

Internal Audit Progress Report

November 2015

Hampshire County Council



Southern Internal Audit Partnership

Assurance through excellence
and innovation

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1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

The standards for ‘proper practices’ in relation to internal audit are laid down in the Public Sector Internal Audit Standards 2013 [the Standards].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisations operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The County Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the County Council that these arrangements are in place and operating effectively.

The County Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations objectives.

2. Purpose of report

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to 'Senior Management' and 'the Board', summarising:

- The status of 'live' internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary a significant issues that impact on the Chief Internal Auditor's annual opinion

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. Assurance opinions are categorised as follows:

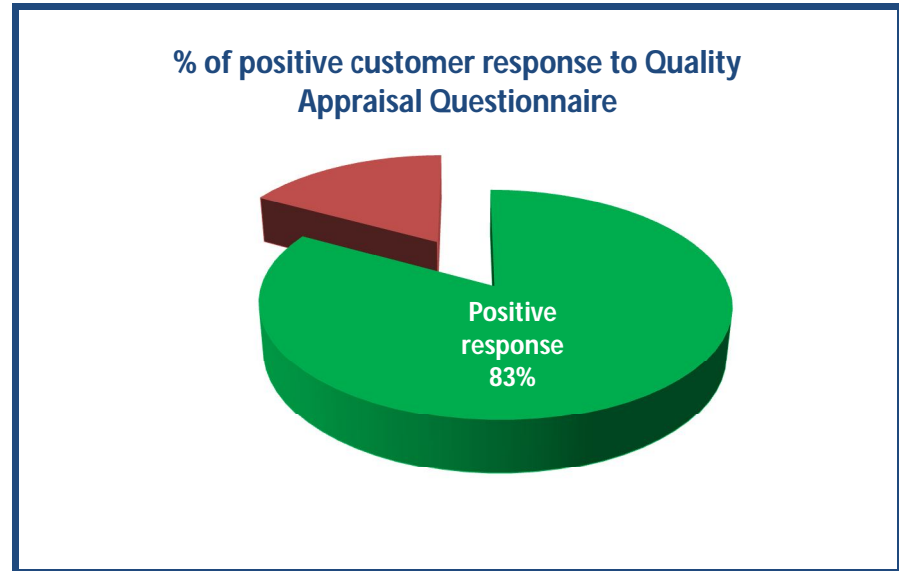
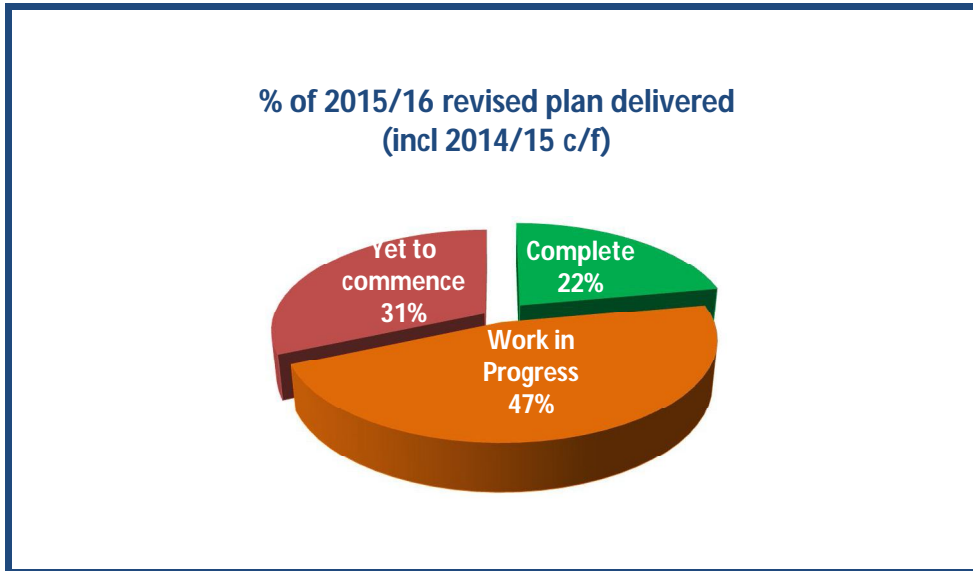
Substantial A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified


Adequate Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified

Limited Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk

No Fundamental weaknesses identified in the framework of internal control or the framework is ineffective or absent with significant risk to the achievement of system objectives

