
Internal Audit Work 2015/16 to October 2015

Report by Chief Officer Audit and Risk

Audit and Risk Committee

23 November 2015

1 PURPOSE AND SUMMARY

1.1 The purpose of this report is to provide the Audit and Risk Committee with details of:

- a) the recent work carried out by Internal Audit and the recommended audit actions agreed by Management to improve internal controls and governance arrangements, and**
- b) Internal Audit work currently in progress.**

1.2 The work Internal Audit has carried out in the period from 29 August to 31 October 2015 to deliver the Internal Audit Annual Plan 2015/16 is detailed in this report. During this period a total of 5 final internal audit reports have been issued. There were 4 recommendations made (0 Priority 1 High Risk, 1 Priority 2 Medium Risk, and 3 Priority 3 Low Risk) specific to 3 of the reports. Management have agreed to implement the recommendations to improve internal controls and governance arrangements.

1.3 An Executive Summary of the final internal audit reports issued, including audit objective, findings, good practice, recommendations (where appropriate) and the Chief Officer Audit and Risk's independent and objective opinion on the adequacy of the control environment and governance arrangements within each audit area, is shown in Appendix 1 to this report.

2 RECOMMENDATIONS

2.1 I recommend that the Audit and Risk Committee:

- a) Notes the final reports issued in the period from 29 August to 31 October 2015 to deliver the Internal Audit Annual Plan 2015/16; and**
- b) Acknowledges that it is satisfied with the recommended audit actions agreed by Management.**

3 PROGRESS REPORT

3.1 The Internal Audit Annual Plan 2015/16 was approved by the Audit and Risk Committee on 23 March 2015. Internal Audit has carried out the following work in the period 29 August to 31 October 2015 to deliver the plan to meet its objective of providing an opinion on the efficacy of the Council's risk management, internal control and governance arrangements.

Audit Reports

3.2 Internal Audit issued final internal audit reports on the following subjects:

- Corporate Transformation – Cultural Services Review
- Authorised Signatories – Salaries and Creditors (Interim)
- LEADER Programme – Grant Funding Compliance
- European Fisheries Fund Programme – Grant Funding Compliance
- Public Sector Network (PSN) Compliance

3.3 An Executive Summary of the final internal audit report issued, including audit objective, findings, good practice, recommendations (where appropriate) and the Chief Officer Audit and Risk's independent and objective opinion on the adequacy of the control environment and governance arrangements within each audit area, is shown in Appendix 1 to this report.

The definitions for Internal Audit assurance categories, as outlined in the approved Internal Audit Charter, are as follows:

Level of Assurance	Definition
Comprehensive assurance	Sound risk, control, and governance systems are in place. These should be effective in mitigating risks to the achievement of objectives. Some improvements in a few, relatively minor, areas may be required.
Substantial assurance	Largely satisfactory risk, control, and governance systems are in place. There is, however, some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or misuse.
Limited assurance	Risk, control, and governance systems have some satisfactory aspects. There are, however, some significant weaknesses likely to undermine the achievement of objectives and leave them vulnerable to an unacceptable risk of error or misuse.
No assurance	The systems for risk, control, and governance are ineffectively designed and operated. Objectives are not being achieved and the risk of serious error or misuse is unacceptable. Significant improvements are required.

Current Work in Progress

- 3.4 Internal Audit work in progress to deliver the Internal Audit Annual Plan 2015/16 consists of the following:

Audit Area	Audit Stage
Salaries (including expenses)	Fieldwork nearly completed
Creditors Payments	Fieldwork nearly completed
ICT Operational Processes	Fieldwork nearly completed
Homelessness	Fieldwork nearly completed
Waste & Recycling	Fieldwork nearly completed
Information Governance	Fieldwork underway
Corporate Transformation	Fieldwork underway
Grants	Fieldwork underway
Primary Schools	Fieldwork underway
Capital Projects	Fieldwork underway

