

Taunton Deane Borough Council

Corporate Governance Committee – 19 June 2018

SWAP Internal Audit – Annual Opinion Report 2017/18

This matter is the responsibility of Executive Councillor Andy Sully

Report Author: Alastair Woodland, Assistant Director, SWAP

1 Executive Summary

- 1.1 The Internal Audit function plays a central role in corporate governance by providing assurance to the Corporate Governance Committee, looking over financial controls and checking on the probity of the organisation.
- 2 Internal Audit is required to provide an Annual Opinion on the state of the Internal Control Environment. This report provides that Opinion based on the work undertaken during 2017-18. This work will support the Annual Governance Statement.

3 Recommendations

- 3.1 Members are asked to note the Annual Opinion on the effectiveness of the internal control environment in the delivery of TDBC objectives.

4 Risk Assessment

- 4.1 Any large organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate the risks it may face. TDBC has a risk management framework, and within that, individual internal audit reports deal with the specific risk issues that arise from the findings. These are translated into mitigating actions and timetables for management to implement.

Risk Matrix

Description	Likelihood	Impact	Overall
	?	?	?
<i>The mitigations for this are the proposed changes as set out in the report</i>	?	?	?

Risk Scoring Matrix

Likelihood	5	Almost Certain	Low (5)	Medium (10)	High (15)	Very High (20)	Very High (25)
	4	Likely	Low (4)	Medium (8)	Medium (12)	High (16)	Very High (20)
	3	Possible	Low (3)	Low (6)	Medium (9)	Medium (12)	High (15)
	2	Unlikely	Low (2)	Low (4)	Low (6)	Medium (8)	Medium (10)
	1	Rare	Low (1)	Low (2)	Low (3)	Low (4)	Low (5)
			1	2	3	4	5
			Negligible	Minor	Moderate	Major	Catastrophic
Impact							

Likelihood of risk occurring	Indicator	Description (chance of occurrence)
1. Very Unlikely	May occur in exceptional circumstances	< 10%
2. Slight	Is unlikely to, but could occur at some time	10 – 25%
3. Feasible	Fairly likely to occur at same time	25 – 50%
4. Likely	Likely to occur within the next 1-2 years, or occurs occasionally	50 – 75%
5. Very Likely	Regular occurrence (daily / weekly / monthly)	> 75%

5 Background

5.1 This report summarises the work of the Council's Internal Audit Service and provides:

- Details a summary of the key risks that were identified during the 2017-18 financial year.
- A schedule of audits completed during the period, detailing their respective assurance opinion rating, the number of recommendations and the respective priority rankings of these.

5.2 The Audit Opinion for 2017/18 is contained within the attached SWAP Internal Audit Annual Opinion Report - Appendix A.

6 Links to Corporate Aims

6.1 Delivery of the corporate objectives requires strong internal control. The attached report provides a summary of the audit work carried out to date this year by the Council's internal auditors, SWAP Internal Audit Services.

7 Finance

7.1 There are no specific finance issues relating to this report.

8 Legal Implications

8.1 There are no specific legal issues relating to this report.

9 Environmental Impact Implications

9.1 There are no direct implications from this report.

10 Safeguarding and/or Community Safety Implications

10.1 There are no direct implications from this report.

11 Equality and Diversity Implications

11.1 There are no direct implications from this report.

12 Social Value Implications

12.1 There are no direct implications from this report.

13 Partnership Implications

13.1 There are no direct implications from this report.

14 Health and Wellbeing Implications

14.1 There are no direct implications from this report.

15 Asset Management Implications

15.1 There are no direct implications from this report.

16 Consultation Implications

16.1 There are no direct implications from this report.

Democratic Path:

- **Corporate Governance Committees – Yes**
- **Cabinet/Executive – No**
- **Full Council – No**

Reporting Frequency: **Once only** **Ad-hoc** **Quarterly**
 Twice-yearly **Annually**

List of Appendices (delete if not applicable)

Appendix A	SWAP Annual Opinion Report 2017/18
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Taunton Deane Borough Council

Report of Internal Audit Activity

Annual Opinion Report 2017/18

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Summary

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.