3. Performance dashboard




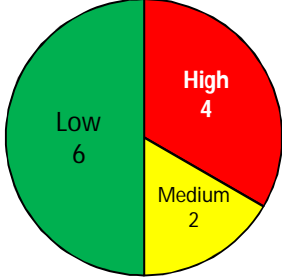
Compliance with Public Sector Internal Audit Standards / Local Government Application Note	
	<p>An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2015. The report concluded:</p> <p><i>'It is our view that the Southern Internal Audit Partnership 'generally conforms' (top grading) to all of the principles contained within the International Professional Practice Framework (IPPF); Public Sector Internal Audit Standards (PSIAS); and the Local Government Application Note (LAGN). This performance is within the top decile of EQA reviews we have performed. This is a notable achievement given the breadth of these Standards and the operational environment faced by the SIAP.'</i></p>


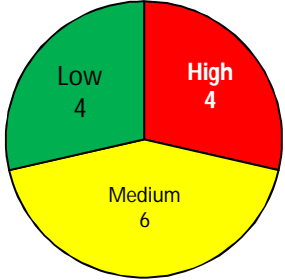
4. Status of 'Live' Reports


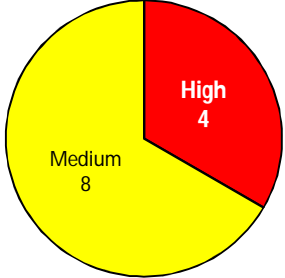
Audit title	Report date	Directorate Sponsor	Audit Assurance		Management Actions (of which are 'high' priority)			
			Original	Current	Reported	Pending	Cleared	Overdue
Friends and family care	28.02.13	CS	Limited	Adequate	9(5)	0(0)	6(5)	3(0)
Community services process flow	12.08.13	AS	Adequate	Adequate	3(2)	0(0)	2(2)	1(0)
Home to school transport	10.09.14	CS	Adequate	Adequate	3(2)	1(0)	2(2)	0(0)
County planning process	17.09.14	ETE	Adequate	Adequate	5(4)	0(0)	2(2)	3(2)
IT Asset management	14.10.14	CR	Limited	Limited	4(3)	0(0)	3(3)	1(0)
Family placement and foster care	05.12.14	CS	Limited	Limited	16(7)	1(1)	15(6)	0(0)
Hampshire Education Psychology Service	12.05.15	CS	Adequate	Adequate	2(0)	1(0)	0(0)	1(0)
Regeneration	29.05.15	ETE	Adequate	Adequate	9(0)	0(0)	7(0)	2(0)
Platform monitoring (Windows & Linux)	21.05.15	CR	Adequate	Adequate	3(0)	3(0)	0(0)	0(0)
Developer Contributions	01.06.15	PG	Adequate	Adequate	5(2)	0(0)	3(2)	2(0)
Recruitment	06.07.15	CR	Adequate	Adequate	2(2)	2(2)	0(0)	0(0)
Charging and Contributions Policy for CIC	10.07.15	CS	No	No	9(5)	0(0)	3(2)	6(3)
School Thematic 1- Contract Management	21.07.15	CS	Limited	Limited	5(1)	0(0)	3(1)	2(0)
IT Business Continuity	18.08.15	CR	Limited	Limited	18(8)	5(1)	12(7)	1(0)
Extra Care Housing	05.08.15	AS	Adequate	Adequate	3(0)	0(0)	0(0)	3(0)
Business Units – printing services	07.08.15	CCBS	Adequate	Adequate	7(0)	6(0)	1(0)	0(0)

Audit title	Report date	Directorate Sponsor	Audit Assurance		Management Actions (of which are 'high' priority)			
			Original	Current	Reported	Pending	Cleared	Overdue
Accounts Payable	18.08.15	CR	Adequate	Adequate	12(3)	2(0)	9(3)	1(0)
Contract management (HPSN2)	27.08.15	CR	Adequate	Adequate	4(0)	2(0)	2(0)	0(0)
District Working Arrangements	6.10.15	ETE	Limited	Limited	12(4)	11(4)	1(0)	0(0)
Wireless Security	8.10.15	CR	Adequate	Adequate	3(0)	2(0)	1(0)	0(0)
School thematic review - Governance	07.10.15	CS	Adequate	Adequate	10(0)	3(0)	7(0)	0(0)
Highways Asset Management	14.10.15	ETE	Adequate	Adequate	10(0)	5(0)	5(0)	0(0)
IBC Order to Cash	14.10.15	CR	Adequate	Adequate	2(2)	1(1)	1(1)	0(0)
Personalisation and Direct Payments	14.10.15	AS	Limited	Limited	14(4)	12(4)	0(0)	2(0)
Health and Safety	21.10.15	PG	Limited	Limited	12(4)	12(4)	0(0)	0(0)

