

Report of the Chief Officer (Financial Services)**Report to Corporate Governance and Audit Committee****Date: 21 September 2020****Subject: Internal Audit Update Report June to August 2020**

Are specific electoral wards affected? If yes, name(s) of ward(s):	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Has consultation been carried out?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Are there implications for equality and diversity and cohesion and integration?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Will the decision be open for call-in?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information? If relevant, access to information procedure rule number: Appendix number:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Summary**1. Main issues**

- This report provides assurance that the internal control environment is operating as intended through a summary of the Internal Audit activity for the period from June to August 2020 and highlights the incidence of any significant control failings or weaknesses.

2. Best Council Plan Implications

- The work of Internal Audit contributes to Leeds City Council achieving its key priorities by helping to promote a secure and robust internal control environment, which enables a focus on accomplishing the Best Council Plan objectives.

3. Resource Implications

- A risk-based approach has been used to devise an Internal Audit plan that promotes the effective and efficient use of resources across the organisation.

4. Recommendations

- The Corporate Governance and Audit Committee is asked to
 - a) receive the Internal Audit Update Report covering the period from June to August 2020 and note the work undertaken by Internal Audit during the period covered by the report;
 - b) note that there have been no limitations in scope and nothing has arisen to compromise the independence of Internal Audit during the reporting period;

1. Purpose of this report

- 1.1 The purpose of this report is to provide a summary of the Internal Audit activity for the period June to August 2020 and highlight the incidence of any significant control failings or weaknesses.

2. Background information

- 2.1 The Corporate Governance and Audit Committee has responsibility for reviewing the adequacy of the Council's corporate governance arrangements, including matters such as internal control and risk management. The Committee also considers the Council's arrangements relating to internal audit requirements, including monitoring the performance of Internal Audit.
- 2.2 The reports issued by Internal Audit are a key source of assurance providing the Committee with some evidence that the internal control environment is operating as intended.
- 2.3 The reports issued by Internal Audit are directed by the Internal Audit Annual Plan. This has been developed in line with the Public Sector Internal Audit Standards (PSIAS) and has been reviewed and approved by the Committee.
- 2.4 Depending on the type of audit review undertaken, an assurance opinion may be assigned for the control environment, compliance and organisational impact. The control environment opinion is the result of an assessment of the controls in place to mitigate the risk of the objectives of the system under review not being achieved. A compliance opinion provides assurance on the extent to which the controls are being complied with. Assurance opinion levels for the control environment and compliance are categorised as follows: substantial (highest level); good; acceptable; limited and no assurance.
- 2.5 Organisational impact is reported as either: major, moderate or minor. Any reports issued with a major organisational impact will be reported to the Corporate Leadership Team along with the relevant directorate's agreed action plan.
- 2.6 Our protocols specify that we undertake a follow up review where we have previously reported 'limited' or 'no' assurance for the audited area. Our audit reports include an assurance opinion for each objective reviewed within the audited area. Follow up audits are undertaken for those areas where a specific objective within the review resulted in limited or no assurance in addition to those where the limited or no assurance opinion was provided for the review overall.

3. Main issues

Audit Reports Issued

3.1 The title of the audit reports, relating to reviews carried out under the 2019/20 and 2020/21 Internal Audit Annual Plans, and issued between June and August 2020 and level of assurance provided for each review is detailed in table 1 below.

Table 1: Summary of Reports Issued June to August 2020

Report Title	Audit Opinion		
	Control Environment Assurance	Compliance Assurance	Organisational Impact
Key Financial Systems			
Central Purchasing Card Controls	Substantial	Substantial	Minor
Creditors	Substantial	Good	Minor
Resources and Housing			
IR35 Legislation – Cenral Controls and Directorate Reviews	Acceptable	Limited	Moderate
Faster Payments Scheme	Acceptable	Acceptable	Minor
Procurement and Contracts			
Leeds Town Hall Roof Contract Review	Good	N/A	Minor
Procurement of Plastic Wheeled Bins	Good	N/A	Minor
City Development			
External Advertising Income – Follow Up	Good	N/A	Minor
Adults and Health			
Short Break Service	Good	Good	Minor
Deprivation of Liberty Safeguards (DoLS) follow up	Limited	Acceptable	Moderate
Schools			
School Follow Up 1	Substantial	Good	N/A
School Follow Up 2	Substantial	Good	N/A
1 x SVF audit	N/A certification of account balances		

3.2 In addition to the reports detailed in table 1 above, the following letters of assurance have been issued to the funding bodies during the reporting period. These letters confirm that we are satisfied that the expenditure incurred is in line with the specific funding requirements, provides evidence that grant terms are met and reduces the risk of clawback.

