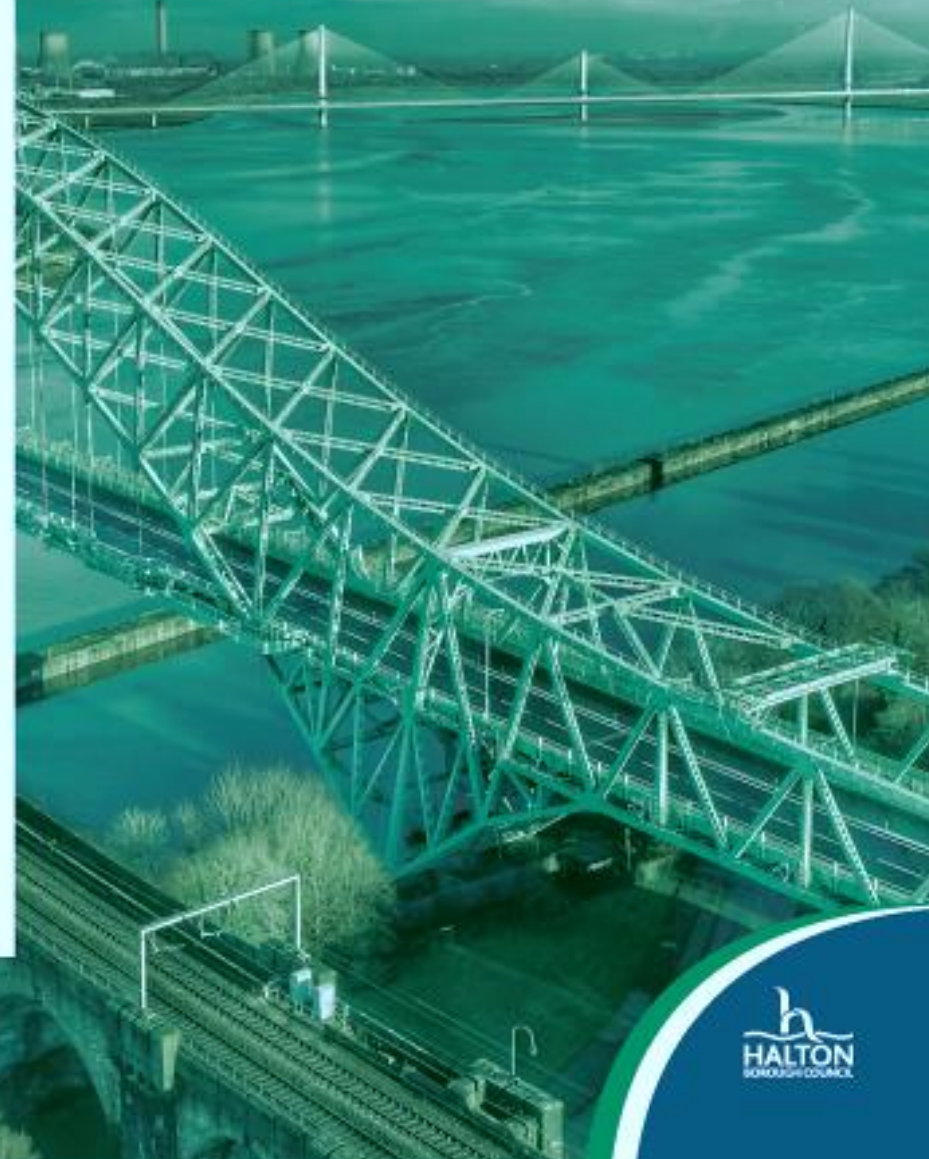


Internal Audit Plan 2024/25



1 INTRODUCTION

1.1 This document summarises the results of Internal Audit's planning work. It sets out details of the:

- Responsibilities and scope of internal audit
- Resourcing and delivery of the Council's internal audit service
- Arrangements for reporting internal audit work
- Proposed programme of work for 2024/25 (the audit plan)

1.2 The audit plan for 2024/25 has been prepared in accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS). The PSIAS represent mandatory best practice for all internal audit service providers in the public sector.

1.3 The Council has adopted the PSIAS definition of internal auditing:

'Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.'