5. Executive Summaries of new reports published concluding a 'Limited' or 'No' assurance opinion

District Working Arrangements										
<p>Directorate Sponsor: Economy Transport & Environment</p> <p>Key Contacts: Colin Taylor, Interim Deputy Director; Stuart Giddings, Head of Highways 9HQ); David Richardson, Principal Engineer, Highways Management; April Chambers, Senior Project Manager.</p> <p>Final Report Issued: 6 October 2015</p>	<p>Assurance opinion:</p> <div style="text-align: center;">  <p>Limited</p> </div>	<p>Management Actions:</p> <div style="text-align: center;">  <table border="1"> <caption>Management Actions Risk Distribution</caption> <thead> <tr> <th>Risk Level</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>Low</td> <td>6</td> </tr> <tr> <td>High</td> <td>4</td> </tr> <tr> <td>Medium</td> <td>2</td> </tr> </tbody> </table> </div>	Risk Level	Count	Low	6	High	4	Medium	2
Risk Level	Count									
Low	6									
High	4									
Medium	2									
<p>Summary of key observations: District Working Arrangements are in place for a number of areas; this review concentrated on those in respect of grass cutting/weed control and capital works.</p> <p>For each area of work reviewed, there was an agreement with each district setting out their responsibilities. However, many were initiated and agreed between five and ten years ago, and have not been reviewed to ensure that they continued to contain appropriate data, or to confirm that they remain fit for purpose.</p> <p>The capital works areas demonstrated a good relationship between the capital team and the districts. All capital projects were fully documented and monitored, with regular meetings and reports showing progress through the various stages to completion.</p> <p>However, testing within the grass cutting and weed control areas highlighted the requirements of the agreement were not being met in all areas. In some cases progress reports and annual reports were not being submitted promptly or at all to HCC. There is a risk this may result in a lack of awareness of the activities being carried out by the districts, or demonstrate that value for money is being achieved.</p> <p>The funding calculation for grass cutting appeared overly complex, and processes for allocation, reporting and funding were not followed in all cases</p>										

Personalisation & Direct Payments										
<p>Directorate Sponsor: Adult Services</p> <p>Key Contacts: Richard Ellis, Deputy Director Adult Services; Katherine Flower, Project Manager; Gary Smith, Assistant Director Policy and Strategic Commissioning; Sharon Harding Principal Accountant; Karen Alexander, Governance Manager</p> <p>Final Report Issued: 14 October 2015</p>	<p>Assurance opinion:</p> <div style="text-align: center;">  <p>Limited</p> </div>	<p>Management Actions:</p> <div style="text-align: center;">  <table border="1"> <caption>Management Actions Risk Distribution</caption> <thead> <tr> <th>Risk Level</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>High</td> <td>4</td> </tr> <tr> <td>Medium</td> <td>6</td> </tr> <tr> <td>Low</td> <td>4</td> </tr> </tbody> </table> </div>	Risk Level	Count	High	4	Medium	6	Low	4
Risk Level	Count									
High	4									
Medium	6									
Low	4									
<p>Summary of key observations:</p> <p>There were comprehensive and up to date policies and procedures for Adult Services staff available on the intranet and responsibilities were clearly defined in the guidance. The guidance had recently been updated as a result of the Care Act 2014. There was also up to date information, on-line assessment, links to further information and contact information available for service users on the internet.</p> <p>A random sample of direct payment clients was reviewed as part of this audit and the eligibility criteria to receive support from HCC was clearly defined in accordance with the Department of Health. All clients reviewed had been assessed and met the eligibility criteria.</p> <p>However, testing identified instances whereby:</p> <ul style="list-style-type: none"> • there was an absence of signed Direct Payment Agreements; • payment of provision had commenced before the Direct Payment Agreement had been signed; • an authorised support plan was not recorded on AIS; and • in over half of the cases reviewed we were unable to confirm that the client had a dedicated bank account for direct payments as required in the Direct Payment Agreement. <p>Additionally there was no evidence that initial reviews had been conducted for any of the sample reviewed and half had not been reviewed on an annual basis in accordance with documented procedures.</p> <p>The whole DP process is under review and dedicated bank accounts are as part of that.</p>										