3.3 The audit work undertaken in all grant claim reviews includes verification of the figures being declared to the relevant funding bodies to the financial accounting system, sample testing of expenditure to ensure that this is in accordance with the grant determination letter, and on a sample basis that the relevant internal approvals/decisions have been taken.

- Cycle City Ambition Grant 1 (July 2020)
- Cycle City Ambition Grant 2 (July 2020)
- Local Public Transport Investment Programme (July 2020)
- National Productivity Investment Fund (July 2020)
- Pothole Action Fund (July 2020)
- Local Transport Capital Block Funding (July 2020)
- West Yorkshire Plus Transport Fund (July 2020)
- Blue Badge Grant (July 2020)

2019/20 Internal Audit Plan

3.4 During the reporting period, there have been no limitations in scope and nothing has arisen to compromise our independence. We have finalised 12 audit reviews (excluding data analytics, work for external clients and fraud and irregularity work) and we have not identified any issues that would necessitate direct intervention by the Corporate Governance and Audit Committee.

3.5 Each of the audits that have been completed in respect of the Council's key financial systems have received substantial or good assurance opinions. This provides the Committee with assurance that these systems are well established and operating as intended.

Limited or No Assurance Opinions

Deprivation of Liberty Safeguards (DoLS) follow up

3.6 A follow up review was undertaken of the Deprivation of Liberty Safeguards (DoLS). The key findings of the previous review were that the control environment is not configured in a way to meet the timescales required by the DoLS legislation and that there is limited performance monitoring in relation to DoLS. Limited assurance has again been provided for these areas as these recommendations have not been actioned in line with the agreed timescales and remain outstanding.

- 3.7 The service area has advised that progress against some of the recommendations had been delayed due to the pending implementation of Liberty Protection Safeguards (LPS) by the Government which will be replacing DoLS. However, this has again been delayed and the service has recognised that improvements are required to be made in the existing processes to ensure that DoLS requests are processed efficiently.
- 3.8 Management has responded positively to the follow up audit and will provide updates to their Directorate Leadership Team on the implementation of the audit recommendations. We will undertake a further follow up review during 2021/22 to assess the progress made in this area.

IR35 Legislation – Central Controls and Directorate Reviews.

- 3.9 In March 2018 we carried out an audit to review compliance with the IR35 taxation legislation, and reported that limited assurance could be given for the control environment and the compliance with these controls. We found that engaging officers lacked knowledge and understanding of their responsibilities in relation to IR35, meaning the necessary checks on employment status were not being undertaken.
- 3.10 We carried out a follow up review to ensure the recommendations from this previous report had been implemented. This follow up included a full programme of testing across the directorates. We found that improvements have been made with the controls in place to process new creditors through BSC, however there continue to be compliance issues with creditors being set up within the directorates. Further recommendations have been made to create a mandatory training package for those creating new creditors, with central champions to support the process. Directorate memos have also been issued to notify directors of the issues with compliance within their areas.

Follow Up Reviews

- 3.11 We have finalised three follow up reviews during the reporting period:
- School follow ups*
- 3.12 The original audits at both schools identified weaknesses in the operation of the school voluntary fund, and in compliance with purchasing procedures at one of the schools. The follow up audits confirmed that significant progress had been made implementing the recommendations, and that financial management in these areas at both schools had improved.

External Advertising Income follow up

- 3.13 The initial audit identified that the control arrangements were not configured in a manner that ensured that all income due to the council was being identified and collected. The follow up audit confirmed that substantial progress had been made in addressing the recommendations. This includes action taken to improve the contract management arrangements to maximise income due to the council. Income received is now being monitored regularly which should identify if this was not in line with expectations.

Counter Fraud and Corruption

- 3.14 The counter fraud and corruption assurance block within the Internal Audit Plan includes both the reactive and proactive approaches to the Council's zero tolerance to fraud and corruption.