1.4 In accordance with PSIAS, the mission of internal audit is to 'enhance and protect organisational value by providing risk-based and objective assurance, advice and insight'.

1.5 Internal audit work contributes to ensuring that the Council is a resilient organisation. It also helps to provide assurance that the Council delivers a reliable and effective service to the people it serves. As such, the work of Internal Audit supports the Council in achieving all its corporate aims and objectives.

1.6 The PSIAS require that the internal audit service is delivered and developed in accordance with the Internal Audit Charter. The Council has formally agreed that the provisions relating to internal audit set out in section 6.2 of Finance Standing Orders constitute the Council's Internal Audit Charter.

2 INTERNAL AUDIT – RESPONSIBILITIES & SCOPE

2.1 Responsibilities of internal audit

The internal audit function is responsible for:

- Reviewing and developing the Council's governance processes. Specifically, this includes:
 - Promoting appropriate ethics and values within the Council
 - Supporting effective organisational performance management and accountability
 - Communicating risk and control information to appropriate areas of the organisation
 - Coordinating the activities of, and communicating information among, the Audit and Governance Board, external audit, internal audit and management
- Evaluating the effectiveness of the Council's risk management processes and contributing to their improvement
- Assisting in the maintenance and development of an effective control environment by providing robust independent assurance over its operation.

2.2 Responsibilities of management

The establishment and maintenance of adequate control systems is the responsibility of management. Recommendations made by Internal Audit can reduce risk and improve systems of control. However, the implementation of audit recommendations cannot eliminate risk entirely.

2.3 Responsibilities of the Audit and Governance Board

In regard to internal audit, the Audit and Governance Board is responsible for:

- Approving, but not directing, internal audit's strategy and plan
- Monitoring the performance of internal audit
- Reviewing summary internal audit reports and the main issues arising, and seeking assurance that action has been taken where necessary
- Receiving and considering the Head of Internal Audit's annual report.

2.4 Responsibilities for fraud prevention and detection

The primary responsibility for the prevention and detection of fraud rests with management. Management's responsibilities include creating an environment where fraud is not tolerated, identifying fraud risks, and taking appropriate actions to ensure that controls are in place to prevent and detect fraud.

2 INTERNAL AUDIT – RESPONSIBILITIES & SCOPE (Continued)

It is not the role or responsibility of internal audit to detect fraud. However, internal audit will evaluate the potential for the occurrence of fraud in each assignment and review how the Council manages the risk of fraud.

The Council operates a dedicated Investigations Team that works alongside internal audit. The team is responsible for all fraud-related work and HR investigatory work. As such, this work does not form part of the audit plan and the results of this work are reported separately to the Audit and Governance Board.

2.5 Scope of internal audit activities

The scope of internal audit work includes:

- The entire control environment of the Council, comprising financial and non-financial systems.
- Reviewing controls that protect the interests of the Council in its dealings with partnerships in which the Council has an involvement.

Internal audit may also provide assurance services to parties outside the Council with the prior agreement of the Audit and Governance Board.

3 INTERNAL AUDIT – RESOURCING & DELIVERY

3.1 Resource requirements

The level of resource required to deliver an effective internal audit service to the Council has been assessed based on the need to provide adequate audit coverage of the Council's:

- Business critical systems
- Risk management and governance arrangements
- Front line services
- Support services
- Procurement and contract management activity
- Information management arrangements
- Schools

Account has also been taken of the need to be able to resource:

- Unplanned work which may arise during the year
- Follow up work to provide assurance that previously agreed recommendations are implemented
- Provision of advice and consultancy

3.2 Delivery of the internal audit service

The 2024/25 audit plan will be delivered predominantly by an experienced and suitably qualified in-house team of approximately 6.8 FTE auditors. This level of resource is considered sufficient to deliver a robust annual internal audit opinion to the Board. Additional external support may also be sought to assist with the completion of planned audit work if required.

Where opportunity arises, the Internal Audit team will also collaborate with internal audit colleagues from other local authorities in regard to the approach and delivery of particular audit assignments.