Health & Safety								
<p>Directorate Sponsor: Policy & Governance – Corporate Services</p> <p>Key Contacts: Paul Archer, Director Policy & Governance; Barbara Beardwell, Head of Governance and Monitoring Officer; David Kelly, Head of Legal Services; Charles Gilby, Head of Health & Safety</p> <p>Final Report Issued: 21 October 2015</p>	<p>Assurance opinion:</p> <div style="text-align: center;">  <p>Limited</p> </div>	<p>Management Actions:</p> <div style="text-align: center;">  <table border="1"> <caption>Management Actions Data</caption> <thead> <tr> <th>Category</th> <th>Count</th> </tr> </thead> <tbody> <tr> <td>High</td> <td>4</td> </tr> <tr> <td>Medium</td> <td>8</td> </tr> </tbody> </table> </div>	Category	Count	High	4	Medium	8
Category	Count							
High	4							
Medium	8							
<p>Summary of key observations:</p> <p>During the period of time covered by internal audit testing (October 2014 – March 2015) Health & Safety responsibilities were devolved to individual departments. Whilst individual policies and procedures were found to be in place there were significant areas of duplication and inconsistency in operations.</p> <p>One significant example was in respect of “Reporting of Injuries, Diseases and Dangerous Occurrences Regulations” (RIDDOR). Whilst procedures were in place within each department these reflected different approaches, heightening the risk of under or over reporting.</p> <p>The appointment of a new corporate Head of Health and Safety was made in October 2014 to provide overall corporate responsibility and strengthen governance arrangements. At the time of the audit, weaknesses identified in the report had been identified by the Head of Health and Safety, and work was ongoing with Departments to address the issues.</p>								

6. Fraud and Irregularities

In accordance with the Local Government Transparency Code 2014 there is a requirement on local authorities to publish the following information with regard counter fraud work:

Local Government Transparency Code 2014	01.04.15 – 31.08.15
Part 2 Requirements - Fraud	
Number of occasions powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers have been used	Nil
Total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud	2 fte*
Total number (absolute and full time equivalent) of professionally accredited counter fraud specialists	3 fte*
Total amount of time spent by the authority on the investigation and prosecution of fraud	66 days
Total number of fraud cases investigated	4**

*relates to internal audit staff across the wider SIAP only (does not include other areas of the Council that may affect reported figures i.e. legal, HR, Trading Standards, departmental investigating officers etc.)

**the definition of fraud is as set out by the Audit Commission in *Protecting the Public Purse* - 'the intentional false representation, including failure to declare information or abuse of position that is carried out to make gain, cause loss or expose another to the risk of loss.'

7. Planning & Resourcing

The internal audit plan for 2015/16 was approved by the Council's Management Team and the Audit Committee in June 2015.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the County Council. Progress against the plan is detailed within section 8

8. Rolling Work Programme

Learning Audit title	Audit Progress							Audit Opinion
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued		
Emergency Planning and Resilience	✓	✓	✓	✓	✓	30.07.2015	Limited	
Health and Safety	✓	✓	✓	✓	✓	21.10.2015	Limited	
Capital programme	✓	✓	✓					
Contract management (HPSN2)	✓	✓	✓	✓	✓	27.08.2015	Adequate	
Contract management (SE7)	✓	✓	✓	✓	✓	20.10.2015	Adequate	
Contract management (ASMTS)	✓	✓	✓	✓	✓			
Asset management	✓	✓	✓	✓	✓	14.10.2015	Adequate	
Grants granted	✓	✓	✓	✓	✓	15.06.2015	Adequate	
Local management of 'shared service' processes	✓	✓	✓	✓	✓			

Learning Audit title	Audit Progress							Audit Opinion
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued		
Transparency agenda	✓	✓	✓	✓	✓			
Platform monitoring (Windows & Linux)	✓	✓	✓	✓	✓	21.05.2015	Adequate	
IT business continuity	✓	✓	✓	✓	✓	18.08.2015	Limited	
Safeguarding - Adults	✓	✓	✓	✓	✓	01.07.2015	Adequate	
School thematic review 1 – contract management	✓	✓	✓	✓	✓	21.07.2015	Limited	
School thematic review 3 - governance	✓	✓	✓	✓	✓	07.10.2015	Adequate	
Charging and contribution policy for children in care	✓	✓	✓	✓	✓	10.07.2015	No	
IOW Partnership	✓	✓	✓	✓	✓			
Adult services - thematic reviews – procurement cards / imprest	✓	✓	✓	✓	✓	22.06.2015	Limited	
Personalisation – direct payments	✓	✓	✓	✓	✓	14.10.2015	Limited	
Health Partnerships and joint commissioning (Assurance Mapping)	✓	✓	✓	✓	✓	11.06.2015	N/A	
Extra care housing	✓	✓	✓	✓	✓	05.08.2015	Adequate	
Blue Badges	✓	✓	✓	✓	✓	11.06.2015	Adequate	
Waste Disposal	✓	✓	✓	✓				
District working arrangements	✓	✓	✓	✓	✓	06.10.2015	Limited	
Term engineering contracts	✓	✓	✓	✓	✓			
Business units – printing services	✓	✓	✓	✓	✓	07.08.2015	Adequate	
Property Strategic Partners	✓	✓	✓	✓	✓			

