



Report for:
INFORMATION

Item 11

Contains Confidential or Exempt Information	No
Title	Head of Internal Audit Annual Report 2013/14
Responsible Officer	Steven Tinkler, Head of Audit & Investigation
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Portfolio	Finance & Performance, Cllr Yvonne Johnson
For Consideration By	Audit Committee
Date to be considered	24 June 2014
Implementation Date if Not Called In	N/A
Affected Wards	All
Keywords/Index	N/A

Purpose of Report:

The attached report describes the work of Internal Audit for the period 1 April 2013 to 31 March 2014.

1. Recommendation

1.1 It is recommended that Audit Committee:

- Reviews Internal Audit performance and key issues arising during the period 1 April 2013 - 31 March 2014. (Appendix A).
- Endorse the use of the Head of Internal Audit Annual Opinion statement by the Council in support of its Annual Governance Statement included with the statement of accounts for the year ended 31 March 2014. (Appendix F).

2 Reason for Decision and Options Considered

2.1 This is a programmed, periodic report on the progress of internal audit; no decision is required.

3 Key Implications

3.1 Internal Audit is an assurance function that provides an independent and objective opinion to Council on the control environment comprising risk management, control and governance by evaluating its effectiveness in achieving corporate objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources. While assurance will also be sought from third parties, the assurance gained from the programme of

work set out in the 2013/14 Plan will form the main input for the development of the 2013/14 opinion to Council.

3.2 Performance as at 31 March 2014

3.2.1 The 2013/14 Plan was approved by the Committee in March 2013. The Plan is indicative and is subject to revision during the year to take account of changing priorities and emergent risks. Audit Board monitors progress against the plan and the S151 Officer meets regularly with the Head of Audit & Investigation and Mazars. Completion of the Plan to date is summarised below and a detailed analysis of performance against target is set out in Appendix A, along with outturn for the previous 2 years.

Completion of 2013/14 Audit Plan	Target	Actual
	95%	95%

3.3 2013/14 Internal Audit Plan Amendments

3.3.1 Since approval, the Plan has been affected by audits which were:

- Added to address emerging risks
- Scheduled to a different period at the request of the sponsor
- Deleted as being no longer applicable.

3.3.2 Consequently, net Plan days reduced by 84.5 days. A summary of Plan changes is set out below with a detailed analysis set out at Appendix B.

13/14 Audit Plan Changes		
Audits	Audits	Days
Added	4	39
Deleted	5	
Deferred	8	(123.5)
Total	17	(84.5)

3.4 2013/14 Internal Audit Plan Assurance Profile

3.4.1 The tables below set out the status of the Plan in relation to audits planned, started and completed and the assurance levels of those audits.

13/14 Audit Plan Assurance Profile		
Assurance Level	Total	%age
Total	99	
Full	-	-
Substantial	51	52
Limited	21	21
No Assurance	0	0
Follow up	21	21
Non Assurance Report	3	3
To be Determined	3	3

Commentary

3.4.2 The 2013/14 Plan consisted of 99 audits which included 9 ICT audits and 41 audits/follow ups within schools.

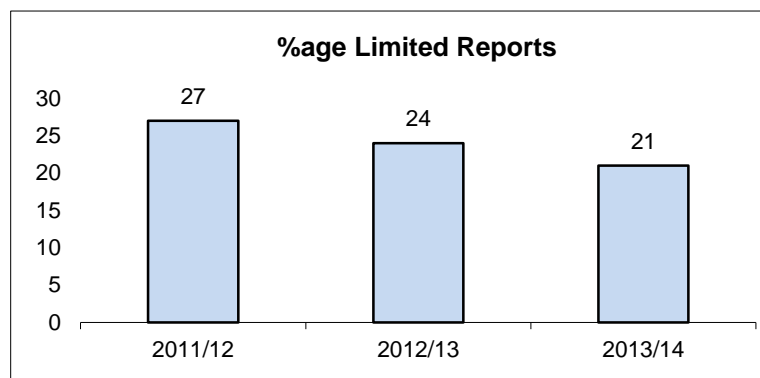
- 15 Key Financial System (KFS) audits were undertaken which comprised 8 full reviews and 7 follow ups. Two audits, Social Services Income & Debtors (SSID) and Pensions Administration (PA), received 'limited assurance'. Follow up audits are currently underway in both Services.
- 5 audits which were still in progress as at 31 March 2014 have now been completed.