3.3 Mitigation of any potential impairment to independence and objectivity

The internal audit team is managed by the Divisional Manager – Audit, Procurement & Operational Finance, who also has management responsibility for the following functions:

- Purchase to Pay
- Procurement
- Income control (collection and reconciliation of income)
- Insurance

3 INTERNAL AUDIT – RESOURCING & DELIVERY (Continued)

- Corporate appointeeships and deputyships
- Direct Payments
- Income & Assessment (Adult social care)
- Income Recovery

The arrangements to mitigate any potential impairment to independence and objectivity regarding the audit of these areas that were previously approved by the Board continue to remain in place.

3.4 Approach to placing reliance on other sources of assurance

When planning specific audit assignments, other sources of assurance may be taken into consideration in order to ensure the best use of the audit resource. Any work that is necessary in order to place reliance on other sources of assurance will be determined as required for each assignment and reference made to it in the resulting audit report.

3.5 Assurance services to other organisations

A small amount of assurance work is to be undertaken for Manchester Port Health Authority (MPHA), which is the governing body for the Manchester Ship Canal and River Weaver. This is a longstanding arrangement governed by a service level agreement. Halton Borough Council is one of the funding authorities of MPHA.

Assurance work will also be undertaken in regard to the Cheshire concessionary travel scheme. This annual work is undertaken on a rotational basis between the four Cheshire local authorities.

4 INTERNAL AUDIT – REPORTING

4.1 Distribution of internal audit reports




At the conclusion of each audit assignment, a draft report is issued to the manager responsible for the area which has been audited. A final report containing management responses to any issues identified is subsequently distributed to:

- The Chief Executive
- The Operational Director – Finance (s151 officer)
- The Executive Director, Operational Director and Divisional Manager responsible for the area reviewed
- The Council’s external auditor

4.2 Overall assurance opinion

In each audit report, an overall assurance rating is provided on the area audited. This is based on the information obtained in the course of the audit and represents an assessment of the effectiveness of the risk management, control and governance processes in the area audited.

The range of assurance ratings in internal audit reports is set out in the following table:

 Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
 Adequate	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
 Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

4 INTERNAL AUDIT – REPORTING (Continued)

4.3 Grading of Recommendations

Recommendations made in individual internal audit assignments are categorised according to the following priorities:

High	The audit finding is essential to the management of risk within the area under review
Medium	The audit finding is important to the management of risk within the area under review
Low	The audit finding relates to an issue of good practice that the auditor considers would deliver better outcomes

4.4 Reporting to elected members

Throughout the year regular internal audit progress reports are presented to the Audit and Governance Board summarising the outcomes of internal audit work and any significant matters identified. Such matters may include risk exposures, governance weaknesses, performance improvement opportunities and value for money issues.

4.5 Annual Audit Opinion

An annual report is presented to the Audit and Governance Board which includes the Head of Internal Audit's overall opinion on the Council's risk management, control and governance processes. This opinion forms one of the sources of assurance in support of the Council's Annual Governance Statement. The opinion is based upon the collective findings from the internal audit work completed during the year.

5 INTERNAL AUDIT – PLANNING METHODOLOGY

5.1 Requirements of the Public Sector Internal Audit Standards

The PSIAS state that the ‘chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals.’

5.2 Development of the Audit Plan

In developing the audit plan, account has been taken of:

- Planned work deferred from the 2023/24 audit plan that is still considered important
- Senior management’s views on risk in their areas of responsibility
- The results of previous internal audit work
- The Council’s assurance framework, including the work of external audit
- Emerging risks in the local government and the wider public sector, including discussions with colleagues in the North West Audit Group
- Work being undertaken as part of the reimagine Halton Transformation Programme
- Known changes to the Council’s business, operations, systems, and controls
- Issues identified in the Corporate Risk Register (as at September 2023)
- The requirement to ensure sufficient and wide ranging coverage in order to provide a robust annual audit opinion

5.3 Links to the Council’s Corporate Priorities

The audit plan supports the delivery of all the Council’s priorities by promoting probity, integrity, accountability, efficiency and effective management of public funds. The achievement of corporate priorities is dependent on the Council making efficient and effective use of its resources and in operating robust and transparent governance arrangements.