Other Productive Work

- 3.5 Internal Audit staff have been involved in the following to meet its aims and objectives, and its roles and responsibilities in accordance with the approved Internal Audit Charter:
- 3.5.1 Attending relevant seminars, development workshops and user groups, and feedback to colleagues as relevant, to ensure their skills and knowledge are kept up-to-date and to fulfil their Continuing Professional Development (CPD) requirements.
 - 3.5.2 Offering advice on internal controls and governance to managers on request and a number of clients are proactively engaging internal audit in consultancy work as the Council's continues to transform its services, for example, the Welfare Reform Programme, the Information Governance Group, and the Serious Organised Crime Officer Working Group.
 - 3.5.3 Reviewing outstanding and overdue audit recommendations to ensure Internal Audit are satisfied that progress has been made to implement the previous internal audit recommendations and management actions, that actions taken have had the desired effect in improving internal controls and governance, and are reflected in the corporate performance systems for reporting purposes. Appendix 1 highlights any matters Internal Audit requires to bring to the attention of Management and the Audit and Risk Committee relating to areas reviewed this period.
 - 3.5.4 Offering advice on improvements to fraud prevention controls and detection processes put in place by Management. Internal Audit resources have also been deployed on corporate process reviews, for example, the Corporate Fraud Working Group.
- 3.6 The Chief Officer Audit and Risk has provided support to the Selection Committee on the advertising and recruitment to the roles of External Members of the Audit and Risk Committee.
- 3.7 To support the Council's work opportunities scheme and ambitions to offer employment opportunities to young people, a Modern Apprentice has been recruited within the Audit & Risk service on a 24-month fixed term contract. Under the national Framework the apprentice will follow the Audit Pathway to achieve a Scottish Higher Level Apprenticeship: a Technical Apprenticeship in Professional Services at Level 4.

Recommendations

- 3.8 Recommendations in reports are suggested changes to existing procedures or processes to improve the controls or to introduce controls where none exist. The grading of each recommendation reflects the risk assessment of non-implementation, being the product of the likelihood of the risk materialising and its impact:

Priority 1: Significant weaknesses in existing controls, leaving the Council or Service open to error, fraud, financial loss or reputational damage, where the risk is sufficiently high to require immediate action within one month of formally raising the issue. Added to the relevant Risk Register and included in the relevant Assurance Statement.

Priority 2: Substantial weaknesses in existing controls, leaving the Council or Service open to medium risk of error, fraud, financial loss or reputational damage requiring reasonably urgent action within three months of formally raising the issue.

Priority 3: Moderate weaknesses in existing controls, leaving the Council or Service open to low risk of error, fraud, financial loss or reputational damage requiring action within six months of formally raising the issue to improve efficiency, effectiveness and economy of operations or which otherwise require to be brought to the attention of senior management. The action plans in audit reports address only recommendations rated Priority 1, 2 or 3. Outwith the report, Internal Audit informs operational managers about other matters as part of continuous improvement.

- 3.9 The table below summarises the number of internal audit recommendations made during 2015/16:

	2015/16 Number of Recommendations
Priority 1	0
Priority 2	1
Priority 3	3
Sub-total reported this period	4
Previously reported	1
Total	5
Recommendations agreed with action plan	5
Not agreed; risk accepted	0
Total	5

5 IMPLICATIONS

5.1 Financial

It is anticipated that cost efficiencies will arise as a direct result of Management implementing the recommendations made by Internal Audit.

5.2 Risk and Mitigations

- (a) The Objectives of Internal Audit are set out in its Charter. "As part of Scottish Borders Council's system of corporate governance, Internal Audit's purpose is to support the Council in its activities designed to achieve its declared objectives." Internal Audit provides assurance to Management and the Audit and Risk Committee on the effectiveness of internal controls and governance within the Council. Specifically as "a contribution to the Council's corporate management of risk" this includes responsibility in "Assisting management to improve the risk identification and management process in particular where there is exposure to significant financial, strategic, reputational and operational risk to the achievement of the Council's objectives."

- (b) Key components of the audit planning process include a clear understanding of the Council's functions, associated risks, and potential range and breadth of audit areas for inclusion within the plan. During the development of the Internal Audit Annual Plan 2015/16, to capture potential areas of risk and uncertainty more fully, key stakeholders have been consulted and risk registers have been considered.
- (c) If audit recommendations are not implemented, there is a greater risk of financial loss and/or reduced operational efficiency and effectiveness, and management may not be able to demonstrate improvement in internal control and governance arrangements.

5.3 Equalities

It is anticipated there will be no adverse impact due to race, disability, gender, age, sexual orientation or religious/belief arising from the work contained in this report.

5.4 Acting Sustainably

There are no direct economic, social or environmental issues in this report.

