	Low
Compliance with new legislation - Non HR	Low
Corporate Payroll Exception reports - Final report	Low
Integrity of drug PI	Low
Sophos Local Self Help	Low
Acivico Contract Monitoring - Statutory Testing	Low
CPS Rebates	Low
IT Standards	Low
Non Purchase Orders	Low
Customer Services Contract Centre Dashboard	Low
Council Tax - Effectiveness of Processes & Controls	Low
Management of Voids Service Redesign	Low
POPI	Low
Benefits Service - Risk Based Verification	Low
NNDR - Effectiveness of processes and controls	Low
Accounts Receivable - Trading Activities	Low
Grove School Financial Health Check	Low

Title	Risk Rating Council
Accounts Payable (AP) - Payment Methods	Low
Accounts Receivable - Master Data/Roles & Usage	Low
BACS	Low
Capita Document & Information Services	Low
Service Incidents	Low
Schools unannounced Cash Counts	Low
Third Party Information Security	Low
Highways and Infrastructure Works - Open Book Accounting	Low
Social letting agency	Low
Schools Financial Value standard	Low
Young Persons Hub Service (Homeless - Temporary Accommodation)	Medium
Accountable Body Pre-Evaluation Process	Medium
Corporate Payroll Summary Report 2014-15	Medium
Revenues Rent Benefits Annual Summary Report 2014-15	Medium
Personnel Management	Medium
Agile Working	Medium
Benefits Service - Housing Benefit Overpayment Recovery	Medium
Provision of Adult Substance Misuse Treatment and Recovery	Medium
Acivico Contract Monitoring - Quarterly Advance Payments	Medium
Assessment and Support Planning 2016	Medium
Revaluations	Medium
Online Service Delivery	Medium
Corporate Payroll - Overtime	Medium
Accountable Body - Post Project Evaluation Process	Medium
Integrated Support Plans	Medium
Children's Direct Payments	Medium
Children with Complex Needs - Complaints Procedures	Medium
Adults Direct payments	Medium
Enforcement - Litter and Fly Tipping	Medium
HMO Licensing	Medium
Asset Management Report latest	Medium
Review of digital personnel Files	Medium
IT Project Governance	Medium
Contracts and Procurement Summary Report	Medium
Caldicott Guardian	Medium
Council Tax and NNDR Debt Management	Medium
Non HRA Property Transactions	Medium
SAP GRC	Medium
Financial Control Review	Medium
Rent Service - Rent Arrears Debt Management Final report	Medium
Contract Management Methodology	Medium
S175 Safeguarding Return	Medium
School Governance 2015	Medium
Data Sharing	Medium
Management of Voids	Medium
Green Bridge Supply Chain Programme Governance Arrangements	Medium
The Strategy for Supporting Carers	Medium
Veolia - Contract Management	Medium
SAP Roadmap	Medium
Cohort IT Security	Medium
Information Governance - Adoption and Fostering	Medium

Title	Risk Rating Council
Compliance Review - Managing Absence	Medium
Procurement - Contracts Business Charter for Social Responsibility	Medium
Provision of Adult Substance and Misuse Treatment and Recovery Services - Service Delivery Directorate for People	Medium
Provision of Full Time Education to Children in Receipt of Alternative Provision	Medium
IT Service Management	Medium
Tendering - Public Contracts Regulations	Medium
Safeguarding Disclosure and Barring Checks (DBS)	Medium
St Banabas School Financial Health Check	Medium
Fleet Services - Review of Management Arrangements	Medium
Personal Education Plans	Medium
Deprivation of Liberty Standards	High

Follow Up Reports (35 Reports):

Title	Risk Rating Council
Supply Chain Risk Follow up	Low
Housing Allocations Follow Up	Low
Golf Courses 2nd Follow Up	Low
Flood Management Follow Up	Low
Multi Agency Safeguarding Hub (MASH) Follow Up	Low
Bonds BPS Follow Up	Low
Petty Cash Follow Up	Low
Elective Home Education Follow Up	Low
Spydus Follow up	Low
Management of Capital Transactions Follow Up	Low
HMO Licensing Follow Up	Low
Accounting for VAT Follow Up	Low
Overtime Follow Up	Low
Absences Follow up	Medium
Licensing Follow up - Hemming / Westminster and Taxi Licensing	Medium
Accountable Body Corporate Arrangements Follow Up	Medium
Third Party Service Provision 2nd Follow Up	Medium
Specialist Care Services Day Centres Report Follow Up	Medium
Subject Access Requests Follow Up	Medium
Data Changes Investigation Customer Relationship Management System (CRM) 2nd Follow Up	Medium
Birmingham Contract Phase 2 Follow Up	Medium
Young Adults Re-provisioning Follow Up	Medium
Dealing with Excluded Children Follow Up	Medium
Maintenance of RAM Follow Up	Medium
IT Asset Management Follow Up	Medium
Adult Education Follow Up	Medium
Procurement Contracts - Engagement of Individuals Follow Up	Medium
Corporate Parenting Follow Up	Medium
Tree Maintenance Follow Up	Medium
Heritage Asset Follow Up	Medium