The audit plan sets out a series of risk-based assignments that will provide assurance over the adequacy of the arrangements established to mitigate risks that may threaten the delivery of the Council’s priorities. Where appropriate, links to risks identified in the Council’s Corporate Risk Register are identified for each piece of planned work. A summary copy of the Corporate Risk Register is attached at Appendix A for information.

5.4 Budgeted time allocations

A budgeted time allocation has been set for each assignment included in the audit plan. It is recognised that the exact resource requirement for each assignment cannot be forecast with certainty, as the time required will be influenced by the scope of the audit agreed with management.

The plan therefore represents the best estimate of the way in which the Council's internal audit resources will be deployed. It may therefore be necessary to adjust the budgeted allocations for specific assignments during the year.

In total, the 2024/25 Audit Plan comprises 1,160 days of audit work.

5.5 Timing and prioritisation of audit work

The intention is to complete all planned work within the year. However, the timing and respective prioritisation of work will take account of:

- The need to finalise any work from 2023/24 that remains incomplete at year-end
- The need to prioritise the reviews deferred from the 2023/24 Audit Plan
- The views of management of the service areas in regard to the timing of work
- Any other factors that may be relevant to the timing of a particular piece of work
- Any urgent unplanned work arising
- Changes in the level of audit resources available

5.6 Significant interim changes to planned work

The audit plan will be kept under review during the year and it may be necessary to make revisions to planned work in order to respond to changes in priorities or changes in the level of internal audit resources. As in previous years, minor changes will be agreed with the Operational Director – Finance. Any significant changes will be reported to the Audit and Governance Board.

6 SUMMARY INTERNAL AUDIT PLAN – 2024/25

A high-level summary of the planned allocation of internal audit resources for 2024/25 is shown in the following table:

Planned allocation of Internal Audit resources	Days
Adults Directorate	140
Chief Executive's Directorate	225
Children's Directorate	110
Environment & Regeneration Directorate	145
Public Health Directorate	40
Grants	160
Corporate support	70
Schools	160
Follow up audits	25
Contingency	80
External work	5
Total	1,160

The individual assignments to be completed are summarised in more detail in the following section.

7 DETAILED INTERNAL AUDIT PLAN – 2024/25

Area	Audit	Context	Planned Coverage	Reference to Corporate Risk Register
Adults Directorate	Top up fees	<p>If a person entering residential care chooses a setting that is more expensive than the amount identified for the provision of accommodation in their personal budget then an arrangement has to be made to meet the additional cost (known as a Top-Up).</p> <p>In such cases the local authority must arrange for the person to be placed there, provided a 'third party' (or in certain circumstances, the person in need of 'care and support') is willing and able to meet the additional cost.</p> <p>This audit was originally included in the 2023/24 Audit Plan and work commenced towards the end of the financial year.</p>	The audit will examine the application of the Council's policy relating to Top Up fees and the associated billing and collection arrangements.	Risks 1A, 8B
Adults Directorate	Telecare service	The Council's telecare service is a chargeable service that provides support and assistance to vulnerable persons in their own homes by using information and communication technology. Last audited in 2011.	The audit will focus on assessment, charging and billing for the service.	Risks 1A, 2, 8B
Adults Directorate	Adult Social Care Debt Recovery	There has been a significant recent increase in the level of Adult Social Care debt. Total outstanding debt has increased since March 2023 by £2.343m (18.2%) to £12.875m.	Billing and recovery procedures relating to Adult Social Care debt.	Risk 8B
Adults Directorate	Travellers' sites	The Council is responsible for the management of the permanent travellers' sites within the borough. Income is received via rental of pitches and utility charges. Last audited in 2018.	The audit will examine income collection and accounting arrangements across all sites.	Risk 6, 8B, 11