5.5 Carbon Management

No direct carbon emissions impacts arise as a result of this report.

5.6 Rural Proofing

This report does not relate to new or amended policy or strategy and as a result rural proofing is not an applicable consideration.

5.7 Changes to Scheme of Administration or Scheme of Delegation

No changes are required as a result of this report.

6 CONSULTATION

- 6.1 The Service Directors relevant to each of the internal audit reports have signed off the executive summaries within Appendix 1.
- 6.2 The Corporate Management Team has been consulted on this report and any comments received have been taken into account.
- 6.3 The Chief Financial Officer, the Monitoring Officer, the Chief Legal Officer, the Service Director Strategy and Policy, the Chief Officer HR, and the Clerk to the Council have been consulted on this report and any comments received have been incorporated into the report.

Approved by

Jill Stacey, Chief Officer Audit and Risk Signature

Author(s)

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Background Papers: Appropriate Internal Audit files

Previous Minute Reference: Audit and Risk Committee 23 March 2015

Note – You can get this document on tape, in Braille, large print and various computer formats by contacting the address below. James Collin can also give information on other language translations as well as providing additional copies.

Contact us at James Collin, Audit and Risk jcollin@scotborders.gov.uk

Report	Summary of key findings and recommendations	Recommendations			Status
		1	2	3	
<p>Audit Plan Category: Corporate Governance</p> <p>Subject: Corporate Transformation – Cultural Services Review</p> <p>No: 010/009</p> <p>Date issued: 13 November 2015</p> <p>Level of Assurance: Comprehensive</p>	<p>The purpose of the audit was to review governance arrangements being developed as part of proposals for transferring Cultural Services to a Trust. This was a continuation of audit work undertaken during 2014/15.</p> <p>Management, advised by external consultants, undertook a detailed options appraisal exercise on the future delivery arrangements for cultural and related services. The output of that exercise was presented to Council on 27 February 2014. The transfer of Cultural Services to a Trust was approved in principle.</p> <p>On 20 November 2014 a report was presented to Council on the Culture Trust requesting time to investigate the feasibility of an Integrated Trust with Borders Sport and Leisure Trust (BSLT).</p> <p>The terms of reference for joint working with BSLT to consider an Integrated Culture and Sport Trust were agreed by Council on 19 February 2015. A Joint Officer Working Group, involving officers of both organisations, was established to carry out the feasibility exercise and a Member Reference Group, consisting of elected members of the Council and BSLT Trustees, was set up to provide feedback on proposals.</p> <p>The final report on the outputs of the feasibility study was presented by the Corporate Services & Transformation Director to Council on 7 October 2015.</p> <p>The key areas where the Integrated Trust proposals are in need of detailed development were acknowledged in the report to Council on 7 October 2015 and in the agreement by members of Council that authorises officers and members to complete the necessary due diligence and the necessary arrangements in anticipation of going live on 1 April 2016. We consider that there has been sufficient consideration of these matters to support the 'in principle' decision that has been made at this stage.</p>	0	0	0	Management have agreed the report findings.

Report	Summary of key findings and recommendations	Recommendations			Status
		1	2	3	
Subject: Corporate Transformation – Cultural Services Review (cont’d)	<p>We were able to confirm that the key processes and considerations described in the Accounts Commission publication “Options appraisal; are you getting it right?” (March 2014) were evidenced in the methodology employed by officers in the options appraisal exercise. This confirms within the Council’s governance and internal controls arrangements that there is evidence that elected members and senior officers are presented with good information pertinent to their decision making.</p> <p>There is evidence of appropriate identification, management and mitigation of risk.</p> <p>Our audit review relates to the proposals which have been developed thus far. We intend to issue a further report towards the anticipated ‘go live’ date as part of the due diligence process. We would anticipate examining in more detail the arrangements relating to financial and budgetary matters between the Council and the Trust, the proposals relating to performance management, and a further assessment against the Accounts Commission publication “ALEOs: are you getting it right?”.</p> <p>Internal Audit considers that the level of assurance we are able to give is comprehensive, based on the work we have undertaken at this stage. Sound risk, control, and governance systems are in place. These should be effective in mitigating risks to the achievement of objectives. Some improvements in a few, relatively minor, areas may be required.</p> <p>We have made no recommendations.</p>				In the interim period the Chief Officer Audit & Risk will support the development of the detailed arrangements relating to governance, risk and internal control by sitting on the Integrated Trust Project Board and the Senior Internal Auditor will continue to work with the project team.

