

Report

Report to:	Risk and Audit Scrutiny Forum
Date of Meeting:	18 June 2013
Report by:	Executive Director (Finance and Corporate Resources)

Subject:	Audit Scotland Report 'Responding to Challenges and Change - An Overview of Local Government in Scotland 2013'
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1. Purpose of Report

1.1. The purpose of the report is to:-

- ♦ provide the Risk and Audit Scrutiny Forum with a summary of the information contained within the Audit Scotland report 'Responding to Challenges and Change – An Overview of Local Government in Scotland 2013' published on 28 March 2013

2. Recommendation(s)

2.1. The Forum is asked to approve the following recommendation(s):-

- (1) that the key points of the report are noted and that it is noted that relevant actions will be taken forward by designated officers; and
- (2) that it is noted that a report was submitted to the South Lanarkshire Partnership Board meeting held on 12 June 2013 to reflect those areas of relevance to the Partnership.

3. Background

3.1. In March 2013, Audit Scotland published the above report on behalf of the Accounts Commission. This 'overview' report is prepared each year and covers key areas of current and future activity relative to local government and an opinion on how these are, or should be, managed. A copy of the full report can be found on the Audit Scotland website at <http://www.audit-scotland.gov.uk/media/article.php?id=231>.

3.2. The content of the Audit Scotland report is structured around two headings, ie:-

- Service challenges in 2013
- Use of resources in 2012

3.3. The report acknowledges pressures and challenges for local authorities and makes a number of recommendations to address these. It is noted that 'pressures' relate to resource and service demands and that 'challenges' relate to public service reform. There are four key headings relative to these pressures and challenges, namely:-

- leadership and governance;
- working in partnership;
- service changes;
- performance management and improvement

The detail of the report provides comment on specific areas of concern and also how some of these may be addressed.

- 3.4. Audit Scotland identified priorities for local authorities against the backdrop of tightening budgets and public sector reform. Priorities relate to:-
- achieving best value and improving outcomes. This takes account of leadership and governance; partnership working; service changes; and performance information and management, and includes the role of elected members.
 - encouraging councils to discuss the content of the report with community planning partners. This contributes to effective leadership of community planning and also to improved outcomes.
- 3.5. A similar report was presented to the Forum in September 2012 which referred to consideration of the Audit Scotland Overview Report dated March 2012. The Council identified a small number of actions to be taken forward. These progressed as appropriate during 2012/2013.

4. South Lanarkshire Council's Response

- 4.1. The Audit Scotland report contains a wide range of observations and recommendations. The key headings noted within the report are:-

Part 1 Service Challenges in 2013

- Demand and resource pressures continue to build
- Public service reform is gathering pace; councils and Community Planning Partnerships are at its centre
- Welfare reform
- Other changes
- Reform and growing expectations of community planning
- Reviewing services and implementing options
- Arms Length External Organisations
- Councillor involvement in performance, improvement and governance is crucial
- Using cost information more effectively
- Governance of finances

Part 2 – Use of Resources in 2012

- Significant changes in make up of those leading, managing and working in councils
- Reducing staff numbers
- Workforce related financial pressures
- Financial reserves strengthened, but funding is decreasing and significant cost pressures are growing
- Indebtedness
- Reserves
- Financial reporting and management

From the detail noted above, it is evident that the Audit Scotland report covers a wide range of council activity both from financial and operational perspectives and also taking account of internal and external influences. The report provides an opinion on how councils are operating at the present time and also highlights significant challenges for the future and makes recommendations on how these should be addressed. Whilst the report is not prescriptive, it is important that councils consider its content and reach an opinion on the most appropriate way forward.

- 4.2. Based on a full review of the report, officers across Resources were able to identify particular points which required consideration. It was then possible to confirm the Council's current position and where appropriate identify action to be taken. The result of this review is that a number of actions have been identified which will now be taken forward by designated officers. This has been translated into a position statement and action plan, which is attached at Appendix 1. The Forum is asked to note that Internal Audit will review progress made on these actions and their adequacy.
- 4.3. The Forum is advised that the report makes only a few references to individual councils. In respect of South Lanarkshire Council there are only two instances. These are in the following context:-
- (1) Movements in net indebtedness 2003/2004 to 2011/2012
 - (2) General fund balances (as a percentage of net cost of services) as at 31 March 2012.