Purpose

The Accounts and Audit Regulations (England) 2015 requires public authorities to publish an Annual Governance Statement (AGS). The Statement is an annual review of the Systems of Internal Control and gathers assurance from various sources to support it. One such source is Internal Audit. The Head of Internal Audit should provide a written annual opinion report to those charged with governance to support the AGS. This report should include the following:

- an opinion on the overall adequacy and effectiveness of the organisation's risk management systems and internal control environment;
- disclose any qualifications to that opinion, together with the reasons for the qualification;
- present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;
- draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement;
- compare the work undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and criteria;
- comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content and the Annual Internal Audit Opinion given.



Summary

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.

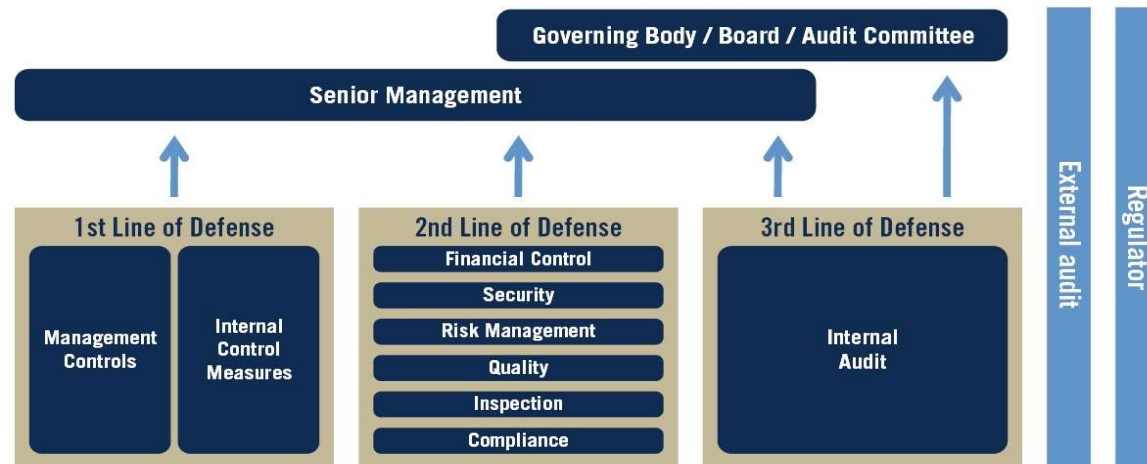


Background

The Internal Audit service for Taunton Deane Borough Council is provided by the SWAP Internal Audit Services Limited (SWAP). SWAP is a Local Authority controlled Company. SWAP has adopted and works to the Standards of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS). The Partnership is also guided by the Internal Audit Charter which is reviewed annually. Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness through the work based on the Annual Plan agreed by Senior Management and this Committee.

The position of Internal Audit within an organisation's governance framework is best summarised in the three lines of defence model shown below.

The Three Lines of Defence Model



Adapted from ECIIA/FERMA *Guidance on the 8th EU Company Law Directive, article 41*

Internal Audit Annual Opinion 2017/18

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion

This Annual Report gives the opinion of the Assistant Director (Head of Internal Audit) on the adequacy and effectiveness of internal control, governance and risk management within Taunton Deane Borough Council. Internal Audit has not reviewed all risks and assurances relating to Taunton Deane Borough Council and cannot provide absolute assurance on the internal control environment. Our opinion is derived from the completion of the risk based internal audit plan at **Appendix B**, and as such it is one source of assurance on the adequacy of the internal control environment.

Senior Management and Members through the various committees are ultimately responsible for ensuring an effective system of internal control. The purpose of internal control is to manage risk rather than eliminate it. Getting the balance of internal control right is essential for organisational success—to knowingly take risk rather than be unwittingly exposed to it. Under control could expose the organisation to unacceptable risk and destroy value as over control takes valuable resources and can create inefficiency. Therefore, the Internal Control Environment needs the right balance to help Taunton Deane Borough Council to deliver its services with ever decreasing resources.

In the 2017-18 audit plan for Taunton Deane Borough Council there were 31 reviews to be delivered. In agreement with management, and previously reported to this Committee, some reviews were 'exchanged' or 'removed' as the need to respond to new and emerging risks was identified.

Out of the 29 planned reviews, four audits were dropped. One, Development Control was replaced with our work on the Planning Complaint. Housing Rents Follow-Up and Business Development – Project and Programme Management, were replaced with our Council Tax Base review. The time for Cyber Security was partially utilised on additional testing on the Disaster Recovery Audit and the residual time carry over to 2018-19.

Internal Audit Annual Opinion 2017/18

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion Continued

Out of the 30 revised reviews to be delivered, all except one are at report stage, with 14 at final report stage returning opinions. Of those at final report stage, five (18%) received Partial Assurance. I am encouraged by the management response and readiness to accept and address the matters raised in audit reports. While no reviews received substantial assurance, nine (32%) received Reasonable Assurance. Since the Council is undergoing transformation and implemented the E5 finance system this is a good return.

It is also worth noting the number of 'Non-Opinion' audits during 2017-18. Given the level of change within the authority, Internal Audit has a role to play in being the 'Trusted Advisor', and as such we have been involved in a number of key areas of organisational change. Although no opinion is offered with this work, details of the work and findings are shared with the Committee and an action plan to address areas for improvement is agreed.

I have considered the balance of audit work in 2017-18 and the assurance levels provided, profile of each audit and outcomes together with the response from Senior Management and offer '**Reasonable Assurance**' in respect of the areas reviewed during the year, as most were found to be adequately controlled. Generally, risks are well managed but some areas require the introduction or improvement of internal controls to ensure the achievement of objectives.

Whilst recommendations have been made for improvement, I do not consider there to be any areas of significant corporate concern, provided they are kept under periodic review. This is particularly important owing to personnel changes within the Council due to transformational changes.

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion Continued

In keeping with the public sector in general, there continues to be challenges for the Senior Management at Taunton Deane Borough Council. The Secretary of State for Communities and Local Government has now approved the formation of a new Council covering West Somerset and Taunton Deane. There will be significant challenges and risks ahead to ensure this is delivered successfully, in particular the utilisation of officers on the various transformation projects could have an impact in the short term on the effectiveness of the control environment and performance of the authority. Acceptable risk taking will be required to deliver the transformation projects successfully and maintain services to an acceptable standard.

Summary of Audit Work 2017/18

Our audit activity is split between:

- Operational Audits
- Key Control Audits
- Governance, Fraud & Corruption Audits
- IT Audits
- Follow-up



Internal Audit Work Programme

The schedule provided at **Appendix B** contains a list of all audits agreed for inclusion in the Annual Audit Plan 2016-17 and the final outturn for the financial year. In total, 30 will be delivered. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed.

Of the 30 reviews in the revised 2017-18 audit plan, they are broken down as follows:

Type of audit	2017-18 original plan	2017-18 revised plan
• Operational Audits	8	6
• Information Systems	3	2
• Key Control	6	6
• Governance, Fraud & Corruption	9	13
• Grants	0	0
• Follow-up	3	3
• TOTAL	29	30

As would be expected some audits were 'exchanged' or 'removed' as the need to respond to changes and emerging risks that arise during the year.

In addition to the 2017-18 annual Audit Plan, we have also undertaken a number of benchmarking and comparison pieces of work during the year that are summarised in the 'added value' section of this report.

Summary of Audit Work 2017/18

Significant Corporate Risks

Identified Significant Risks should be brought to the attention of the Audit Committee.



Significant Corporate Risks

We provide a definition of the 4 Risk Levels applied within audit reports. For those audits which have reached report stage through the year, none were assessed as 'High' corporate risks.

There were no significant corporate risks identified this year however, the Council faces some significant challenges in the year ahead with its transformation programme, new authority preparedness and on-going work for the General Data Protection Regulations. At this point in time we are satisfied that progress is being made and these key areas will be included in the 2018/19 Annual Plan.



Summary of Audit Work 2017/18

SWAP Performance - Summary of Audit Opinions



Summary of Audit Opinion

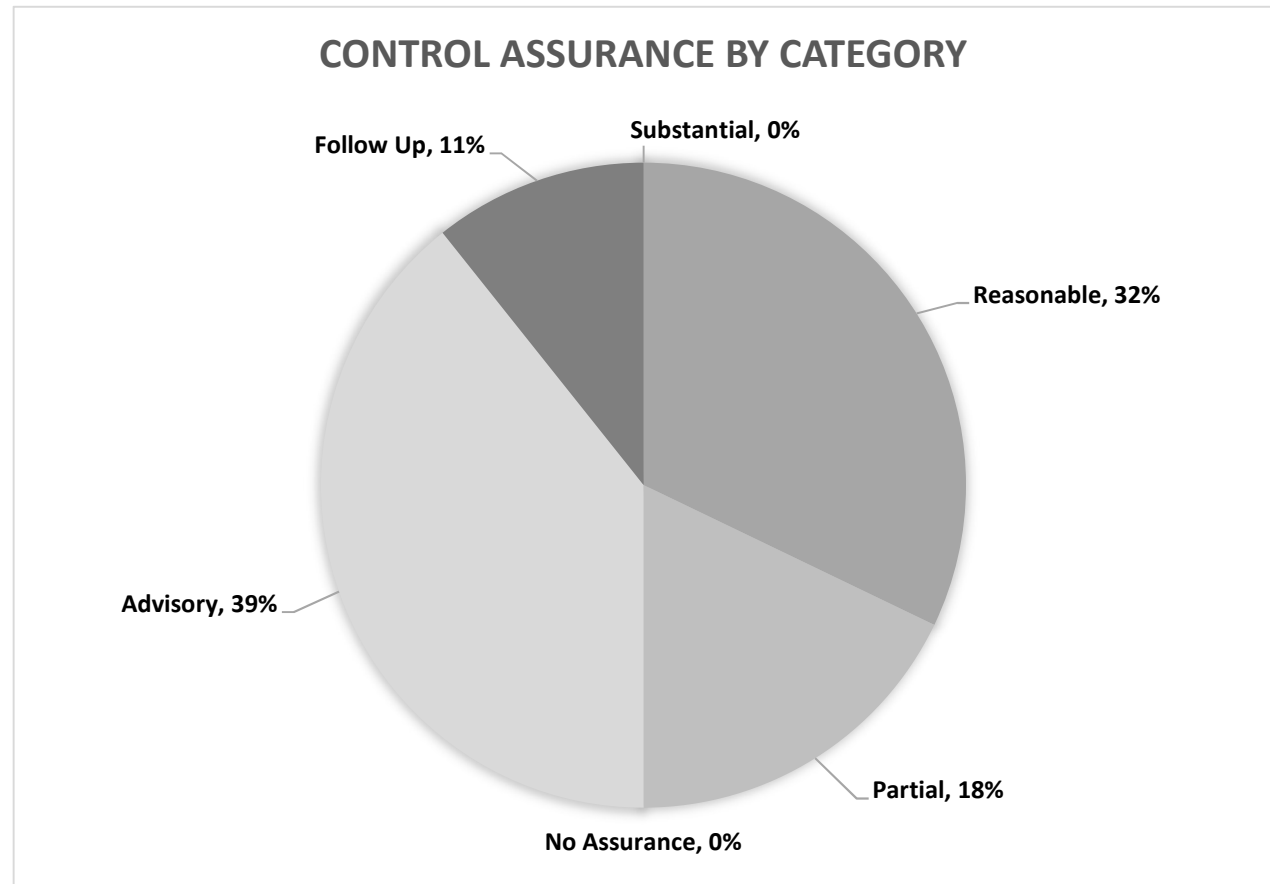
At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

- Substantial
- Reasonable
- Partial
- No Assurance

We also undertake 'Advisory / Non-Opinion' work on a consultancy basis where we have been asked to look at a specific area of potential concern.

Where we follow up on a previous adverse audit opinion the opinion is stated as 'follow up'.

Taking only the finalised reviews into account, the breakdown is summarised below. Definitions for each assurance category can be found in [Appendix A](#).