Report	Summary of key findings and recommendations	Recommendations			Status
		1	2	3	
<p>Audit Plan Category: Financial Governance</p> <p>Subject: Authorised Signatories – Salaries (including expenses) & Creditors Payments</p> <p>No: 079/010</p> <p>Date issued: 30 October 2015</p> <p>Level of Assurance: this is an Interim Report on a specific area though assurances will be provided within the Internal Audit Reports on Salaries (including expenses) & Creditors Payments at the conclusion of those audits</p>	<p>The audit work of the authorised signatories' process was undertaken in connection with both the Salaries (including expenses) audit and Creditors Payments audit.</p> <p>The purpose of this interim report is to bring the findings to date to the attention of Senior Management to ensure that action is taken promptly to implement the recommended changes to existing processes to improve the controls and to ensure compliance with legislation.</p> <p>Our review of the authorised signatories' process has found that whilst there is an authorised signatory list available it is out of date and contains names of many people who have now left the Council. No regular reviews of this database have taken place for some time.</p> <p>There is no automatic process to ensure that the authorised signatory documentation held of staff leaving or changing post within the Council is retained, archived or destroyed appropriately in conjunction with data protection principles. Nor does it take account of the system changes towards an electronic method of authorisation within computer-based applications, such as Proactis (orders and payments), Resourcelink (travel and expenses).</p> <p>We have made the following recommendations:</p> <ul style="list-style-type: none"> • In the first instance the current database of authorised signatories and forms should be purged to ensure only appropriate details reflecting the Council's current establishment of posts are retained for proper purposes. (P2) • Create a centralised database (where possible using existing system functionality) to allow the delegation of authority information to be managed and maintained at a post level with appropriate controls to ensure that systems with in-built authorisation workflow are periodically checked to ensure in line with these. (P3) 	0	1	1	<p>Management have agreed the report findings and the implementation of recommendations within reasonable timescales.</p> <p>A data cleanse and update is underway, and a project has been established to take forward improvements to the management and maintenance of the delegation of authority and authorised signatories process.</p>

Report	Summary of key findings and recommendations	Recommendations			Status
		1	2	3	
<p>Audit Plan Category: Legislative and Compliance</p> <p>Subject: LEADER Programme – Grant Funding Compliance</p> <p>No: 154/010</p> <p>Date issued: 21 October 2015</p> <p>Level of Assurance: Comprehensive</p>	<p>The purpose of the review was to assess compliance with the requirements of the SLA and relevant EC Regulations in observance of 5.6 of the SLA and Regulation (EC) 885/2006 Annex 1 Section 4b. The SLA for the LEADER Programme 2007-2013 between the Managing Authority, the Paying Agency and Scottish Borders Council requires that Internal Audit annually assess compliance by SBC with the terms of the SLA and that the resulting report is sent to them by 31 October of each year.</p> <p>The LEADER Programme 2007-2013 has come to an end however the SLA extends to 31 December 2015. All projects are closed and all claims have been processed. Project files have been checked and archived in accordance with the Scottish Government Programme Closure Requirements.</p> <p>In total 71 Projects received funding under LEADER 2007-2013. Total project value was £5.7m; made up of £3.531m of LEADER Funding and Match Funding of £2.2m. The total Administration costs of the Programme of £408k were split 50/50 between LEADER and SBC. The Project Officer performed a reconciliation which was independently validated.</p> <p>We are pleased that the recommendations from our previous Internal Audit reports have been implemented by the Programme team at appropriate times throughout the Programme. During the life of the Programme the compliance requirements have evolved to become more onerous and the risk of decommitment of funds increased as the SLA was amended to pass liability to the lead partner (SBC).</p> <p>It is our opinion that the Scottish Borders LEADER 2007-2013 Programme has been managed well and administered effectively. This corresponds with the findings from the Managing Authority’s annual audit visit in July 2014 where SBC Green Status was maintained. Because of this they have confirmed that they will not be performing an audit visit in 2015.</p>	0	0	1	<p>Management has agreed the report findings and to implement the recommendation within reasonable timescales.</p> <p>The final internal audit report has been submitted to the Scottish Government by 31 October 2015 timescale.</p>