Items 1 and 2 are referenced to all councils. There are no new actions required by South Lanarkshire Council and the Forum is asked to note that, in respect of the General Fund Balance, this is considered as part of the overall budget strategy.

- 4.4. There are elements of the report which are of particular relevance to the South Lanarkshire Community Planning Partnership and the Forum is asked to note that these will be presented to the Partnership Board for consideration. The report to the Board will include reference to specific actions as appropriate.
- 4.5. It is also of relevance for the Forum to note that the planning process for the Internal Audit Plan 2013/2014 led to the inclusion of a number of areas of work which will contribute towards areas now identified within the Audit Scotland Overview Report. This demonstrates the Council's awareness of current issues and its proactive approach to continuous improvement.

5. Next Steps

- 5.1. The Forum is asked to note the contents of this report and that the relevant actions will be taken forward by designated officers.
- 5.2. Forum is also asked to note that a report will be presented to the South Lanarkshire Partnership Board to reflect those areas of relevance to the Partnership.

6. Employee Implications

- 6.1. There are no direct employee implications.

7. Financial Implications

- 7.1. There are no direct financial implications.

8. Other Implications

- 8.1. Considering the detail of the report and identifying actions as appropriate contribute towards effective risk management.
- 8.2. There are no implications for sustainability in terms of the information contained in this report.

9. Equality Impact Assessment and Consultation Arrangements

- 9.1. This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy and, therefore, no impact assessment is required.

9.2. Consultation has taken place with Resources as appropriate.

Paul Manning

Executive Director (Finance and Corporate Resources)

16 May 2013

Link(s) to Council Values/Objectives

- Promote performance management and improvement

Previous References

- None

List of Background Papers

- Audit Scotland Report 'Responding to challenges and change – An overview of local government in Scotland 2013'.

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

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Part 1 - Service challenges in 2013

Ref	Key point	SLC position	Action/Responsibility/Date
<i>Demand and resource pressures continue to build</i>			
17	Longer term plans (to meet savings and efficiency programmes) need to have clear links to workforce and asset planning strategies. These are not viewed by Audit Scotland as being well developed at the present time.	<p>Proposals to establish a Workforce Strategy Board are being developed for consideration by CMT and Committee, which will link in with the Asset Planning Group</p> <p>The Council places a strong emphasis on Asset Management on a corporate basis which includes many key assets and programmes being managed centrally. This allows asset management to be linked and integrated to other key strategies. The Council is currently reviewing its Workforce Strategy and the associated action plan will include specific reference to links to asset management.</p>	
18	Councils need to follow through community engagement activity with publication of what people said and how this influenced budget decisions.	<p>Outcome of budget consultation reported to those who took part and to Committee.</p> <p>Our expectation is that outcomes of all consultation and community engagement are made available through our consultation database.</p>	
<i>Public service reform is gathering pace; councils and Community Planning Partnerships are at its centre</i>			
20	Shifting resources to preventative activity presents a major challenge for councils and their partners.	The Community Planning Partnership recognises the importance of preventative approaches and this is reflected in the Single Outcome Agreement. Partnership Improvement Plans include actions which will now be monitored and reported to the Council and Partnership. It is envisaged that reporting arrangements (through the use of IMPROVe) will be in place towards the end of 2013.	
21	There is an emphasis on the importance of community planning and that councils need to work with partners to determine what needs to be done to meet the	The new 10 year SOA with its focus on National Priorities and the creation of a specific Partnership Priority around Tackling Poverty is	