Summary of Audit Work 2017/18

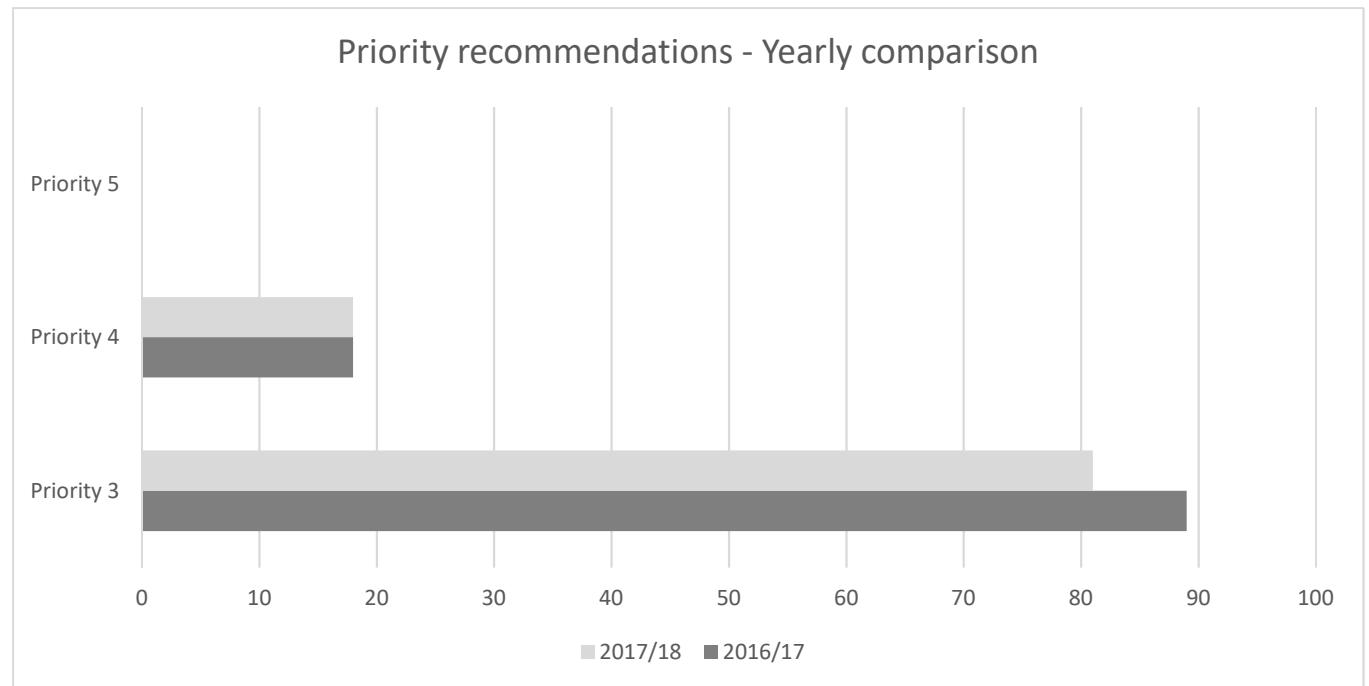
SWAP Performance - Summary of Audit Recommendations by Priority

We rank our recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action.



Priority Actions

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. Therefore recommendations are assessed as to how important they are to the scope of the area audited. Priority 5 recommendations being more important than priority 1. All recommendations as currently contained in **Appendix B** are summarised below and compared to the previous year. Note there are three reviews not complete that will increase the figures for 2017-18.



Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.



Added Value

Primarily Internal Audit is an assurance function and will remain as such. However, as we complete our audit reviews and through our governance audit programmes across SWAP we seek to bring information and best practice to managers to help support their systems of risk management and control. The SWAP definition of “added value” is; “it refers to extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something "more" while adding little or nothing to its cost”.

In addition to audits undertaken in [Appendix B](#), where requested by client officers we look to share risk information, best practice and benchmarking data/information. The following are some of the areas where TDBC has requested or participated in enabling us to produce benchmarking reports across the partnership:

- **Fraud Bulletins** – We send out regular fraud bulletins highlighting where there are attempted frauds and what officers need to be on the lookout for.
- **Partners Newsletters** – We also produce quarterly partner newsletters that provides information on topical areas of interest for public sector bodies.
- **Disabled Facilities Grants, Better Care Fund and Home Improvement Grants** - Comparisons were made with performance targets set, number of grants approved, value of grants approved, staffing arrangements, funding received from the Better Care Fund (except for Powys Council who do not benefit from this funding), population and household data, whether a Home Improvement Agency (HIA) is used, and whether loans are offered as an alternative to grants.

Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cos.



Added Value Continued

- **Fees & Charges for Discretionary Street scene Service Provision** - a comparison of the fees and charges for discretionary Street scene services provided to the public among our partners; which is attached to this test.
- **Environmental Protection** – One of our partners requested the processes relating to permitted installations were compared in the following areas: Information available online for operators; Number of permitted installations and frequency of inspections; Pro-active investigations / Intelligence gathering; For enforcement Number of notices issued / Prosecutions brought against operators; Public Register; Fees and Charges; Payment methods; Annual Subsistence Charge / Late payment charge; Debt Management / Revocation or Suspension of Permit; Cost Accounting
- **Elections Payroll** - Comparisons were made in relation to recruitment, the availability and appointment process, the payment of expenses for election duties through Payroll, the requirement to declare any personal interests, and whether the responses demonstrated a separation of duties.

Plan Performance 2017/18

The Assistant Director for SWAP reports performance on a regular basis to the SWAP Management and Partnership Boards.



SWAP Performance

SWAP now provides the Internal Audit service for 18 Councils, 3 Police Authorities, 3 Office of Police and Crime Commissioners and also many subsidiary bodies. SWAP performance is subject to regular monitoring review by both the Board and the Member Meetings. The respective outturn performance results for Taunton Deane Borough Council for the 2017-18 year are as follows;

Performance Target	Average Performance
<u>Audit Plan – Percentage Progress</u>	
Final, Draft and Discussion	96%
Fieldwork Completed awaiting report	96%
In progress	100%
<u>Draft Reports</u>	
Issued within 5 working days of fieldwork completion	80%
<u>Final Reports</u>	
Issued within 10 working days of draft report	67%
<u>Quality of Audit Work</u>	
Customer Satisfaction Questionnaire	89%

*At the close of each audit review a Customer Satisfaction Questionnaire is sent out to the Service Manager or nominated officer. The aim of the questionnaires is to gauge satisfaction against timeliness, quality and professionalism. A score of 80% would reflect the fact that the client agreed that the review was delivered to a good standard of quality, i.e. agreed with the statement in the questionnaire and satisfied with the audit process and report.

The Assistant Director for SWAP reports performance on a regular basis to the SWAP Management and Partnership Boards.



SWAP Performance

Internal audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS). SWAP has been independently assessed and found to be in conformance with the Standards.

SWAP has been independently assessed and found to be in full conformance to the International Professional Practices Framework and the PSIAS. As a result of the external assessment, a Quality Assessment Improvement Plan (QAIP) was produced. This document is a live document, reviewed regularly by the SWAP Board to ensure continuous improvement.



At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

- Substantial
- Reasonable
- Partial
- No Assurance



Audit Framework Definitions

Control Assurance Definitions

Substantial	▲ ★ ★ ★	I am able to offer substantial assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	▲ ★ ★ ★	I am able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	▲ ★ ★ ★	I am able to offer Partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
No Assurance	▲ ★ ★ ★	I am not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

Non-Opinion/Advice – In addition to our opinion based work we will provide consultancy services. The “advice” offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

Recommendation are prioritised from 1 to 5 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.



Audit Framework Definitions

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

- Priority 5: Findings that are fundamental to the integrity of the unit’s business processes and require the immediate attention of management.
- Priority 4: Important findings that need to be resolved by management.
- Priority 3: The accuracy of records is at risk and requires attention.
- Priority 2: Minor control issues have been identified which nevertheless need to be addressed.
- Priority 1: Administrative errors identified that should be corrected. Simple, no-cost measures would serve to enhance an existing control.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

Definitions of Risk

Risk	Reporting Implications
Low	Issues of a minor nature or best practice where some improvement can be made.
Medium	Issues which should be addressed by management in their areas of responsibility.
High	Issues that we consider need to be brought to the attention of Senior Management and the Audit Committee.