Report	Summary of key findings and recommendations	Recommendations			Status
		1	2	3	
Subject: LEADER Programme – Grant Funding Compliance (cont'd)	<p>LEADER 2014-2020 derives its funding from European Agricultural Fund for Rural Development (EAFRD). The EU Regulations establishing the EAFRD for the new funding period came into force in January 2014 and have been transposed into national law with the Rural Development (Scotland) Regulations 2015 effective since June 2015. LEADER will be delivered through the Scottish Rural Development Programme via the mandatory Community Led Local Development method and approach.</p> <p>The new SLA was signed by SBC on 31 July 2015. The terms are similar to those under the previous programme, the main risk being that of decommitment of EU funds as a result of failures in compliance by SBC as lead partner. A report reflecting the current position was presented to the Executive Committee on 1 September 2015.</p> <p>The SBC Economic Development Team is fully engaged in preparation for delivery of the new programme. We are satisfied that they are taking appropriate action towards implementation of LEADER 2014-2020.</p> <p>Internal Audit considers that the level of assurance we are able to give is comprehensive. Sound risk, control, and governance systems are in place.</p> <p>We have made the following recommendation which is supported by the new SLA (4.4) which highlights the importance of complying with eligibility, state aid and public procurement requirements:</p> <ul style="list-style-type: none"> • Management should ensure that the LEADER State Aid guidance is clear to all participants, including the LEADER team. State Aid assessment and judgement to be documented and evidenced with rationale following approved process. The recording and reporting requirements of the State Aid Unit of the Scottish Government to be incorporated into procedures to ensure compliance with requirements. (P3) 				

Report	Summary of key findings and recommendations	Recommendations			Status
		1	2	3	
<p>Audit Plan Category: Legislative and Compliance</p> <p>Subject: European Fisheries Fund Programme – Grant Funding Compliance</p> <p>No: 154/011</p> <p>Date issued: 21 October 2015</p> <p>Level of Assurance: Comprehensive</p>	<p>The purpose of the review was to assess compliance with the requirements of the SLA which are derived from relevant EU Legislation and the European Fisheries Funds (Grants) (Scotland) Regulations 2007 (SSI 2007 No 307) (as amended), and to provide an update on the position of the European Maritime Fisheries Fund (EMFF), which replaces the European Fisheries Fund (EFF) for EU funding period 2014-2020.</p> <p>The EFF Programme 2007-2013 suffered a delay at outset and was not launched until January 2012 which resulted in the Fisheries Local Action Group (FLAG), the delegated delivery partner for the programme, only having 2013 in which to find eligible projects to commit £720k, half of which was SBC funded.</p> <p>This year marks the final year of the EFF Programme (Axis 4) 2007-2013. All funds were required to be allocated by end of June 2014 and all Claims had until the end of August 2015 to be submitted with final drawdown from the Scottish Government timetabled for 31 October 2015.</p> <p>By June 2014 all but £3k of the funds had been committed. Since then a number of projects have withdrawn, citing either time pressures or match funding issues. The total uncommitted funds at the end of the programme were £113k.</p> <p>In general we have found governance and management of the programme to be good. The FLAG was established and governed as required by the EU regulations. Internal control and project governance were found to be good. Eligibility was well considered. A claims process was established and followed. Financial controls were put in place for the administration and distribution of funds.</p> <p>Management have yet to address some of the findings that we had from the previous audit identifying some improvements to be made relating to incomplete file documentation in particular the importance of recording decision making and ensuring procurement evidence is on file.</p>	0	0	0	<p>Management have agreed the report findings, and acknowledged that the recommendation within the recently published Internal Audit report on the LEADER Programme applies equally to EMFF.</p> <p>The final internal audit report has been submitted to the Scottish Government by 31 October 2015 timescale.</p>