Learning Audit title	Audit Progress							Audit Opinion
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued		
Contract management – Matrix	✓	✓	✓	✓	✓			
Property Joint Working Arrangements	✓	✓	✓	✓	✓	23.06.2015	Limited	
Governance arrangements	✓	✓	✓	✓	✓			
Recruitment and induction / positions and organisation hierarchy	✓	✓	✓	✓	✓	06.07.2015	Adequate	
IBC Order to Cash	✓	✓	✓	✓	✓	14.10.2015	Adequate	
Accounts payable	✓	✓	✓	✓	✓	18.08.2015	Adequate	
Procurement – category management	✓	✓	✓	✓				
Corporate cross cutting								
Sold services	✓							
Equality impact assessments	✓	✓						
Information management	✓	✓						
Capital programme	✓							
Information security	✓	✓	✓	✓	✓			
Local management of 'shared service' processes								
Employment of temporary workers	✓	✓	✓					
Corporate Governance								
Risk Management	✓	✓	✓					
Transparency agenda								

Learning Audit title	Audit Progress							Audit Opinion
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued		
National Fraud Initiative	✓	n/a	✓					
Proactive fraud initiatives – Fraud Risk Register/ Analytics	✓	n/a	✓					
Reactive fraud investigations	n/a	n/a	n/a	n/a	n/a	n/a		
Annual Governance Statement	✓	✓	✓	✓	n/a	n/a	-	
Assurance mapping	✓	✓	✓					
Information Technology								
Capacity planning and management								
Change management								
Inventory management								
IT operating systems	✓	✓	✓	✓	✓			
Business processes and ordering process								
Wireless security	✓	✓	✓	✓	✓	08.10.2015	Adequate	
Hosted Schools Services (HSS)	✓	✓	✓	✓				
IBC/SAP	✓	✓						
Data centre storage	✓	✓	✓					
Procurement & Contract Management								
Procurement - corporate development								
Procurement - strategy and governance								

Learning Audit title	Audit Progress							Audit Opinion
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued		
Contract management - Term engineering								
Contract management - Property Strategic Partners	✓	✓						
Contract management - Matrix								
Contract management - Broadband								
Contract management – Street Lighting								
Contract management - corporate								
Category management – Public Health	✓	✓	✓	✓	✓			
Category management – children’s services								
Category management								
Highways maintenance	✓	✓	✓	✓				
Southern construction framework	✓	✓	✓	✓				
Corporate objective - Safer and more secure for all								
Safeguarding - Children								
School thematic review 1 – Procurement Cards	✓	✓	✓	✓				
School thematic review 2 - Performance related pay / pay policy	✓							
School thematic review 3 – Procurement (leasing / CIS etc.)	✓							
School thematic review 4 – SFVS/ Liaison	✓							
School thematic review - IT	✓	✓	✓					

Learning Audit title	Audit Progress							Audit Opinion
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued		
Children's services establishments - thematic reviews	✓	✓	✓	✓				
Establishment reactive review – Hatherden Primary School	✓	✓	✓	✓	✓			
Establishment reactive review – Marlborough Infant School	✓	✓	✓	✓	✓			
Establishment reactive review – Linden Education Centre	✓	✓	✓	✓	✓			
Westgate school	✓	✓	✓	✓	✓			
South View Infant and Nursery	✓	✓	✓	✓	✓	01.09.2015	Adequate	
SFVS	n/a	n/a	n/a	n/a	n/a	27.05.2015	n/a	
Services for young children	✓	✓	✓					
Hampshire Futures (Outdoor Ed etc.)	✓	✓	✓	✓				
SEN and specialist advisory teachers	✓							
Electronic case recording system								
Integrated Youth Service and Care Leavers								
Non county placements/decision making for complex needs								
Friends and family placements	✓	✓	✓	✓				
Governor Services	✓	✓	✓	✓	✓			
Primary Behaviour Service (to include outreach work)								
Troubled families - governance	✓	✓	✓	✓				
Troubled families - claims	✓	n/a	✓					