Title	Risk Rating Council
Subject Access Requests Follow Up	Medium
TA Debt Recovery 2nd Follow Up	Medium
Enforcement Litter and Fly Tipping Follow Up	Medium
Tenant Management Organisation Follow Up	Medium
4 Towers Tenant Management Organisation Follow Up	Medium

Proactive / Management Reviews (7 Reports):

Title	Risk Rating Council
Management of Voids - TMO	N/A
Environmental Health	N/A
Acivico Deferred Services Governance Review	N/A
Multi-agency Safeguarding Hub	N/A
Direct Payments - Proactive Exercise	N/A
Hardship Grants	N/A
Final Planning Permission Breach - Longmoor	N/A

Investigation Reports (24 Reports)

School Visits (27 Reports)

Internal Audit Charter 2016/17

1. Introduction

- 1.1 This charter sets out Birmingham Audits (BAs) purpose, authority and responsibilities; establishes BAs position within the organisation, including reporting relationships with the 'board'; covers the arrangements for appropriate resourcing; defines the scope of internal audit activities and role of internal audit in any fraud-related work; and includes arrangements for avoiding conflicts of interest if internal audit undertakes non-audit activities. It also sets out the objectives, framework and services delivered by BA (which are in accordance with the mandatory PSIAS). The detailed actions to deliver the charter are contained within the BA Business Plan.

2. Purpose, Authority & Responsibilities

- 2.1 BAs primary purpose is to provide independent and objective assurance to the Council on the control environment (risk management, internal control and governance) by evaluating its effectiveness in achieving the organisations objectives.
- 2.2 In accordance with section 12 of the Financial Regulations the Assistant Director, Audit & Risk Management (AD ARM) on the authority of the Director of Finance shall have authority to:-
- enter any Council premises or land at all reasonable times.
 - have access to all records, documents, data and correspondence relating to all transactions of the City Council, or unofficial funds operated by an employee as part of their duties.
 - require any employee of the City Council to provide such explanations, information or any other assistance necessary concerning any matter under audit examination.
 - require any employee of the Council to produce cash, stores or any other property under his / her control, belonging to the Council or held as part of the employee's duties.

The rights above apply equally to organisations which have links with or provide services on behalf of the Council (eg: wholly owned companies, voluntary organisations or other agents acting on behalf of the Council) where the City Council has a statutory or contractual entitlement to exercise such right. These rights shall be included in all contractual arrangements entered into with such organisations.

- 2.3 BAs responsibilities include looking at how risk management, control, governance processes, and other resources are managed, and working with managers to add value, and improve the security, efficiency and effectiveness of their processes.

2.4 Individual auditors are responsible for ensuring that they operate with due professional care. This means that BA staff will:

- be fair and not allow prejudice or bias to override objectivity;
- declare any interests that could potentially lead to conflict;
- sign a confidentiality statement;
- not accept any gifts, inducements, or other benefits from employees, clients, suppliers or other third parties;
- use all reasonable care in obtaining sufficient, relevant and reliable evidence on which to base their conclusions;
- be alert to the possibility of intentional wrongdoing, errors and omissions, inefficiency, waste, lack of economy, ineffectiveness, failure to comply with management policy, and conflicts of interest;
- have sufficient knowledge to identify indicators that fraud may have been committed;
- disclose all material facts known to them which if not disclosed could distort their reports or conceal unlawful practice subject to confidentiality requirements;
- disclose in reports any non-compliance with these standards; and not use information that they obtain in the course of their duties for personal benefit or gain.

3. Position within the Organisation (including reporting relationship with the board)

3.1 BA will remain independent of the areas audited to ensure that auditors perform their duties impartially, providing effective professional judgements and recommendations. BA will not have any operational responsibilities.