Proactive Anti-Fraud Work

- 3.15 As previously reported we take part in the National Fraud Initiative (NFI). The NFI is an exercise conducted by the Cabinet Office every two years that matches electronic data within and between public and private sector bodies to prevent and detect fraud. The work for the 2018/19 exercise has now concluded and preparatory work is underway for the next exercise. Data is due to be submitted in autumn.

- 3.16 To help ensure that there is an effective counter fraud culture in place within Leeds City Council, we have included time in the counter fraud block to undertake proactive fraud reviews. These reviews consider areas identified through various methods, including the use of best practice publications and our internal risk assessments. We have continued to support the Business Rates team on the small business and retail, hospitality and leisure grants. This has included the completion of government required risk assessments for both schemes, and the development of a post payment assurance plan. The post payment assurance plan has been established from a number of different sources, including government guidance, intelligence on known national frauds and local risk factors. There are a number of workstreams within the post payment plan, which has included the submission of data through the National Fraud Initiative to verify the legitimacy of a number of bank accounts. The post payment assurance plan is directing our investigative work, and utilises various data streams to inform further investigative work. We are liaising with colleagues, partners and relevant external bodies where the legitimacy of grant payments is unclear.

Reactive Anti-Fraud Work

- 3.17 During the reporting period we have received 25 potential irregularity referrals. All reported irregularities were risk assessed by Internal Audit and are either being investigated by ourselves, the relevant directorate or HR colleagues, as appropriate.
- 3.18 During the reporting period 9 referrals have been closed. There are 30 referrals that are currently open and being investigated. Two of the referrals remain under investigation by police. We have reported the work we have undertaken with the service area involved and will provide a detailed update to the committee once the police investigations have been concluded.

3.19 An analysis of the 30 open referrals is as follows:-

All have been risk assessed;

20 have been allocated to the directorates for investigation and 10 are with Internal Audit.

8 were raised through Whistleblowing and 11 through the Raising Concerns Policies. The remaining 11 were raised through other routes, for example by directorate officers, or external bodies for example the DWP/HMRC.

Other Internal Audit Work

3.20 Various strands of work are ongoing within Internal Audit to support the council's Core Business Transformation Programme, which seeks to achieve the council's ambitions through a combination of modern integrated technological solutions and a co-ordinated programme of transformation and continuous improvement. To date our involvement has included the provision of advice and oversight in respect of individual service level reviews, as well as various elements of project support and governance advice in relation to the progression of technological and systems based solutions concentrated within Financial Services. Working collaboratively with services to support major transformational projects enables us to impart advice and expertise on risk management and governance. This also demonstrates the adaptability of the team in supporting the ongoing achievement of the council's ambitions alongside our programme of assurance work.

Internal Audit Performance

- 3.21 We actively monitor our performance in a number of areas and encourage feedback. A customer satisfaction questionnaire (CSQ) is issued with every audit report. The questionnaires ask for the auditee's opinion on a range of issues and asks for an assessment ranging from 5 (for excellent) to 1 (for poor). The results are presented as an average of the scores received for each question.
- 3.22 The results of the questionnaires are reported to the Audit Leadership Team and used to determine areas for improvement and inform the continuing personal development training programme for Internal Audit staff.
- 3.23 For the period from 1 June 2020 to 31 August 2020 we have issued a total of 13 Customer Satisfaction Questionnaires and received 10 completed returns at a response rate of 77% in the period. A summary of the scores is presented in table 2. A full analysis of the 2019/20 data will be presented with the Annual Report, scheduled for October 2020.

Table 2: Results from Customer Satisfaction Questionnaires for the period 1 June 2020 to 31 August 2020.

Question	Average Score (out of 5)
Sufficient notice was given	5.0
Level of consultation on scope	5.0
Auditor's understanding of systems	4.6
Audit was undertaken efficiently	4.8
Level of consultation during the audit	4.8
Audit carried out professionally and objectively	5.0
Accuracy of draft report	4.8
Opportunity to comment on audit findings	4.9
Clarity and conciseness of final report	4.8
Prompt issue of final report	4.7
Audit recommendations will improve control	4.44
The audit was constructive and added value	4.4
Overall Average Score	4.77