3.5 2013/14 Agreed Priority 1 (P1) Recommendations

3.5.1 The table below sets out the number of agreed P1 recommendations made as part of the 13/14 Internal Audit Plan. A detailed analysis of the 24 recommendations can be found at Appendix C.

2013/14 Internal Audit Recommendation Follow up (Self-Assessment)												
Status	C&A		CR		E&CS		R&H		CE		C/Council	
Recommendation	P1	P2	P1	P2	P1	P2	P1	P2	P1	P2	P1	P2
Total	2	6	14	70	3	16	3	15	-	4	24	111

3.5.2 Appendix D sets out the 21 (21%) audits which resulted in a limited assurance opinion and the Chart below sets out the number and profile of limited assurance reports from 2011/12 to date.



Commentary

- The Chart shows a reducing trend in the number of limited assurance reports issued over the 3 year period.

3.6 2013/14 Internal Audit Plan – Schools

3.6.1 In the year, Internal Audit carried out the following work within schools:

- 27 schools subject to a Probity audit.
- 12 Follow up audits of schools with a 'limited assurance' opinion in 2012/13.

3.6.2 The tables below set out the status of the Schools Internal Audit Plan

1314 Audit Plan Assurance Profile - Schools		
Assurance Level	Total	%age
Total	39	
Full	-	-
Substantial	22	56
Limited	5	13
No Assurance	-	-
Follow up	12	31

Commentary

- Details of the 5 'limited assurance' reports can be found at Para. 3.7
- Internal Audit will follow up all schools audits paying particular attention to those schools which received a negative assurance opinion.

3.6.3 All eligible schools (84), including the Council's 2 Pupil Referral Units, submitted their completed Schools Financial Value Standard assessment and this was reported to DfE in May 2014.

3.7 2012/13 Internal Audit Plan Follow-up

3.7.1 Set out below is a summary of the Council's performance in implementing agreed recommendations arising out of the 2012/13 Internal Audit Plan. A detailed analysis can be found at Appendix E.

2012/13 Internal Audit Recommendation Follow up (Self-Assessment)												
Status	C&A		CR		E&CS		R&H		CE		C/Council	
Recommendation	P1	P2	P1	P2	P1	P2	P1	P2	P1	P2	P1	P2
Total	1	6	12	80	9	30	13	67	-	4	35	187
Proposed	-	-	-	-	-	-	-	-	-	-	-	-
Implemented	-	5	11	54	7	11	13	51	-	4	31	125
Not Implemented	-	-	-	5	-	-	-	-	-	-	-	5
Partially Implemented	1	1	1	21	-	6	-	16	-	-	2	44
Not Applicable	-	-	-	-	2	13	-	-	-	-	2	13

*P1 – Priority 1 Recommendation & P2 – Priority 2 Recommendation

Commentary

- There were no P1 recommendations that were 'not implemented'.
- Of the 2 P1 recommendations which were 'partially implemented', work is on-going in each case towards full implementation.

Follow-up Trend Analysis

3.7.2 The table below sets out, over the last 3 years, the performance of the Council in implementing agreed recommendations.

Follow up Trend Analysis

Status	2012/13		2011/12		2010/11	
Recommendation	P1	P2	P1	P2	P1	P2/3
Total	35	187	45	183	40	257
Proposed		-	15	45	N/A	N/A
Implemented	31	125	23	94	24	153
Not Implemented	-	5	-	7	4	31
Partially Implemented	2	44	7	33	9	60
Not Applicable	2	13	-	4	3	13

Commentary

- As can be seen, the 2012/13 figures evidence a reduction in P1 recommendations which were 'partially Implemented'.

3.8 2012/13 Schools Internal Audit Follow up

3.8.1 Set out below is a summary of all recommendations made within the 9 schools which received limited assurance during 2012/13.

2012/13 Schools Follow up				
Recommendation Status	Limited Assurance Only			
	Total	P1	P2	P3
Total	132	30	85	17
Implemented	39	5	24	10
Not Implemented	20	5	11	4
Partially Implemented	70	19	49	2
Not Applicable	2	1	1	-
Disagreed	1	-	-	1

Commentary

- Overall, the performance of schools in fully implementing agreed recommendations was disappointing.
- Analysis of P1 recommendations found that the overwhelming majority related to procurement in that there was insufficient evidence to support compliance with:
 - The 3 part purchasing system e.g. Purchase Order, Invoice, Goods Received Note; and
 - