



**Welwyn Hatfield Borough Council**  
Audit Committee

2019/20 Internal Audit Plan Report

21 March 2019

Recommendation

Members are recommended to approve the proposed Welwyn Hatfield Borough Council Internal Audit Plan for 2019/20

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# 1. Introduction and Background

## Purpose of Report

- 1.1 To provide Members with the proposed Welwyn Hatfield Borough Council (the Council) 2019/20 Internal Audit Plan.

## Background

- 1.2 The Council's Internal Audit Plan sets out the programme of internal audit work for the year ahead, and forms part of the Council's wider assurance framework. It supports the requirement to produce an audit opinion on the overall internal control environment of the Council, as well as a judgement on the robustness of risk management and governance arrangements, contained in the Head of Internal Audit annual report.
- 1.3 The Shared Internal Audit Service's (SIAS) Audit Charter which was presented to the June 2018 meeting of this Committee shows how the Council and SIAS work together to provide a modern and effective internal audit service. This approach complies with the requirements of the United Kingdom Public Sector Internal Audit Standards (PSIAS) which came into effect on 1 April 2013 and revised on 1 April 2018. An updated version of the SIAS Audit Charter will be brought to the June 2019 Audit Committee meeting for Member approval.
- 1.4 The PSIAS require that the audit plan incorporates or is linked to a strategic or high-level statement which:
- Outlines how the service will be developed in accordance with the internal audit charter
  - Details how the internal audit plan will be delivered
  - Evidences how the service links to organisational objectives and priorities
- 1.5 Section 2 of this report details how SIAS complies with this requirement.

# 2. Audit Planning Process

## Planning Principles

- 2.1 SIAS audit planning is underpinned by the following principles:
- a) Focus of assurance effort on the Council's key issues, obligations, outcomes and objectives, critical business processes and projects and principal risks. This approach ensures coverage of both strategic and key operational issues.

- b) Maintenance of an up-to-date awareness of the impact of the external and internal environment on the Council's control arrangements.
- c) Use of a risk assessment methodology to determine priorities for audit coverage based, as far as possible, on management's view of risk.
- d) Dialogue and consultation with key stakeholders to ensure an appropriate balance of assurance needs. This approach includes recognition that in a resource-constrained environment, all needs cannot be met.
- e) Identification of responsibilities where services are delivered in partnership.
- f) In-built flexibility to ensure that new risks and issues are accommodated as they emerge.
- g) Capacity to deliver key commitments including governance work.
- h) Capacity to respond to management requests for assistance with special investigations, consultancy and other forms of advice.

#### Approach to Planning

- 2.2 In order to comply with the requirements of the PSIAS, SIAS applies a methodology at all its partners which contains the following elements:

#### *Local and National Horizon Scanning*

SIAS reviews, on an ongoing basis:

- Key committee reports at each client and identifies emerging risks and issues;
- The professional and national press for risks and issues emerging at national level.

#### *Consideration of risk management arrangements*

SIAS assesses the risk maturity of the Council and based on this assessment, determines the extent to which information contained within the Council's risk register informs the identification of potential audit areas.

#### *Confirmation of the council's objectives and priorities*

SIAS confirms the current objectives and priorities of the Council. This information is used to confirm that identified auditable areas will provide

assurance on areas directly linked to the achievement of the Council's objectives and priorities.

2.3 The approach to audit planning for 2019/20 has been characterised by:

- a) Detailed discussions with senior managers and other key officers within the Council to confirm auditable areas and elicit high level detail of the scope of audits. This process incorporates the following four steps to assist in the later prioritisation of projects:

*Risk Assessment*

Managers and SIAS agree the level of risk associated with an identified auditable area

*Other sources of Assurance*

Managers are asked whether assurance in the auditable area is obtained from other assurance providers e.g. External Audit or the Health and Safety Executive. This approach ensures that provision of assurance is not duplicated.

*Significance*

Managers assess how significant the auditable area is in terms of the achievement of corporate or service objectives and priorities.

*Timings*

Managers identify when an audit should be undertaken to add most value.

- b) Proposed plans are based on the information obtained from the planning meetings. Details of audits that have not been included in the proposed draft plan as a result of resource limitations are reported to senior management and the audit committee.
- c) The proposed 2019/20 plans for all SIAS partner councils are then scrutinised and cross-partner audits highlighted.
- d) The views of the Chair of the Audit Committee are sought to confirm that their requirements are adequately addressed.

This approach ensures that our work gives assurance on what is important, focussing on those areas of highest risk, and supports the Council in achieving its objectives.

The Planning Context

2.4 The context within which local authorities provide their services remains challenging:

- Latest forecasts show a cloudy outlook for the UK economy, reflecting increasing national and international uncertainties. Local

authorities will need to be attuned to the impact on their local economies and any direct investments of their own.

- Service demands continues to rise, driven by complex needs, an ageing population and challenges in the healthcare system. With reduced financial support, local authorities will have to continue to become more innovative and commercial.
- Digital transformation continues to offer opportunities along with significant risks. The innovative use of technology is helping to reduce costs, as well as be more efficient and transparent. However, factors such as security, privacy, ethical and regulatory compliance are a recognised concern.
- Major national programmes in areas like business rates, public health and housing mean the overall financial environment remains relatively unstable.

2.5 The resultant efficiency and transformation programme that councils are in the process of implementing and developing continues to profoundly alter each organisation's nature. Such developments are accompanied by potentially significant governance, risk management and internal control change.

2.6 The challenge of giving value in this context, means that Internal Audit needs to:

- Meet its core responsibilities, which are to provide appropriate assurance to Members and senior management on the effectiveness of governance, risk management and control arrangements in delivering the achievement of Council objectives;
- Identify and focus its effort on areas of significance and risk, assisting the organisation in managing change effectively, and ensuring that core controls remain effective;
- Give assurance which covers the control environment in relation to new developments, using audit approaches such as 'control risk self assessments' or 'continuous assurance' where appropriate
- Retain flexibility in the audit plan and ensure it remains current and relevant as the financial year progresses

#### Internal Audit Plan 2019/20

2.7 The draft plan for 2019/20 is included at Appendix A and B and contains a high-level proposed outline scope for each audit; Appendix C details the agreed start months. The number of days purchased in 2019/20 has reduced by 5 days, which for Welwyn Hatfield Borough

Council equates to a reduction from 315 days (in 2018/19) to 310 days (in 2019/20).

- 2.8 The table below shows the estimated allocation of the total annual number of purchased audit days for the year and the corresponding allocated budgets for 2018/19, as also reported to Audit Committee on 21 March 2018, for comparison and to demonstrate where the audit days saving has been achieved.

	<b>2019/20 Days</b>	<b>%</b>	<b>2018/19 Days</b>	<b>%</b>
Key Financial Systems	62	20	80	25
Corporate Audits	65	20.5	121	38
Operational Audits	75	24		
Procurement / Contracts	18	6	10	3
IT Audits	22	7	30	9
Corporate Governance / Anti-Fraud	0	0	10	4
Consultancy	5	2	0	0
Joint Reviews and Shared Learning	5	2	5	2
Strategic Support*	43	13.5	36	11
Contingency and other	3	1	5	2
Carry forward work from 18/19	12	4	20	6
<b>Total allocated days</b>	<b>310</b>	<b>100%</b>	<b>317**</b>	<b>100%</b>

\* This covers supporting the Audit Committee, monitoring delivery of the audit plan, client liaison and planning for 2020/21.

\*\* An additional 2 days were included in 2018/19 as agreed with the SIAS Audit Manager.

- 2.9 A list of reserve audits that will be considered as a substitute for an agreed planned review that is cancelled in-year is presented at Appendix B.
- 2.10 Any significant audit plan changes agreed between Management and SIAS will be brought before this committee for approval through the usual plan update reporting cycle.
- 2.11 Members will note the inclusion of a provision for the completion of projects that relate to 2018/19. The structure of Internal Audit's programme of work is such that full completion of every aspect of the work in an annual plan is not always possible; especially given the high dependence on client officers during a period where there are competing draws on their time, e.g. year end closure procedures.

- 2.12 The nature of assurance work is such that enough activity must have been completed in the financial year, for the Head of Assurance to give an overall opinion on the Authority's internal control environment. In general, the tasks associated with the total completion of the plan, which includes the finalisation of all reports and negotiation of the appropriate level of agreed mitigations, is not something that adversely affects delivery of the overall opinion. The impact of any outstanding work is monitored closely during the final quarter by SIAS in conjunction with the Section 151 Officer.

### 3. Performance Management

#### Update Reporting

- 3.1 SIAS is required to report its work to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan. Progress against the agreed plan for 2019/20 and any proposed changes will be reported to this Committee four times in the 2019/20 civic year.
- 3.2 SIAS will report on the implementation of agreed high priority recommendations as part of the update reporting process.

#### Performance Indicators

- 3.3 Annual performance indicators were approved at the SIAS Board meeting on the 7 September 2011 and are reviewed annually by the Board. Details of the targets set for 2019/20 are shown in the table below. Actual performance against target will be included in the update reports to this Committee.

Performance Indicator	Performance Target
<b>1. Planned Days</b> percentage of actual billable days against planned chargeable days completed.	95%
<b>2. Planned Projects</b> percentage of actual completed projects to draft report stage against planned completed projects Note:	95%



<p>To be based on the judgement of the SIAS management team and representing the best estimate as to a reasonable expectation of progress on the audit plan.</p>	
<p><b>3. Client Satisfaction</b> percentage of client satisfaction questionnaires returned at 'satisfactory' level.</p>	<p>100%</p>
<p><b>4. Number of High Priority Audit Recommendations agreed</b></p>	<p>95%</p>
<p><b>5. External Auditor Satisfaction</b></p>	<p>External Auditors are able to rely upon the range and quality of SIAS' work</p> <p>Not applicable at WHBC as External Audit does not currently place reliance on the work of SIAS</p>
<p><b>6. Annual Plan</b></p>	<p>Presented to the March meeting of each Audit Committee. Or if there is no March meeting then presented to the first meeting of the new financial year</p>
<p><b>7. Head of Assurance's Annual Report</b></p>	<p>Presented to the first meeting of each Audit Committee in the new financial year.</p>

## APPENDIX A – PROPOSED WELWYN HATFIELD BOROUGH COUNCIL AUDIT PLAN 2019/20

Audit	Proposed Scope, Audit Sponsor and Origin		Proposed Quarter	Proposed Days	
KEY FINANCIAL SYSTEMS	Agresso (Financial System)	<b>Audit Sponsor</b>	Head of Resources		
		<b>Origin</b>	Cyclical / Annual Audit		
	<b>Proposed Scope</b>	Detailed scope to be agreed with management when the audit commences. A high level scope could include: a) System Access b) Reconciliations c) Supplier set up and amendment d) Authorisations e) Reporting		Q3	16
	Treasury Management	<b>Audit Sponsor</b>	Head of Resources		
<b>Origin</b>		Cyclical / Annual Audit			
<b>Proposed Scope</b>	A full audit is scheduled with areas of coverage potentially including: a) Treasury Management Practices, Policies and Procedures, b) Reporting Arrangements, c) Service Continuity and Training, d) Cash Flow Management, e) Counter-Party Risk, f) Transactions, g) On-line Banking and Investments, h) Capital and Interest Payments, i) Performance Monitoring, and j) External Service Providers.		Q3	8	
Payroll	<b>Audit Sponsor</b>	Head of Resources			
	<b>Origin</b>	Cyclical / Annual Audit			
<b>Proposed Scope</b>	A full audit is scheduled with areas of coverage potentially including: a) starters, leavers, b) transfers and amendments, c) payroll payments (including scheduling and BACS), d) pension contribution rates, e) payroll deductions and third party payments, reconciliations, f) management exception reports		Q3	8	
NDR	<b>Audit Sponsor</b>	Head of Resources			
	<b>Origin</b>	Cyclical / Annual Audit			
<b>Proposed Scope</b>	A full audit is scheduled with areas of coverage potentially including: a) Policies, procedures and regulatory compliance, b) Reconciliation between NDR system and Valuation lists, c) Multiplier setting,		Q3	10	

## APPENDIX A – PROPOSED WELWYN HATFIELD BOROUGH COUNCIL AUDIT PLAN 2019/20

Audit	Proposed Scope, Audit Sponsor and Origin		Proposed Quarter	Proposed Days
		d) Voids and reliefs, e) In-year Billing, f) Collection and refunds, g) Recovery, enforcement and write offs, h) Reconciliation between NDR system and general ledger, i) Performance monitoring and management, and j) System access		
Council Tax	<b>Audit Sponsor</b>	Head of Resources	Q3	10
	<b>Origin</b>	Cyclical / Annual Audit		
	<b>Proposed Scope</b>	A full audit is scheduled with areas of coverage potentially including: a) Policies, Procedures and Legislation, b) Amendment to Council Tax records, c) Discounts and Exemptions, d) In-year Billing, e) Collection and Refunds, f) Recovery, Enforcement and Write Offs, g) Reconciliation between Council Tax system and General Ledger, h) Performance monitoring and Performance, and i) System access.		
Benefits	<b>Audit Sponsor</b>	Head of Resources	Q3	10
	<b>Origin</b>	Cyclical / Annual Audit		
	<b>Proposed Scope</b>	A full audit is scheduled with areas of coverage potentially including: a) Policies, procedures and set-up of standing data, b) Assessments and backdating, c) Payments, d) Recovery of Overpayments, e) Reconciliations, f) Performance Monitoring, and g) Security of Data.		

## APPENDIX A – PROPOSED WELWYN HATFIELD BOROUGH COUNCIL AUDIT PLAN 2019/20

Audit	Proposed Scope, Audit Sponsor and Origin		Proposed Quarter	Proposed Days
Data Quality of Performance Information	<b>Audit Sponsor</b>	Corporate Director (Resources, Environment and Cultural Services)	Q1	15
	<b>Origin</b>	Horizon Scanning		
	<b>Proposed Scope</b>	To provide assurance that the arrangements in place to monitor and report performance information are robust, performance data is reliable and has integrity and third party data has been subject to sufficient quality checks. In addition, assessing the use of non-reported performance information and the value of collecting such data.		
Financial Resilience of Suppliers	<b>Audit Sponsor</b>	Corporate Management Team	Q2	15
	<b>Origin</b>	Horizon Scanning – emerging area of risk		
	<b>Proposed Scope</b>	To provide assurance that effective controls are in place with respect to supplier management, sufficient scenario planning has taken place, business continuity models are in place and tested, effective risk management and that robust due diligence is completed at the contract award.		
Customer First Strategy	<b>Audit Sponsor</b>	Head of Policy and Culture	Q2	15
	<b>Origin</b>	Key Project		
	<b>Proposed Scope</b>	To provide assurance that governance arrangements are appropriate to deliver the strategy, suitable action plans are in place and are monitored by management and that the decision making framework is sufficient and operating in practice.		
Recruitment	<b>Audit Sponsor</b>	Corporate Director (Public Protection, Planning and Governance)	Q1	15
	<b>Origin</b>	Management Request		
	<b>Proposed Scope</b>	To provide assurance that the Council's policies and procedures relating to recruitment are applied consistently across the Council. In addition, the review will focus on best practice being identified and followed and record keeping,		
Brexit	<b>Audit Sponsor</b>	Chief Executive	Q1	5
	<b>Origin</b>	Corporate Risk Register		
	<b>Proposed Scope</b>	To provide assurance that the Council has sufficiently planned for Brexit, including consideration of the Brexit Checklist and response to guidance issued by the Ministry of Housing, Communities and Local Government.		

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Audit	Proposed Scope, Audit Sponsor and Origin		Proposed Quarter	Proposed Days
Freedom of Information	<b>Audit Sponsor</b>	Head of Administration and Law	Q4	10
	<b>Origin</b>	Change in key officer		
	<b>Proposed Scope</b>	To provide assurance that there are policies and procedures in place for FOI requests and that these are applied in practice. The audit will focus on record keeping, responses and compliance with statutory requirements.		
Apprenticeship Levy	<b>Audit Sponsor</b>	Head of Administration and Law	Q1	10
	<b>Origin</b>	Horizon Scanning		
	<b>Proposed Scope</b>	To provide assurance that the Council is complying with the regulations and guidance relating to payment of the apprenticeship levy, and that this area is being exploited to its full potential by Council managers.		
Housing Rents	<b>Audit Sponsor</b>	Head of Housing Operations	Q4	10
	<b>Origin</b>	Cyclical / Annual Audit		
	<b>Proposed Scope</b>	To provide assurance that the annual rent setting is approved and completed in a timely manner, income is collected and recorded accurately, rent arrears are actively pursued and written off where necessary and that rent arrears are effectively monitored and reported.		
Insurance	<b>Audit Sponsor</b>	Head of Resources	Q1	10
	<b>Origin</b>	Management Request		
	<b>Proposed Scope</b>	To provide assurance over the insurance arrangements, including cover, premiums and claim handling.		
Universal Credit	<b>Audit Sponsor</b>	Head of Housing Operations	Q2	10
	<b>Origin</b>	Operational Risk Register		
	<b>Proposed Scope</b>	To provide assurance that sufficient controls exist to manage the impact of Universal Credit on rent arrears, sufficient proactive work has taken place to assist tenants and arrangements are appropriate for partnership working with other agencies.		
Homelessness Reduction Act	<b>Audit Sponsor</b>	Head of Community and Housing Strategy	Q4	10
	<b>Origin</b>	New Legislation		
	<b>Proposed Scope</b>	To provide assurance that the Council has adequately responded to the new Homelessness Reduction Act legislation and assess the impact the new legislation has on temporary accommodation demands and spending.		
Anti-Social Behaviour	<b>Audit Sponsor</b>	Head of Housing Operations	Q4	10
	<b>Origin</b>	Management Request		
	<b>Proposed Scope</b>	To provide assurance over the arrangements for handling anti-social behaviour. The scope will potentially include some of the following: a) Public space protection orders,		

## APPENDIX A – PROPOSED WELWYN HATFIELD BOROUGH COUNCIL AUDIT PLAN 2019/20

CONTRACT AUDITS			b) CCTV, c) Reporting, d) Case Management, e) Information sharing, f) Enforcement			
	Fire Safety	<b>Audit Sponsor</b>	Head of Housing Maintenance		Q1	3
		<b>Origin</b>	Follow Up			
		<b>Proposed Scope</b>	To follow up on the recommendations made in the 2018/19 audit.			
	DFG Grant Certification	<b>Audit Sponsor</b>	Head of Resources		Q2	2
		<b>Origin</b>	Annual Certification			
		<b>Proposed Scope</b>	To undertake sufficient audit work to enable the Head of Audit to certify the Disabled Facilities Capital Grant form, as required by the Department of Communities and Local Government.			
	Agresso Upgrade Consultancy	<b>Audit Sponsor</b>	Head of Resources		Q1	5
		<b>Origin</b>	Major Project			
		<b>Proposed Scope</b>	Provision of controls advice during implementation phase of the new financial system.			

	Audit	Proposed Scope, Audit Sponsor and Origin	Proposed Quarter	Proposed Days
CONTRACT AUDITS	Street Scene Mobilisation	<b>Audit Sponsor</b>	Head of Environment	
		<b>Origin</b>	Major Contract	
		<b>Proposed Scope</b>	To provide assurance that robust contract management arrangements are in place (including management of new and old suppliers), sufficient plans are in place for data transfer, transfer of staff and service delivery continuity.	
	Housing Maintenance Contract Procurement	<b>Audit Sponsor</b>	Head of Housing Maintenance	
		<b>Origin</b>	Key Contract	
		<b>Proposed Scope</b>	To provide assurance that the initial stages of the procurement process are meeting the objectives and that the procurement process as a whole is subject to robust governance including oversight of project timings, fairness in assessments and the use of external consultants.	

## APPENDIX A – PROPOSED WELWYN HATFIELD BOROUGH COUNCIL AUDIT PLAN 2019/20

	Audit	Proposed Scope, Audit Sponsor and Origin		Proposed Quarter	Proposed Days
IT AUDITS	General Data Protection Regulations (GDPR)	<b>Audit Sponsor</b>	Head of Resources	Q3	10
		<b>Origin</b>	Corporate Risk Register		
		<b>Proposed Scope</b>	To provide assurance that arrangements are in place to allow all service areas to comply with GDPR, that these are applied in practice and that sufficient training has been completed by all officers.		
	Cyber Risks	<b>Audit Sponsor</b>	Head of Resources	Q1	12
<b>Origin</b>		Corporate Risk Register			
<b>Proposed Scope</b>		To provide assurance that effective controls are in place to mitigate against cyber risks. This may include management of cyber security (risk assessments, policies and procedures), awareness (training, roles and responsibilities, communication and escalation arrangements), network security (patch management, anti-virus, anti-malware, firewall configuration and review of arrangements) and privileged accounts (elevated access rights and removal of rights).			

	Audit	Proposed Scope, Audit Sponsor and Origin	Proposed Quarter	Proposed Days
JOINT REVIEWS	Joint Reviews	Joint review topics to be agreed by the SIAS Board.	TBC	2
	Shared Learning	Production of SIAS Quarterly Shared Learning papers.	Through Year	3

	Audit	Proposed Scope, Audit Sponsor and Origin	Proposed Quarter	Proposed Days
STRATEGIC SUPPORT AND CONTINGENCY	Head of Internal Audit Opinion 2018/19	To prepare and agree the Head of Internal Audit Opinion 2018/19.	Q1	3
	Audit Committee	To provide service linked with the preparation, agreement and presentation of Audit Committee reports.	Through Year	8
	Client Meetings	Meetings with the Council's Audit Champion, S151 Officer and other key officers and attendance at corporate groups.	Through Year	6
	External Audit Liaison	Meetings with the Council's External Auditor, as required.	N/a	1

## APPENDIX A – PROPOSED WELWYN HATFIELD BOROUGH COUNCIL AUDIT PLAN 2019/20

	Progress Monitoring	Audit Plan monitoring and reporting.	Through Year	8
	SIAS Development	Included to reflect the Council's contribution to developing the partnership.	Through Year	5
	2020/21 Audit Planning	Provision of services to prepare, agree and report the 2020/21 Annual Audit Plan.	Q3 / 4	6
	Recommendations Follow Up	Quarterly follow up of recommendations in line with Audit Committees	Through Year	6
	Contingency	To provide for adequate response to risks or issues emerging in 2019/20	N/a	3
	2018/19 Projects Requiring Completion	Completion of outstanding work from 2018/19.	Q1	12



## APPENDIX B – PROPOSED WELWYN HATFIELD BOROUGH COUNCIL AUDIT PLAN 2019/20 – RESERVE LIST

Audit		Proposed Scope, Audit Sponsor and Origin	
RESERVE LIST	Estate Management Scheme	<b>Audit Sponsor</b>	Head of Planning
		<b>Proposed Scope</b>	To provide assurance that the structure of EMS is suitable to support service delivery, the design of the service is fit for purpose and that systems are operational. In addition, where time permits, the review may cover enforcement arrangements.
	Food Safety	<b>Audit Sponsor</b>	Head of Public Health and Protection
		<b>Proposed Scope</b>	To provide assurance that the inspection regime is operating effectively, risk assessments are completed, revisits are carried out where necessary and the authorisation given to officers is suitable in line with competency and job role.
	Right to Buy	<b>Audit Sponsor</b>	Head of Housing Operations
		<b>Proposed Scope</b>	To provide assurance that robust policies and procedures are in place to support the right to buy process and that there are effective in operation. In addition, to ensure compliance with statutory timeframes and right to buy pooling limits with respect to forecasting of sales and expenditure.
	Housing Development Company	<b>Audit Sponsor</b>	Corporate Director (Housing and Communities)
		<b>Proposed Scope</b>	To provide assurance that effective governance arrangements are in place for the Housing Development Company, including board membership and decision making.
	Purchasing Cards	<b>Audit Sponsor</b>	Head of Resources
		<b>Proposed Scope</b>	To provide assurance that all controls relating to the move to an electronic system for purchasing cards are operating effectively.

## APPENDIX C – AUDIT START DATES AGREED WITH MANAGEMENT

April	May	June	July	August	September
Apprenticeship Levy	Financial Resilience of Suppliers	Insurance	Customer First Strategy	Data Quality of Performance Information	Street Scene Mobilisation
Agresso Upgrade	Recruitment	Cyber Risks	Universal Credit		DFG Grant Certification
Brexit					
2018/19 Projects requiring completion					
October	November	December	January	February	March
Agresso	NDR		Homelessness Reduction Act	Freedom of Information	
Treasury Management	Council Tax		Anti-Social Behaviour	Housing Maintenance Contract Procurement	
Payroll	Housing Benefit		Housing Rents		
General Data Protection Regulations					