- 3.24 A summarised version of the 2019/20 and 2020/21 Audit Plans are appended to provide members with an overview of the objective of each review and the current status. The 2019/20 plan does not show a complete list, merely those reviews where there has been audit activity during the period. These reviews are anticipated to be completed for inclusion within the Head of Internal Audit Annual Report and Opinion. This report will be presented to the Corporate Governance and Audit Committee at the meeting in October 2020. As a result of resourcing implications and risk prioritisation, not all audits that were included in the Internal Audit Plan for 2019/20 may be completed by then. The outstanding audits have either been included in next year's audit plan or considered for future audit coverage as a result of our ongoing risk assessment.
- 3.25 The June Committee approved the reprioritised 2020/21 Audit Plan. There have been no amendments to this plan during the period.
- 3.26 We continue to manage our available resources to direct these towards the highest areas of risk to ensure that an evidence based Head of Internal Audit opinion can be provided on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control in accordance with the Public Sector Internal Audit Standards (PSIAS).

4. Corporate considerations

4.1 Consultation and engagement

- 4.1.1 This report did not highlight any consultation and engagement considerations.

4.2 Equality and diversity / cohesion and integration

- 4.2.1 This report does not highlight any issues regarding equality, diversity, cohesion and integration.

4.3 Council policies and the Best Council Plan

- 4.3.1 The terms of reference of the Corporate Governance and Audit Committee require the Committee to review the adequacy of the Council's corporate governance arrangements. This report forms part of the suite of assurances that provides this evidence to the Committee.
- 4.3.2 The Internal Audit Plan has links to risks that may affect the achievement of Best Council Plan objectives and the aims of council policies.

Climate Emergency

- 4.3.3 Internal Audit will consider the Climate Emergency in the development of Annual Internal Audit Plans and in the scope of all relevant audits.

4.4 Resources, procurement and value for money

- 4.4.1 The Internal Audit Plan includes a number of reviews that evaluate the effectiveness of financial governance, risk management and internal control arrangements, including coverage of procurement activity.

4.4.2 The Internal Audit Quality Assurance and Improvement Programme and service development work that is reported to the Committee demonstrates a commitment to continuous improvement in respect of efficiency and effectiveness.

4.5 Legal implications, access to information, and call-in

4.5.1 None.

4.6 Risk management

4.6.1 The Internal Audit Plan has been and will continue to be subject to constant review throughout the financial year to ensure that audit resources are prioritised and directed towards the areas of highest risk. This process incorporates a review of information from a number of sources, one of these being the corporate risk register.

4.6.2 The risks relating to the achievement of the Internal Audit Plan are managed through ongoing monitoring of performance and resource levels. This information is reported to the Committee.

5. Conclusions

5.1 There are no issues identified by Internal Audit in the June to August 2020 Internal Audit Update Report that would necessitate direct intervention by the Corporate Governance and Audit Committee.

6. Recommendations

6.1 The Corporate Governance and Audit Committee is asked to :

- a) receive the Internal Audit Update Report covering the period from June to August 2020 and note the work undertaken by Internal Audit during the period covered by the report;
- b) note that there have been no limitations in scope and nothing has arisen to compromise the independence of Internal Audit during the reporting period;

7. Background documents

7.1 None.

Appendix A – Status of the Ongoing Audits from the 2019/20 Audit Plan and Follow Up Reviews

Audit Area	Overview of Assurance	Status / CGAC Meeting
Grants and Head of Audit Assurances		
Grants and Head of Audit Assurances arising during the year	Independent examination of accounts and / or assurance that the grant claim has been spent in accordance with the grant determination.	Reported November 2019, January 2020, March 2020 and September 2020
ICT and Information Governance		
Community Cloud	To provide assurance that the Community Cloud project is being managed to deliver its intended outcomes.	In progress
Information Asset Registers	To provide assurance that the Council is aware of all data that it holds so that it can be managed and secured in line with legislation.	In progress
Key Financial Systems		
Payroll Central Controls	To provide assurance over the integrity of central payroll functions, including the accuracy of payments made and the authorisation and processing of new starters and leavers.	In progress
Procurement		
Contract Management	Individual reviews of contract management arrangements on a sample of contracts to gain assurance that they are being managed to deliver their intended outcomes, incorporating a review of contract extensions and open book review where necessary.	Reported January 2020 and ongoing
Contract Specification and Management Follow Up	To review progress in implementing the recommendations made in the previous audit, as reported to the Corporate Governance and Audit Committee at the November 2018 meeting.	In progress