7 DETAILED INTERNAL AUDIT PLAN – 2024/25

Area	Audit	Context	Planned Coverage	Reference to Corporate Risk Register
Chief Executive's Directorate	Compliance with Procurement Standing Orders	In May 2022, Procurement Standing Orders were amended to remove the requirement for spending departments to advertise opportunities under £25k in value on The Chest procurement portal. The intention of this change was to streamline lower value procurement activity and to release capacity within the Procurement team to focus on higher value procurements.	The audit will undertake sample testing on procurement activity falling under £25k and seek assurance that spending departments have made appropriate arrangements to ensure that value for money is being obtained.	Risks 8B, 11
Chief Executive's Directorate	Concessionary Travel	The Council is part of the Cheshire concessionary travel scheme and the Cheshire authorities rotate responsibility for auditing the scheme on an annual basis.	The audit will provide assurance that there is an approved scheme in place agreed by all parties that is in accordance with statutory legislation. It will also seek to ensure that the scheme is appropriately administered and that there are appropriate anti-fraud measures in place.	Risks 8B, 12
Chief Executive's Directorate	Grants to Voluntary Organisations	Management Team requested that Internal Audit undertake a review of all grants and services commissioned from the voluntary sector. The results of the review are to feed into the Transformation Programme workstream examining this area. Work on this review commenced towards the end of 2023/24.	Review of grant and services commissioned from the voluntary sector and the related contract management arrangements.	Risk 8B
Chief Executive's Directorate	Payroll	The payroll system provides material disclosures for the financial statements. The value of transactions processed through the system exceeds £100m pa. Last audited in 2019.	High level review evaluating and testing the effectiveness of the key controls within the system	Risk 8B, 12

Area	Audit	Context	Planned Coverage	Reference to Corporate Risk Register
Chief Executive's Directorate	Accounting Journals	A journal transfer is used to reallocate an item of expenditure or income from one accounting code to another. Journal transfers should include a description of the item and an explanation as to why the transfer is necessary. Journal transfers should only be completed by authorised personnel and be supported by a clear audit trail. Last audited in 2016.	High level review evaluating and testing the effectiveness of the key controls within the system	Risk 8B, 12
Chief Executive's Directorate	Accounts Payable	The Accounts Payable system is one of the Council's key financial systems that provides material disclosures for the financial statements. Payments are processed through the creditors module of Agresso by the Purchase to Pay team. Daily runs are carried out to make payment to the Council's creditors, with weekly runs being carried out for housing benefit payments. Last audited in 2021.	High level review evaluating and testing the effectiveness of the key controls within the system	Risk 8B, 12
Chief Executive's Directorate	Accounts Receivable	<p>The effective management and collection of debt is an essential contributor to the Council's financial resource and maximises income available to provide services. The Council is responsible for the collection of various monies owed from charges raised and invoices issued.</p> <p>The raising of sundry debt is generally done within departments using self-service on Agresso. The Debtors Team is responsible for the administration and collection of sundry debtor accounts, including the reconciliation of payments and recovery of any outstanding invoices. Last audited in 2019.</p>	High level review evaluating and testing the effectiveness of the key controls within the system	Risk 8B, 12

7 DETAILED INTERNAL AUDIT PLAN – 2024/25

Area	Audit	Context	Planned Coverage	Reference to Corporate Risk Register
Chief Executive's Directorate	Appointeeship and Deputyship Scheme	<p>The Council provides an appointeeship and deputyship scheme to over 300 clients and manages client funds that total in excess of £4.5m. The Council is currently in the process of changing the banking arrangements for the clients supported and setting up individual bank accounts for each client.</p> <p>The audit was originally planned for 2023/24 but not started due to capacity issues.</p>	The audit will examine the transfer from 'virtual accounts' to individual bank accounts for each client and seek to provide assurance that appropriate controls are embedded into the new banking arrangements.	Risks 1A, 2
Chief Executive's Directorate	IT Cyber Security	The risk of adverse business impact as a result of the failure of key business systems brought about by cyber incidents is identified as a key risk in the Council's risk register.	Review of the Council's procedures to prevent, detect, and respond to cyber security threats. This will involve reviewing how the Council monitors identities, endpoints, servers, databases, network applications, websites, and other systems to uncover potential cyberattacks in real time.	Risk 5
Children's Directorate	Education, Health and Care Plans	<p>All Halton children and young people who have significant special educational needs and meet specific criteria may undergo an Education Health and Care (EHC) Assessment, which could lead to an EHC Plan and an offer of a personal budget.</p> <p>The audit was requested following a number of complaints relating to the delays in the completion of EHC assessments.</p>	The audit will review the processes relating to the completion of EHC assessments and compliance with statutory timescales. It will also review processes and data quality within the Synergy management information system.	Risk 3B
Children's Directorate	Children in Care Placements	<p>The Council continues to face significant budget pressures resulting from the number and cost of external placements relating to children in care.</p> <p>The audit was originally planned for 2023/24 but not started due to capacity issues.</p>	The audit will examine the approval, commissioning, procurement and monitoring arrangements for children in residential placements in order to provide assurance that the arrangements balance suitable provision with cost.	Risks 3B, 8B