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	growing expectations in respect of community planning.	seen as showing the commitment to a step change in community planning. The Partnership is also committed to a review of current structures to ensure that they are fit for purpose in delivering the Statement of Ambition and it is also committed to sharing financial information on spend and spending activity to help inform budget and planning decision making. The responsibility for this rests with the Partnership Board with action to be delivered within the first three years of the 10 year SOA.	
	Welfare reform		
24	Noted that councils are responding to this major change and anticipating the effect on local communities. There is evidence of councils working together and with partners (eg housing associations) to plan for changes.	The Council has established a Welfare Reform Officer Working Group to manage the requirements of the new legislation. A Welfare Reform Risk Register has been prepared.	
	Other changes		
27	Impact of Police and Fire Reform (Scotland) Act 2012.	There has been no impact to date on the partnership from the reorganisation of police and fire and partnership activity continues as normal. South Lanarkshire Partnership Board will keep this under review.	
28	Work on integrating adult health and social care is recognised as aiming to improve the quality and consistency of care for older people and to move resources to community services and away from institutional care. Noted as impacting on major public services and potentially the biggest change in local government since 1996.	Discussions are already underway internally and on a partnership basis to look at the implications of the Scottish Government Guidance and proposed future legislation with regards to Health and Social Care Integration. Much of these discussions and future proposals with regards to the model of delivery will build upon the Reshaping Care agenda which is specifically looking at shifting the balance of services towards community based alternatives and away from institutional settings. Further guidance will be available following the publication of the draft bill in the summer of 2013.	<p>Action Proposed way forward will be agreed through discussion between Chief Executives of SLC and NLC, Directors of Social Work and NHS Chief Executive</p> <p>Responsibility Chief Executive and Executive Director, Social Work Resources</p> <p>Date TBC</p>

Ref	Key point	SLC position	Action/Responsibility/Date
29	Significant level of demographic change, with number of people 75 and over increasing by over 80% between 2010 and 2035.	<p>Reshaping care for Older People is a national approach to address the challenges of an ageing population and the demands this will make on traditional health and care services. This approach is reflected in the Council Plan 2012-2017 and within the priority objective to 'improve services for older people'. The service planning process which informs both the Council Plan and Resource Plans takes account of economic and social analyses provided by the Central Research Unit.</p> <p>Furthermore, South Lanarkshire partners have prepared a Local Transformation Plan (2012) which sets out the vision across the Local Authority, Health, Voluntary and Independent providers identifying how these demographic changes will be addressed. Work will continue based on the direction of travel set out in this Local Transformation Plan.</p>	
	<i>Reform and growing expectations of community planning</i>		
35	Introduction of the new framework to audit Community Planning Partnerships.	The recent Audit Scotland report 'Improving Community Planning' is being taken to the South Lanarkshire Board for consideration and it is expected that this will help inform the proposed structural review.	
37	There is still a long way to go before the full potential of community planning is recognised.	The partnership recognises the potential for community planning as contained in the Statement of Ambition but is also aware of the statements by Audit Scotland that without changes in accountability – especially by nationally directed bodies – the full potential is unlikely to be realised.	<p>Action The aim is for use of IMPROVE by all partners, in relation to the SOA, to monitor and report on progress to help improve the potential of community planning.</p> <p>Responsibility Head of Audit and Improvement</p>

Ref	Key point	SLC position	Action/Responsibility/Date
			Date June 2014
42	Many councils and CPPs do not link consultation and engagement activity with decision making to adapt and improve services.	There already exists a partnership Community Engagement Framework and consideration is now being given to expanding the membership of the Community Engagement Coordination Group, to include representatives of the Community Planning Partnership. This will ensure awareness and understanding of activity across the South Lanarkshire area.	Action Report proposals for membership of Community Engagement Coordination Group Responsibility Employee Development and Diversity Manager Date Sept 2013
<i>Reviewing services and implementing options</i>			
44	Options appraisal (when considering how best to deliver a service) needs to be rigorous, challenging and based on a clear business case.	The Council's Service Review Guidance includes an outline the Options Appraisal process for consideration in all service reviews.	
<i>Arms Length External Organisations</i>			
54	There should be a periodic and systematic review of whether an ALEO remains best option for service delivery.	A report to Executive Committee (1 May 2013) by Community and Enterprise Resources presented proposals for developing a new Physical Activity and Cultural Strategy in respect of services delivered by South Lanarkshire Leisure and Cultural Limited. This sets the foundation for future policy development in this area. Also, the Good Governance Group regularly reviews the Council's use of ALEO's by use of the Accounts Commission Guidance, and Business Plans are submitted each year for scrutiny by the Council.	
<i>Councillor involvement in performance, improvement and governance is crucial</i>			
62	Performance audit reports have confirmed more work required on performance information and management.	IMPROVE provides a sound basis for performance management and reporting and continues to be developed to provide additional information as required. There is an	