Audit Area	Overview of Assurance	Status / CGAC Meeting
Directorate Risks - Adult Social Care and Health		
Payments to Providers of Homecare Follow Up	To review progress in implementing the recommendations made in the previous audit, reported to the Corporate Governance and Audit Committee at the January 2018 meeting.	In progress
Deprivation of Liberties Follow Up	To review progress in implementing the recommendations made in the previous audit, reported to the Corporate Governance and Audit Committee at the March 2018 meeting.	Reported September 2020
Short Break Service	To review the new process to ensure that service users are receiving the right tier of support, it has been properly authorised, providers have been paid and that the outcomes are managed / monitored.	Reported September 2020
Income Recovery	To provide support to the directorate's Income Recovery Project to gain assurance that all income due is identified and there are appropriate processes in place to ensure that it is billed and collected.	Attendance at Project Board
Directorate Risks - Children and Families		
Cluster Model and Area Inclusion Partnerships (AIP)	A review of the arrangements in place to ensure that funding is spent effectively on intervention and inclusion, in support of the intended outcomes of the Cluster Model and AIPs.	In progress
Funding for Inclusion	To provide assurance that the top up element of the funding is being correctly calculated in line with formal criteria and then appropriately remitted to the school	In progress
Personal Education Plans	To ensure that there are quality personal education plans in place that are clear and consistent, provide purposeful targets and are subject to regular review.	In progress
Budget Pressures	To gain assurance over the processes in place to manage the budget pressures within the directorate.	Attendance at Looked After Children's Payments and Placement Board

Audit Area	Overview of Assurance	Status / CGAC Meeting
Directorate Risks – Housing		
Lettings Enforcement follow-up and new system review	The review will follow up on the recommendations which remain outstanding since the September 2018 follow-up review. Additional work will also be undertaken on the implementation of the new system and the roll out of the revised lettings policy.	Adjustment to plan - Major Adaptions being brought forward (20/21) due to COVID 19 implications. Now in progress
Leeds Building Services Assurances	Time set aside to provide assurance that key risks relating to Leeds Building Services are appropriately managed. Outline of specific assurance to be confirmed. To include gaining assurance that the recommendations made across previous audits are being tracked and implemented.	In progress
Council Housing Growth	To review the procurement strategy and provide assurance over the achievement of intended outcomes.	Planned
Other Directorate Risks		
IR 35 Legislation Follow Up	To review progress in implementing the recommendations made in the recent audit as reported to the Corporate Governance and Audit Committee at the June 2018 meeting	Reported September 2020
Funding from the Communities and Environment directorate to the third sector	To review the arrangements in place to gain assurance that third sector / not for profit groups are delivering their agreed services and objectives.	In progress
Flood Alleviation Scheme	To review the operational readiness of the Flood Alleviation Scheme	In progress
External Advertising Income – Follow Up	To review progress in implementing the recommendations made in the recent audit as reported to the Corporate Governance and Audit Committee at the June 2018 meeting.	Reported September 2020

Appendix B – Status of Planned Audits from the 2020/21 Audit Plan and Follow Up Reviews

Audit Area	Overview of Assurance	Status / CGAC Meeting
Grants and Head of Audit Assurances		
Grants and Head of Audit Assurances arising during the year	Independent examination of accounts and / or assurance that the grant claim has been spent in accordance with the grant determination.	Reported Septemebr 2020 and ongoing
ICT and Information Governance		
Asset Management and Security	To provide assurance that there are appropriate controls in place to ensure assets are securely and effectively managed.	In progress
Privileged User Access Follow Up	To review the progress made in implementing the recommendations made in the 2019/20 audit.	Not planned for this quarter
Data Protection Impact Assessment	To provide assurance that there are appropriate controls in place to ensure that Data Protection Impact Assessments are completed where required.	Not planned for this quarter
ICT Projects	To review the arrangements in place for the management of ICT projects.	In progress
Key Financial Systems		
Key Financial Systems	To provide assurance that appropriate internal controls are in place and operating	Not planned for this quarter
Procurement		
Contract Management	Individual reviews of contract management arrangements on a sample of contracts to gain assurance that they are being managed to deliver their intended outcomes, incorporating a review of contract extensions and open book review where necessary.	In progress