7 DETAILED INTERNAL AUDIT PLAN – 2024/25

Area	Audit	Context	Planned Coverage	Reference to Corporate Risk Register
Children's Directorate	Foster Care / SGOs	Foster Care and Special Guardianship payments are a significant area of spend for the Council. The process for making the payments is to change in 2024/25 with payments due to be processed through the Eclipse social care management system before being transferred to Agresso via an interface.	The audit will examine the new payment process and provide assurance over the adequacy of the related control environment.	Risks 3B, 8B
Environment and Regeneration Directorate	Runcorn Town Investment Plan	In July 2021, it was announced that £23.6m had been allocated from the Town's Fund to deliver the Runcorn Town Investment Plan – Reconnecting Runcorn. Reconnecting Runcorn is a set of seven projects that are intended to improve the lives and livelihoods of local people and boost the local economy. The audit was originally planned for 2023/24 but not started due to capacity issues.	The audit will examine the arrangements that the Council has established to manage the overall programme focusing on the funding, procurement, contract management, and programme governance arrangements.	Risk 12
Environment and Regeneration Directorate	Highways Inspection and Maintenance	Highways inspections play a vital role in ensuring the safety of the borough's highways and provide a key part in the defence of highways related insurance claims.	The audit will review the effectiveness of the arrangements in place to inspect and maintain the highways network.	Risks 8B, 9A
Environment and Regeneration Directorate	Vehicle Maintenance	Delivery of a number of key Council services is dependent upon the Council's fleet of vehicles. In managing the fleet the Council has statutory responsibilities to ensure that vehicles are suitable for the purpose for which they are used and maintained in good repair.	The audit will review the arrangements in place for the maintenance and repair of Council vehicles. It will also examine the arrangements relating to servicing and maintenance work undertaken for commercial purposes.	Risk 8B, 9A
Environment and Regeneration Directorate	Brindley Extension project	The Brindley extension project is a £5.6m capital scheme designed to allow greater access for the community, creating more space within the building and to relocate the library. It is also a key part of the Runcorn Town Deal project.	A current contract audit approach will be adopted to the audit which will examine the arrangements relating to contract funding, contract management, risk management and interim payments.	Risk 8B

7 DETAILED INTERNAL AUDIT PLAN – 2024/25

Area	Audit	Context	Planned Coverage	Reference to Corporate Risk Register
Public Health Directorate	Commissioned services	Public Health's role is to help people living and working in Halton to live long lives in good health. The team places a particular emphasis on preventative measures and the promotion of wellbeing initiatives. In fulfilling their role, the team commissions a wide range of services from various different providers.	The audit will select a sample of commissioned services and review the adequacy and effectiveness of the contract management arrangements in place.	Risks 4, 8B
Grants	Various grant claims and returns	A general provision is included for a range of grant claims for which the Head of Audit is required to sign a declaration confirming that the amounts claimed are eligible and in accordance with the conditions of grant.	Grant claim assurance and certification work	Risks 8B, 12
Corporate Support	Annual Governance Statement	There is a statutory requirement for the Council to produce an Annual Governance Statement.	Internal Audit will have input to the work of the Corporate Governance Group which develops the Annual Governance Statement.	No specific linkage to the Corporate Risk Register. However, it is a statutory requirement that the Council produces and Annual Governance Statement.
Corporate Support	Corporate Complaints - Stage 2	The Council has a formal corporate complaints procedure to enable individuals to express their dissatisfaction about Council services that they have received and for identified failings to be remedied. Internal Audit is responsible for undertaking Stage Two investigations of complaints that have not been resolved by the service manager at Stage One of the complaint procedure.	Stage Two complaint investigations will be undertaken as required. Internal Audit will undertake an independent internal review of unresolved Stage One complaint issues and of complaints that are of a more serious or complex nature.	No specific linkage to the Corporate Risk Register but effective management of complaints is a key part of the Council's governance arrangements.
Corporate Support	Council Constitution	The Council Constitution is reviewed annually to ensure that it is updated to reflect changes to the Council's governance arrangements, legislative requirements, policies and procedures.	Internal Audit will contribute to a working party that meets each year to review and propose changes to the Council's Constitution.	No specific linkage to the Corporate Risk Register but contributes to the maintenance of the Council's governance arrangements.