3.2 Subject to any statutory responsibilities and overriding instructions of the Council, accountability for the response to advice, guidance and recommendations made by BA lies with management. Management can either accept or implement the advice and recommendations or reject it. Any advice, guidance or recommendations made by BA will not prejudice the right to review the relevant policies, procedures, controls and operations at a later date.

3.3 The AD ARM will report the results of audit work in accordance with the protocol for working with BA to senior managers and the board.

Note: The term 'senior managers and the board', can refer to one or all of the following: Audit Committee, Chief Executive, Assistant Chief Executive or Strategic Director Finance & Legal.

4. Resourcing

- 4.1 The service will be delivered to professional standards by appropriately qualified and skilled staff. BA has achieved the ISO27001:2013 Information Security Standard. The Information Security Standard is subject to regular external review.
- 4.2 During 2016/17 we will seek more efficient and effective ways to deliver the audit service, provide assurance to Members and help improve value for money and quality of Council services. The data warehouse will continue to be used to support our assurance work and provide intelligence in respect of allegations of non-benefit related fraud referrals or data anomalies identified, and to carry out exception reporting, to identify samples and review data quality.
- 4.3 We will work with private sector partners as necessary to ensure we have the right skills and resources to deliver a quality driven professional service to the Council.
- 4.4 We will work in partnership with other inspection bodies to ensure that we get the maximum audit coverage from the resources invested; taking assurance from each others work where appropriate.
- 4.5 If the AD ARM or those charged with governance consider that the adequacy and sufficiency of internal audit resources or the terms of reference in any way limit the scope of BA, or prejudice the ability of BA to deliver a service consistent with the definition of Internal Audit, they will advise the Council accordingly.

5. Scope

- 5.1 The scope of the internal audit function will embrace the internal control system of BCC. It covers all financial and non-financial related activities of the Council at all levels of its structure.
- 5.2 The internal control system is defined as including the whole network of systems and controls established by management to ensure that the objectives are met. It includes both financial and other controls for ensuring that corporate governance arrangements are satisfactory and best value is achieved. In determining where effort should be concentrated, the AD ARM will take account of the Council's assurance and monitoring mechanisms, including risk management arrangements, for achieving its objectives.
- 5.3 BA will consider the results of the Council's risk management processes. Where the results indicate adequate action has already been undertaken to manage the risks / opportunities BA will take this into account. Where the results indicate that insufficient work has been done then BA may undertake a separate review.

- 5.4 The scope of audit work extends to services provided through partnership arrangements. The AD ARM will decide, in consultation with all parties, whether BA conducts the work to derive the required assurance or rely on the assurances provided by other auditors. Where necessary, the AD ARM will agree appropriate access rights to obtain the necessary assurances.
- 5.5 BA will not undertake tasks, which are likely to compromise its independence, internal control functions or certification processes.
- 5.6 BA will participate and contribute to Council and Directorate policy development as required through attendance at Managers Network events, and working groups.
- 5.7 Other Work

Where appropriate resources exist BA will make provision within the plan for:

- The review of key systems or key services provided by the Council on behalf of other organisations.
- The review of key systems or services provided by others on behalf of the Council. In order to achieve this BA will require access to partner records, systems and staff. This access should form part of any partnership contract between BCC and the partner.

The decision to include it in the plan will be dependant on the level of risk identified and whether reliance can be placed on opinions provided by others.

5.8 Fraud & Corruption

Section 14 of the Financial Regulations states the following:

- The responsibility for prevention and detection of fraud rests with all employees.
- Each Strategic Director must ensure that the Director of Finance, AD, ARM and if applicable, the Monitoring Officer, is notified immediately whenever a matter arises which involves, or is thought to involve, any financial irregularities, fraud and corruption.
- The Director of Finance is responsible for deciding on the action to be taken to investigate suspected financial irregularities, including referring the matter to the Police.
- If there are any suspicions that a Member may be involved / or associated either directly or indirectly in an incident that may require investigation, then the Strategic Director must report this to the Director of Finance, who may refer the matter to the appropriate Cabinet Member or Committee.
- Each Strategic Director must implement the Anti-Fraud Strategy, the Criminal Acts Procedure and the Confidential Reporting

(Whistleblowing) Code and Public Interest Disclosure Act 1998.

BA will assist managers to minimise the scope for fraud by evaluating the Council's systems of internal financial control and reporting thereon. Where irregularities are suspected, BA will, in appropriate cases, undertake an investigation and report to management or will promptly provide advice and guidance to assist managers with their investigation. All investigations undertaken by BA will adhere to all Council policies.