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		established framework of reporting to Committees and Forums on a regular basis.	
67	Performance management in partnership working can be challenging and CPPs need to demonstrate that they are improving local outcomes.	The identification of Priority Outcomes is intended to enable the Council and its partners to have more sight of local circumstances and conditions. The Local Outcomes relate to delivering more specific outcomes and actions. The SOA also includes Prevention Plans linked to actions under each Priority aimed at improving local outcomes through a preventative and early intervention approach. Work is underway to enable the use of IMPROVe by all partners to monitor and report on progress of the SOA, which will help improve the potential of community planning.	See action at 37 above
68	Query over partners accountability linked to variation in the extent to which partnership objectives are built into partners' performance management arrangements.	The use of the IMPROVe system to monitor and report on progress should increase the accountability of the partners to the Priorities in the 10 year SOA. In the case of the Council this will include actions that are already in the Council Plan and Resource and Service Plans.	<p>Action Confirm how partners will reflect the new SOA in their own strategies and communicate this. This will include shared outcomes being included in their performance management systems and also identification of estimated funding commitment to South Lanarkshire</p> <p>Responsibility Head of Audit and Improvement</p> <p>Date March 2014</p>
	<i>Using cost information more effectively</i>		
69	Councils need to make more efficient use of cost information and should make use of benchmarking to compare service costs and quality with similar councils.	A recent review illustrated that there are a number of areas where services produce costing information to benchmark with others. Most recently benchmarking data was produced by the Improvement Service providing a number	

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		of indicators showing costing and other information across all Scottish councils. Based on the determination of Solace benchmarking family groups, work will be undertaken to compare results and identify opportunities for improvement.	
	Governance of finances		
71	Under resourcing of internal audit.	<p>Informal bench-marking has been carried out with other Scottish local authorities and indicates that SLC Internal Audit is suitably resourced for size of Council.</p> <p>Reports to CMT/RASF/Executive Committee confirmed adequate resources to deliver 2013/14 Audit Plan</p> <p>Resourcing of Internal Audit was considered as part of AIS review during 2012/13.</p>	
72	Audit committees should be chaired by some who is not a member of the political administration.	The Council's Risk and Audit Scrutiny Forum is chaired by a member of the Opposition.	
75	Delays in updating key governance documents eg Standing Orders, Financial Regulations and Schemes of Delegation.	These documents are updated after each Council election and are reviewed mid-term. Amendments are also made on an <u>ad hoc</u> basis as and when required.	
78	Restructuring of management teams sometimes means that the chief financial officer is often not a member of the senior management team.	The Executive Director of Finance and Corporate Resources is the Chief Financial Officer and is a member of the Corporate Management Team.	
80	Councils cannot afford to be risk averse. The focus is on being risk aware.	The Council's Risk Management Strategy, training/guidance and general philosophy to risk is aimed at being risk aware and encourages a risk embracing and innovative attitude where gains can be achieved through calculated risk taking. The Council is looking to take this further this year, through the promotion of opportunity risk management.	<p>Action Develop guidance on opportunity risk management</p> <p>Responsibility Risk Adviser</p> <p>Date September 2013</p>

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81	Risk management should be embedded and aligned throughout the council. It should not simply be a compliance exercise but should help inform decision making.	Risk management is now well embedded throughout the Council. As well as a high level risk register, the Council has established risk registers aligned to Resource Plans and risk workgroups are in place within Resources. Risk management is actively undertaken in projects, partnerships and decision making processes. In particular risk management is encouraged at times of significant change. The Council has a dedicated risk register for Welfare Reform. Risk registers are utilised by both Internal Audit and Emergency Planning in assessing areas for review and in the development of emergency plans.	

Part 2 – Use of Resources in 2012

Ref	Key point	SLC position	Action/Responsibility/Date
	<i>Significant changes in make up of those leading, managing and working in councils</i>		
85	34% of councillors new to local government at May 2012 elections.	A programme of training for all elected members was successfully delivered in 2012/2013 and a further programme of corporate and individual member learning is planned for 2013/2014.	
86	Many councillors have some new aspect to their roles as part of the political administration.	Members of specific committees/forums have had training in relation to their role, eg members of Licensing Boards, Licensing Committee, Appeals Panel, Planning Committee and Planning Local Review Body etc. Future training topics are planned to assist those with more senior roles including effective meeting skills, time management, negotiation skills and speaking with impact.	
89	It is for each council to decide on a structure that best suits local needs, which is kept under review and remains fit for purpose.	The Council acknowledges and agrees with this recommendation.	