Learning Audit title	Audit Progress							Audit Opinion
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued		
Care Provisions	✓	✓	✓	✓				
Children's Services - Registration of Social Workers	✓	✓	✓	✓				
Corporate objective - enhancing our quality of place								
Intelligent Transport Systems								
Enterprise M3 LEP - governance								
CCBS establishment thematic review								
Solent LEP	✓							
Section 38 Road Making Agreements								
Corporate objective - Maximising wellbeing								
Adult services establishments - thematic reviews - transport	✓	✓	✓					
Adult services establishments - thematic reviews – amenities accounts	✓	✓	✓					
Adult services establishments - thematic reviews								
Personalisation - self directed support & direct payments	✓	✓	✓	✓	✓			
Direct payments								
Reablement services	✓	✓	✓	✓	✓			
High cost placements								
Deprivation of liberty safeguards								
Adult Services - Registration of social work staff	✓	✓	✓	✓	✓			

Learning Audit title	Audit Progress							Audit Opinion
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued		
Panel process	✓	✓	✓	✓	✓			
Social care reform / Implementation of the Care Act								
Electronic Care Monitoring System (ECM)								
Extra care housing								
Better Care Fund								
Data Quality on AIS								
Transition of clients to new care providers								
Miscellaneous Reviews								
Business units	✓							
Hampshire/ Reading Property Partnership	✓	✓	✓	✓	✓			
Property Services' business plan and strategy								
Governance of pre-contract approvals								
Financial assessment & benefits	✓	✓	✓	✓				
Corporate Shared Services / IBC								
Governance Arrangements								
User Access								
System Integration Testing	✓	✓	✓	✓	✓	13.10.2015	Adequate	
UAT / Regression Testing	✓	✓	✓	✓	✓	15.10.2015	Substantial	

Learning Audit title	Audit Progress							Audit Opinion
	Audit Scoping Commenced	Audit Outline issued	Fieldwork commenced	Fieldwork complete	Draft report issued	Final report issued		
Data Migration	✓	✓	✓	✓	✓	14.09..2015	Adequate	
Recruitment & Induction								
Employment Practices – Casework	✓	✓	✓	✓	✓			
Payroll	✓	✓						
Planning, budget monitoring / forecasting	✓							
Order to Cash								
Purchase to Pay	✓	✓						
Debt Collection								
Category Management								
Purchase Cards	✓	✓	✓					
Property Management								
Procurement Strategy & Process								
Employer pension responsibility	✓							
Data merging – pension / payroll data (quality assurance and advisory role)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the County Council. Below are the variations made to the original 15/16 audit plan approved by the Audit Committee in June 2015.

Plan Variations	
Removed from the plan	Reason
Occupational Health	Management request reprioritised by subsequent audit request – to reconsider in 16/17 plan
Workforce Development	Management request reprioritised by subsequent audit request – to reconsider in 16/17 plan
Workforce Planning	Management request reprioritised by subsequent audit request – to reconsider in 16/17 plan
Taxation	To be incorporated as part of the P-Card review
Health and Safety	Due to timescales for completing management actions arising from 2014/15 review
Electronic Case Recording System	Management request to defer to 2016/17 due to new system being developed
Public Services Network (PSN)	Management confirmed that project complete and compliance certificate obtained in May 2015
Client Pathway	Management request to defer as affected by operating model for Transformation to 2017
Adult Services Workforce	Agreed with management that the proposed scope requires a management rather than audit review
Younger Adults Care Programme	Programme launch deferred to 2016/17
Additions to the plan	Reason
System Integration Testing	High risk due to on-boarding of new partners (shared services)
UAT / Regression Testing	High risk due to on-boarding of new partners (shared services)
Data Migration	High risk due to on-boarding of new partners (shared services)
Section 38 Road Making Agreements	Significant staffing changes – ongoing assurance requested
Employer Pensions Responsibility	Was previously in all partners' plans but can be covered as one review within shared services
Data Centre Storage	Review requested in light of increased partnership and sold service provision
Data merging – pensions and payroll data (advisory)	Management request for quality assurance and advice on processes