Where Directorates require BA to attend disciplinary hearings as a management witness, sufficient notice, ie: 10 working days, should be given.

6. Avoiding Conflicts of Interest

Internal audit staff will maintain an impartial, unbiased attitude to their work and will avoid conflicts of interest.

BA will maintain a register of interests for Audit staff. Any interests declared will be taken into account when planning and delivering work.

7. The Audit Committee

7.1 Our support to the Audit Committee helps to demonstrate the highest standards of corporate governance, public accountability and transparency in the Council's business. We will maintain an effective working relationship with the Audit Committee, this will include:

- their approval of the internal audit charter and audit plan, and monitoring of progress against them.
- the provision of training and technical support to keep Members informed of relevant legislation, good practice and governance issues.
- access to all reports. Those considered to be of the highest risk will be highlighted and brought to their attention.
- performance management information will be provided.

7.2 We will attend the committee meetings, and contribute to the agenda.

7.3 We will participate in the committee's review of its own remit and effectiveness, and ensure that it receives, and understands, documents that describe how Internal Audit will fulfil its objectives.

7.4 Our progress reports will include the outcomes of internal audit work in sufficient detail to allow the committee to understand what assurance it can take from that work, and / or what unresolved risks or issues it needs to address.

- 7.5 An annual internal audit report will be produced and include an overall opinion on the control environment, the extent to which the audit plan has been achieved, and a summary of any unresolved issues.

8. Business Plan Objectives - 2016/17

- To deliver an internal audit service that meets professional and mandatory standards and delivers suitable assurance to the Council.
- To deliver an effective counter fraud service to prevent, detect and deter fraud and error.

9. Statutory Requirements

- 9.1 There is a statutory requirement for Local Authorities to have a counter fraud and internal audit function. This service is provided for the Council in-house by BA working in partnership with a number of external bodies. The AD ARM provides a continuous internal audit and counter fraud service and reviews the Council's controls and operations.

- 9.2 The services we provide are in accordance with the following legal and professional requirements:

Legal:

- Accounts and Audit Regulations 2015
- Council Tax Reduction Schemes (Detection of Fraud and Enforcement) Regulations 2013
- Criminal Justice Act 2003
- Criminal Procedures Investigation Act 1996
- Data Protection Act 1998
- Fraud Act 2006
- Freedom of Information Act 2000
- Human Rights Act 1998
- Local Government Act 2002
- Police & Criminal Evidence Act 1984
- Proceeds of Crime Act 2008
- Regulation of Investigatory Powers Act 2012
- Social Housing Fraud (Power to Require Information) Regulations 2014
- The Protection of Freedoms Act 2012
- Theft Act 1978
- Welfare Reform Act 2012

Professional Requirements:

- Relevant CCAB professional guidance including the Public Sector Internal Audit Standards
- DWP Performance Standards Framework

- Information Security - BS EN ISO27001:2013
- 9.3 BA reports to the Section 151 Officer under the Local Government Act 2002. The legislative driver for internal audit and counter fraud continue to evolve.
- 9.4 The Council adopted the CIPFA / SOLACE code of corporate governance in July 2002. This code together with the Statement of Recommended Practice (SORP) 2002 introduced the requirement for an annual statement of assurance to be made. The Council has subsequently reviewed / revised their Local Code of Governance in accordance with the CIPFA / SOLACE Framework - Delivering Good Governance in Local Government. This means that the Chief Executive, Leader, Section 151 Officer and Director of Legal & Democratic Services (& Monitoring Officer) are required to sign a formal corporate assurance statement (known as the Annual Governance Statement (AGS)) on the effectiveness of the Council's governance arrangements and identify any significant governance issues.
- 9.5 We have a role to play in advising Directors regarding the processes, and reporting mechanisms needed to compile their own assurance statements, which the AGS will be based on. An integrated assurance framework has been introduced which places greater reliance on 'management assurance'. This is obtained from individual officers around specific areas of risk and the assurance documentation completed annually at both directorate and business unit level.
- 9.6 The audit plan is risk based and delivered to provide an independent opinion on the adequacy and effectiveness of the systems of internal control in place. Our opinion will be prepared using the following sources of assurance, Internal / External Audit work, the AGS process and Risk Management processes. We will work with the External Auditors to improve overall coverage and avoid duplication of effort.
- 9.7 We give an opinion on the internal control environment which forms part of the AGS, which the Council is legally required to produce as part of the final accounts. The work undertaken by BA makes an important contribution to providing assurance around the control environment, and the content of the AGS. The categories of work include:
- Section 151 work around the major and significant financial systems
 - IT Governance
 - Audit around the major risks and the risk management process
 - Audit of corporate governance / business control assurance arrangements
 - Counter fraud activities
 - School activities

10. The Annual Audit Plan

- The Future Council programme has presented new risks as well as opportunities. We will continue to contribute to driving forward the change agenda ensuring our planning process is future focused.
- The audit plan for 2016/17 has been compiled based on a number of factors, ie:
 - the level of risk associated to each entity.
 - the level of assurance associated to each entity.
 - any reviews that fall under the 'must do' categorisation, ie: those which are required to be undertaken as part of the minimum internal audit standard.