Audit Area	Overview of Assurance	Status / CGAC Meeting
Social Value	To review the arrangements in place to ensure that social value outcomes are appropriately considered and delivered through procurement.	Not planned for this quarter
Directorate Risks - Adult Social Care and Health		
Customer Information System (CIS) Payments	To provide assurance that payments are only made in relation to people with an assessed need, have been correctly processed and are net of any client contribution. The review will also provide assurance on the adequacy of controls for identifying changes in circumstances. The review will cover all payments made through CIS for Residential and Nursing Care, Direct Payments and Homecare payments.	Not planned for this quarter
Financial Assessments	To provide assurance that all eligible customers in receipt of reviewable services have been financially assessed as appropriate, that assessments have been correctly calculated and that all income due has been collected.	In progress
Nursing and Residential Care Home Payments	To provide assurance that the revised processes for paying residential and nursing care providers are operating as intended.	Not planned for this quarter
Directorate Risks - Children and Families		
One Adoption West Yorkshire – Decision Making	To provide assurance that there are appropriate governance arrangements in place with regard to decision making for the organisation and that outcomes of the decisions are appropriately monitored and reported.	In progress
Children’s Centres – Little Owls Service	To provide assurance that there are arrangements in place to monitor performance against expected outcomes for the service, including financial outcomes, and that action is taken where issues are identified.	Not planned for this quarter
Special Educational Needs Out of Area Placements	To provide assurance that there are appropriate systems in place for assessing and approving the need for making out of area placements, ensuring that payments are accurate and that performance in relation to this is appropriately monitored.	In progress

Audit Area	Overview of Assurance	Status / CGAC Meeting
Schools		
Schools Audits	Individual audits of LCC maintained schools undertaken on a risk basis and audits of year end school voluntary fund accounts.	In progress
School Follow Up Audits	To follow up on limited assurance opinions issued within 2019/20.	Two complete and two planned for Qtr 3
Directorate Risks – Housing		
Major Adaptations	To review the process in place to ensure major adaptations completed for both council and private houses are appropriate, completed to the required quality and timescale, and provide value for money.	In progress
Complaints Handling Process	A review of the processes in place for dealing with customer complaints, including ensuring root causes are identified and action taken on lessons learned.	Not planned for this quarter
Leaseholders	To review the process in place to manage leaseholder arrangements.	Not planned for this quarter
Private Sector Regulation – Selective Licensing	A review of the processes in place for ensuring that properties subject to selective licensing are licenced and inspected as appropriate.	Not planned for this quarter
Housing Disrepair	To assess the extent to which the Authority manages claims received in line with established best practice, ensuring that appropriate consideration has been given to the council's responsibilities in line with the Fitness for Human Habitation Act.	Not planned for this quarter
Fire Safety	To provide assurance over the controls in place to mitigate the risk of fire in Council properties.	In progress
BITMO Assurances	To provide support to Housing Partnerships in the management of the BITMO Assurance Framework.	Not planned for this quarter
Leeds Building Services Assurances	Time set aside to provide assurance that key risks relating to Leeds Building Services are appropriately managed. Outline of specific assurance to be confirmed.	Not planned for this quarter

Audit Area	Overview of Assurance	Status / CGAC Meeting
Housing Leeds In-Year Follow Up Work and Contingency	To undertake follow up work as required during the year and respond to emerging risks within Housing Leeds.	Not planned for this quarter
Other Directorate Risks		
Application of HR Policies	To gain assurance that a sample of HR policies are consistently and properly applied across the authority.	Not planned for this quarter
Invest to Save – Benefits Realisation Follow Up	To review the progress made in implementing the recommendations made in the 2019/20 audit.	In progress
Medium Term Financial Strategy Assurances	To review and provide assurance on the work being undertaken to ensure strategic planning and prioritisation of the council's resources.	Not planned for this quarter
Service Review Programme	Time set aside to contribute to the ongoing review of service delivery arrangements being undertaken through the Medium Term Financial Strategy.	Not planned for this quarter
High Value Stock Management	To review the processes in place to ensure the secure management of high value stock items. Directorates and services to be sampled on a cyclical basis.	In progress
Waste Strategy	To gain assurance that governance arrangements are in place to support the implementation of the Waste Strategy.	Not planned for this quarter
Taxi Service	To gain assurance that licenses are issued correctly and complaints are investigated appropriately. This includes reviewing compliance with the Suitability Policy to ensure drivers licenses are approved in accordance with new criteria.	Not planned for this quarter
Leeds Cultural Trust	To provide assurance on the governance arrangements in place for the Leeds Cultural Trust.	Not planned for this quarter