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90	There is no statutory requirement in Scotland (unlike England) for committees to reflect the political composition of the council overall.	It is accepted there is no such legal requirement in Scotland. However the composition of South Lanarkshire Council Committees reflects the political composition of the Council as a whole.	
91	Councillors must be provided with effective training and development (to help foster new ideas and renewed impetus), with scrutiny skills a priority.	An evaluation is planned to measure the effectiveness of training provided and help plan for future sessions. All Risk and Audit Scrutiny Forum members have received training in scrutiny skills.	Action Issue evaluation survey to all elected members Responsibility Head of Administration and Legal Services Date August/September 2013
95	Councils must maintain senior managers' skills and build resilience and capacity within smaller senior management teams.	Existing programme of management development being reviewed to ensure meets current demands. Format of Leadership development programme for senior team being considered.	Action Complete and report on review of management development programme. Responsibility Employee Development and Diversity Manager Date March 2014
	Reducing staff numbers		
96/ 97	Councils need to monitor consequences to services of reducing staff numbers. There has been a decrease of approximately 6.4% (FTE) since 2010.	Equality Impact Assessments taking account of effect of financial and service decisions on the workforce. Workforce Strategy Board (see 17 above) will be responsible for monitoring and reporting this. Within SLC there has been a decrease in FTE numbers of 780.54 ie 6% between 2010 and 2012.	

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100	Workforce plans must be up to date and take a longer term view in line with service plans.	The Council is currently reviewing its Workforce Strategy which will include an associated action plan to include links to service planning.	
102	Need to demonstrate that business cases and schemes associated with staff voluntary early release realise anticipated level of savings.	Approvals process in place for all early release arrangements involving Executive Director and Head of Personnel. These requests include details of the business case and savings timescales.	
Workforce related financial pressures			
106	Noted that councils are making provisions for and earmarking reserves to deal with equal pay claims. Audit Scotland will consider equal pay implementation in performance audit on workforce planning.	The Council will continue to consider its position in relation to Equal Pay. There has been no requirement to make a provision in the Council's accounts. The Council will continue to monitor this position.	
108 & 109	The Public Service Pensions Act 2013 requires an end to the current final salary pension schemes; establishing a link between state pension age; and improving scheme governance arrangements. These changes apply to the local government pension scheme in Scotland and must be implemented by April 2015. Within the next two years Cosla, local authorities and trade unions must consult and conclude negotiations on the design of a successor scheme.	<p>The Council will participate in discussions and meetings at appropriate forums about the proposed changes to the pension and implement new arrangements. This will include discussion and meetings of the pensions body Scottish Local Government Pensions Advisory Group (SLOGPAG) in regard to concluding negotiations on the design of a successor scheme.</p> <p>Also, to put in place arrangements to manage the implementation of the Pension Scheme changes proposed for 2015, alongside any other changes in Pension arrangements.</p>	<p>Action (1) Participate in discussions with SLOGPAG (2) Manage implementation of the Pension scheme changes for 2015 and any other changes in Pension arrangements</p> <p>Responsibility Head of Personnel Services</p> <p>Date (1) 2013-2015 (2) August 2013 – April 2015</p>
110 - 113	Effective absence management can help reduce sickness absence rates and result in savings on staff cover and overtime and lessen any impact on service delivery.	<p>Sickness absence is monitored and reported at CMT and Committee level quarterly. The average number of days lost per employee and % are:</p> <ul style="list-style-type: none"> • 2009/10 8.5 days (4%) • 2010/11 7.8 days (3.8%) • 2011/12 7.5 days (3.8%) 	