7 DETAILED INTERNAL AUDIT PLAN – 2024/25

Area	Audit	Context	Planned Coverage	Reference to Corporate Risk Register
Corporate Support	General advice / attendance at working groups etc.	Throughout the year the Internal Audit function receives regular requests from client departments for advice and support	Reactive advisory and consultancy work, and input to working groups as required	No specific link to the Corporate Risk Register; however, advice and guidance from Internal Audit contributes to maintenance of the Council's risk management, control and governance arrangements.
Corporate Support	Reporting to Audit and Governance Board	The Council Constitution requires Internal Audit to report to the Audit & Governance Board.	Attendance at, and preparation of reports for, the Audit & Governance Board on internal audit and governance related matters.	No specific linkage to the Corporate Risk Register but contributes to the maintenance of the Council's risk management, control and governance arrangements.
Schools	Eight schools to be audited during 2024/25	The Council operates an annual programme of school audits. A risk-based approach is adopted to selecting the schools to be audited.	An audit programme has been developed for school audits, which will be tailored to each school as required.	No specific link to Corporate Risk Register. However, the completion of school audits provides assurance over the risk management, control and governance processes in place across the Council's schools.
Follow up of audit recommendations	Various	Follow up work is completed to provide assurance that previously agreed internal audit recommendations are implemented.	Coverage to be determined on the audit recommendations falling due for implementation.	No specific link to Corporate Risk Register. However, follow up work provides assurance that recommendations made to improve the Council's risk management, control and governance processes are implemented.
Contingency	Not known at this stage	A general contingency is provided to allow Internal Audit to respond to requests for audit work that arise during the year.	Not known at this stage	Not known at this stage
External work	Manchester Port Health Authority	The Council undertakes annual fee earning assurance work as part of an SLA with Manchester Port Health Authority.	To be agreed with Manchester Port Health Authority.	Not applicable

APPENDIX A – CORPORATE RISK REGISTER SUMMARY

Risk Reference	Risk Description
1A	Failure to deliver quality services to vulnerable adults could negatively affect their health and wellbeing
1B	Adult Social Care Charging Reforms, likely to cause a shortfall in funding to meet the full cost of care
2	Failure to support and protect the safeguarding of adults could adversely impact on their health, safety and opportunity to reach their potential
3A	Children’s Services – safeguarding
3B	Overspend in Children’s Services
4	Reduced capacity of services that prevent harm, protect health and promote positive physical, mental and emotional health and wellbeing across the population of Halton
5	Risk of adverse business Impact as a result of the failure of key business systems brought about by cyber incidents
6	Data Protection: Risk of breach of data caused by mishandling of personal data
7A	Reduced capacity to sustain the delivery of services and respond to emergency situations in line with Council Priorities
7B	Reduced capacity to continue service provision across various services due to recruitment and / or retention difficulties
8A	The Council’s funding available from Government grant and/or locally raised business rates / council tax, is not sufficient to meet increasing service demands
8B	Total council spending for the year exceeds available budget provision
9A	A failure to monitor and appropriately manage the risks created by global, national and local events
9B	Depleted staffing resource impacting on ability to provide out of hours on call Emergency Planning Officer role
10	Changes to Government arrangements and other public sector organisations could potentially lead to a deterioration of local services
11	Failure to prevent and detect fraud and / or corruption
12	Failure to maximise and identify funding opportunities in light of government cuts