Report	Summary of key findings and recommendations	Recommendations			Status
		1	2	3	
Subject: European Fisheries Fund Programme – Grant Funding Compliance (cont’d)	<p>The European Maritime Fisheries Fund (EMFF), one of the 5 European structural and investment funds, will deliver the reformed Common Fisheries Policy for the EU funding period 2014-2020. The EU fund Regulations became effective 1 January 2014. They have yet to be transposed into UK law.</p> <p>EMFF is structured around 4 Pillars; Pillar 3 (Sustainable Development of Fisheries), which builds on the work done by EFF Axis 4, is to be delivered using the Community Led Local Development method and approach, the same delivery model of 2007-2013 EFF and LEADER Programmes. This involves an innovative bottom-up approach to local community led development and presents a number of innovative local projects funded to enhance rural and coastal economic development.</p> <p>A Report to the Executive Committee on 8 June 2015 informed of a delay to the EMFF Programme. This has occurred due to a change of policy at EU level towards a more regionalised approach in its delivery, resulting in larger FLAG areas to enable larger financial allocations and benefits of economies of scale.</p> <p>We are confident that the Programme team are fully engaged in the process with Marine Scotland and the other two Councils and know what it is that they need to do to move forward towards the implementation and delivery of the EMFF.</p> <p>Internal Audit considers that the level of assurance we are able to give is comprehensive. Sound risk, control, and governance systems are in place.</p> <p>Eligibility, Public Procurement requirements and State Aid are important areas for compliance and we would urge the Project team to ensure that sound processes and controls are in place to evidence the assessments and decision making processes and resolutions made. The Internal Audit recommendation within our recently published report on the LEADER Programme applies equally to EMFF.</p>				

Report	Summary of key findings and recommendations	Recommendations			Status
		1	2	3	
<p>Audit Plan Category: IT Governance</p> <p>Subject: Public Sector Network (PSN) Compliance</p> <p>No: 237/001</p> <p>Date issued: 13 November 2015</p> <p>Level of Assurance: Substantial</p>	<p>The purpose of the review was to examine the Council's compliance with the requirements of the Public Sector Network (PSN) and progress with implementation of actions required to achieve full compliance.</p> <p>In addition one of the Senior Internal Auditors has undertaken the Project Assurance function on the Project Board. This review is designed to assess specific aspects of the programme to provide assurance that, as a whole, the programme has been managed effectively and delivered the expected benefits.</p> <p>The following examples of good practice were found:</p> <ul style="list-style-type: none"> • There were effective processes for reporting to the PSN Project Board on the progress of the project. The Project Board was made up of key stakeholders in the project, roles were well defined, and there was generally good engagement by members of the Project Board. • There were effective processes to identify and report risk through the regular highlights reports, and the Project Board was able to escalate matters as appropriate to Senior Management outwith the Project Board as appropriate. • A lessons learned assessment has been carried out in line with good practice. <p>During the course of the project a number of factors were identified as causing delays to the implementation of the actions required to achieve full compliance: Technological issues; Revised governance arrangements (e.g. creation of SB Cares); and Information management and governance. The delay in preparing a successful submission added to the cost of the exercise, and increased the risk of not achieving accreditation.</p> <p>However, a successful submission of the Council's application was made and the Council achieved accreditation of its compliance with the requirements of the Public Sector Network (PSN) in August 2015.</p>	0	0	1	<p>Management have agreed the report findings and to implement the recommendation.</p> <p>The PSN End of Project Report highlights 4 major risks to achieving the Council's next PSN accreditation.</p> <p>Management of these risks will be the responsibility of the recently-formed ICT Board (Risks 1 and 2) and the Information Governance Group (Risks 1, 3 and 4) with Audit & Risk service providing support in assessing any impact to the corporate risk management profile.</p>

Report	Summary of key findings and recommendations	Recommendations			Status
		1	2	3	
Subject: Public Sector Network (PSN) Compliance (cont'd)	<p>We have made the following recommendation:</p> <ul style="list-style-type: none"> Senior Management should review the Lessons Learned part of the End of Project report and prepare an action plan noting how each area will be addressed. (P3) <p>Internal Audit considers that the level of assurance we are able to give in respect of PSN compliance is substantial. Largely satisfactory risk, control, and governance systems are in place. There is, however, some scope for improvement as current arrangements could undermine the achievement of objectives or leave them vulnerable to error or misuse.</p> <p>Improvements required to Information management and governance were included within Internal Audit Report 236/007 Data Security & Information Management (Final Report Issued 4 April 2014) and follow-up on progress with implementation of audit recommendations was most recently reported to the Audit and Risk Committee on 11 May 2015. Further audit work on Information Governance is planned during 2015/16 and those findings will be reported in due course.</p>				