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	<i>Financial reserves strengthened, but funding is decreasing and significant cost pressures are growing</i>		
116	Most councils increased council tax collection rates. Councils will continue to pursue previous years' council tax through ongoing recovery process.	The level of income tax collected (in year) for 2011/12 was 95.6% - an increase on previous years figures of 94.7% (2010/11) and 94.9% (2009/10). Recovery in 2012/13 was £0.523m (20.9%) above target.	
117	Procurement Capability Assessment introduced in 2009. Average score for councils has been improving.	SLC have seen significant improvements in the PCA score gaining 55% in 2012. This places the Council 6 th in the country. The Council continues to consider the PCA and areas for improvement.	
121	Noted that capital grants forecast to be cut in 2013/14 and to increase in 2014/15. Councils are considering new ways of financing capital expenditure.	The Council has an approved capital programme for roads and schools which includes affordable borrowing to fund works. A programme for other works is in place for 2013/14, and preparation of a new capital programme will take place this year, and will consider capital grant and other funding sources.	Action Preparation of new capital programme Responsibility Head of Finance Date February 2014
123	Scottish Road Condition Survey 2010-12 indicates 0.3% improvement in council maintained roads in acceptable condition. Comment made in context of level of investment and need thereafter for continued maintenance.	Improvement of the roads network is one of the Council's Connect priorities. Significant additional resources have been provided to progress this objectives through the Roads Investment Programme which extends to 2019. Some severe winters over recent years have had an impact but the Council is making progress. There was a 1.2% reduction in the percentage of the roads network in need of maintenance between March 2011 and March 2013.	
	<i>Indebtedness</i>		
127	Overall level of net indebtedness has increased between 2003/14 and 2011/12 by 40% (from £9.1 billion to £12.9 billion). It should be noted that	The debt position for SLC has increased over the period however the data over years is not directly comparable as the figures in the report	

Ref	Key point	SLC position	Action/Responsibility/Date
	2011/12 figures include a notional debt figure in relation to PPP projects. This figure was not included in debt figures three years ago. It is noted that the position for each council must be considered in the context of its overall financial strategy and circumstances eg decision to transfer housing stock. There is a wide variation across councils in the levels of change in net indebtedness since the prudential code came into effect.	for 2011/12 now include the liability for PPP (for which the Council has not borrowed) which was not in the 2003/04 figures. The Council is required to produce annual report of levels of debt and its affordability.	
128	There is merit in examining wide variations in levels of indebtedness across councils. This may have far reaching consequences and a collective response (involving professional organisations, local government and perhaps auditors) is encouraged.	There are reasons why different councils will have varying levels of debt including retention of housing stock and PPP arrangements. Each council will consider its own circumstances and requirements to borrow. The Council will continue to monitor and report on its own levels of debt.	
Reserves			
131	27 councils experienced an increase in reserves in 2011/12.	The Council's general fund increased by £1.994m at the end of 2011/12. As a percentage of budget, the figure increases marginally, but remains below 2%.	
136	Councils have policies on the optimum levels of reserves they maintain to deal with unforeseen circumstances. Typically, these are in the range of 1-4% of net cost of services.	The Council's unearmarked general fund balance is the seventh lowest in Scotland on this percentage basis.	
137	Levels of reserves (beyond general fund reserves) vary across councils. These levels need to be viewed alongside the general fund position to identify the overall relevance.	Planning for the Council's reserves is reported as part of the budget strategy every year.	Action Continue to include reserves as part of budget strategy Responsibility Head of Finance Date May 2013

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	<i>Financial reporting and management</i>		
142	Concern over number of adjustments to accounts identified by auditors which often arise from complex issues, such as accounting for capital assets.	There have been no such concerns raised by our auditors.	
144	Increasing evidence of large variations of actual expenditure against budgets.	There have been no such concerns raised by our auditors.	
145	Increasing reports by auditors of weaknesses in some councils' basic accounting systems and controls.	There have been no such concerns raised by our auditors.	
146	Increase in reports of data loss (paper records not disposed of properly and computer equipment not secured and stolen).	Such issues are addressed by the Information Governance Board and included within the Action Plan and audit of progress. The Council's top risk has been identified as 'Information management not subject to adequate control' and a number of risk control actions have been identified for 2013-2015. Progress with these actions will be monitored through Figtree.	
147	Internal audit should provide assurance on effectiveness of financial controls across council activities.	Internal Audit provides assurance on individual assignments as appropriate, ie if financial controls are being tested. Overall opinion in respect of financial and operational control environments are conveyed in Assurance Report that is presented to CMT, RASF and Executive Committee on an annual basis.	
App 1 (page 29)	Action points (checklist) for councillors	A summary of the checklist points will be included within an elected members' evaluation of training currently being prepared (see 91 above) and the results used to inform any further actions required.	Action (1) Elected member evaluation of training. (2) Report on results of evaluation to CMT Responsibility Head of Administration and Legal Date (1) August/September 2013 (2) December 2013