On an annual basis each entity will be reassessed based on the results of the previous years internal audit work and other assurance gained regarding the control environment.

There is also an allocation for undertaking programmed school visits as part of the school improvement programme.

- All of the risks contained within the Corporate Risk Register are included within the BCC Assurance Map, which is updated prior to producing the audit plan, and some or all of these will be audited on the basis of their likelihood and impact. The focus of the audits will be the testing of the systems, controls and action plans put in place by the nominated risk owner to mitigate the risk. If other significant risks / opportunities are identified either through audit work, new / changing legislation or other change mechanisms they may, subject to resource availability be added to the audit plan.
- Following discussions with the External Auditors we agreed that each of the systems they designate as 'main financial systems' would feature in the audit plan, unless otherwise directed.
- We will assess ourselves against the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption. Prevention and detection of fraud remains a priority for the Council.
- We will continue to develop our approach to systems audit work to put more emphasis on reducing the risk of fraud. Counter fraud activity will include both reactive and proactive fraud work and providing further assistance to officers to better manage the risk of fraud through prevention, detection and deterrence. This will include work in relation to the NFI 2015.
- Follow up audits will be undertaken in accordance with the agreed policy.

- Consultancy work will be undertaken within the limitations of existing resources.
- A Charging Policy has been implemented. This means that some elements of work will only be undertaken if resource is available and the client is willing to pay.

APPENDIX D

Proposed Internal Audit Plan 2016/17

	Days	Days
Financial Systems (including computer audits where appropriate)		
Main Accounting	70	
Housing Rents	40	
Accounts Payable	75	
Accounts Receivable	80	
Carefirst	30	
Payroll/HR	75	
Benefits	80	
Revenue (Council Tax and NNDR)	80	
Asset Management	70	
Grants and Contributions	15	
Cash Income	15	
Procurement, Contract Audit and PFI	140	
IT Related Core Systems Work	90	860
Business Controls Assurance		
Work in progress b/fwd from 2015/16	130	
IT Related Non Financial Systems Work	330	
Data Analysis	250	
Corporate Risk Management Facilitation	75	
Contingency	50	
Acivico	40	875
People		
Allocations	20	
Assessment & Support Planning	25	
Better Care Fund	25	
Children's Services (Education)	60	
Children's Services (including Social Care)	60	
Direct Payments	40	
Homeless - Temporary Accommodation	20	
Individual Budgets	20	
People Commissioning	40	
Prevention Agenda	20	
Public Health	40	
Safeguarding & Development - BCSB	50	
Safeguarding Corporate Overview	50	
Troubled Families Programme	20	
Careline	15	
Adoption	20	
Fostering	20	
		545
Place		

	Days	Days
Accountable Body	50	
Birmingham Resilience	20	
Equality, Community Safety & Cohesion	25	
Highways Management	30	
Housing Repairs	25	
Housing Visiting Programme	15	
Independent Living	20	
Leisure Facilities - Externally Operated	20	
Licensing	20	
Museums Management Arrangements	15	
Registration Service	15	
Traffic Management - Policy & Delivery	15	
Waste Management	30	
Wellbeing Service	20	
		320
Economy & Corporate Resources		
Annual Audit Letter	5	
Ethics	5	
Governance Allocation	20	
New Service Delivery Vehicles	10	
Project Management	40	
Risk Management - Contribution to Improvement Agenda	15	
Treasury Management		
Workforce Planning	20	
	20	
		135
Investigations		
Reactive investigations	640	
Proactive work / Fraud Awareness	200	840
Schools		
Management of School Balances	20	
Themed Work	100	
Schools Consortium	20	
School Deficits	20	
School Facilities Management	15	
Schools Income & Expenditure	20	
Visits	950	
		1145
Follow Up Work	225	
Ad Hoc Work	273	
Planning and Reporting	180	
City Initiatives	45	
TOTAL		5443