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ←→ 5 = Major Recommendation					Comments
						1	2	3	4	5	
						FINAL					
Operational Audit	Impact of Universal Credit/Welfare Reform	Q1	Final	Reasonable	4	0	0	4	0	0	
Governance, Fraud & Corruption	Compliance with IR35	Q1	Final	Reasonable	4	0	0	4	0	0	
ICT	New TDBC Website post implementation	Q1	Final	Reasonable	4	0	0	4	0	0	
Operational Audit	Use of Non-Contracted Suppliers - DLO	Q1	Final	Partial	8	0	0	6	2	0	
Operational Audit	Car Parking maintenance	Q1	Final	Partial	6	0	0	3	3	0	
Operational Audit	Trade materials	Q1	Final	Advisory	0	0	0	0	0	0	
Operational Audit	Grants - DFG & Other	Q2	Final	Reasonable	7	0	1	6	0	0	
Governance, Fraud & Corruption	Organised Crime - Compliance Checklist	Q2	Final	Reasonable	5	0	0	5	0	0	
Governance, Fraud & Corruption	Use of Consultants	Q2	Final	Reasonable	3	0	0	3	0	0	
Operational Audit	Housing Compliance – Gas Safety	Q2	Final	Partial	8	0	0	7	1	0	
Governance, Fraud & Corruption	New premises - project management	Q2	Final	Advisory	1	0	0	1	0	0	
Governance, Fraud & Corruption	Post Implementation Review - Finance System, HR & Payroll	Q2	Final	Advisory	4 actions to complete						

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ← → 5 = Major					Comments
						Recommendation					
						1	2	3	4	5	
Follow Up	Building Control follow up	Q2	Final	Follow up	1	0	0	1	0	0	
Follow Up	Crematorium follow up	Q2	Final	Follow up	9	0	0	5	4	0	
Follow Up	User Access Management follow up	Q2	Final	Follow Up	6	0	0	4	2	0	
Key Control	Discretionary Payments - Housing	Q3	Final	Reasonable	3	0	0	2	1	0	
Governance, Fraud & Corruption	Business Rate Avoidance	Q3	Final	Reasonable	2	0	0	2	0	0	
Governance, Fraud & Corruption	Planning Complaint	Q3	Final	Advisory	1	0	0	1	0	0	
Governance, Fraud & Corruption	Council Tax Base Review	Q3	Final	Advisory	1	0	0	0	1	0	
Key Control	Main Accounting – Collection Fund	Q3	Final	Advisory	10	0	0	9	1	0	
Key Control	Creditors	Q3	Final	Partial	9	0	0	9	0	0	
Key Control	Debtors	Q3	Final	Partial	6	0	0	3	3	0	
Governance, Fraud & Corruption	SAP to e5 Debtors Reconciliation	Q4	Final	Advisory	0	0	0	0	0	0	
Governance, Fraud & Corruption	Transformation Programme	Q4	Final	Advisory	0	0	0	0	0	0	
Governance, Fraud & Corruption	Procurement Analysis	Q4	Final	Reasonable	2	0	0	2	0	0	
Governance, Fraud & Corruption	Culture & Ethics Survey	Q4	Final	Advisory	0	0	0	0	0	0	

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Minor ←→ 5 = Major					Comments
						Recommendation					
						1	2	3	4	5	
Key Control	System Parameter testing Civica	Q4	Final	Advisory	0	0	0	0	0	0	
Governance, Fraud & Corruption	DPA/GDPR Follow Up	Q4	Final	Advisory	15 Key Actions to complete						
DRAFT											
ICT	Disaster Recovery	Q3	Review								
Key Control	Payroll	Q4	Draft	Partial	4	0	0	3	1	0	
DEFERRED											
ICT	Cyber Security	Q3, Q4			Additional time for Disaster Recovery and residual carried over to 2018-19.						
Operational Audit	Business Development - Project & Programme Management	Q4			Replaced by Council Tax Base Review. Rescheduled for quarter 4 2018-19 plan.						
Key Control	Housing Rents Follow Up	Q4			Replaced by Council Tax Base Review. Full review scheduled for quarter 2 of 2018-19 plan.						
Operational Audit	Development Control	Q4			Replaced by Planning Complaint this audit has been dropped. High profile service area to be considered as part of future audit plans under new operating model.						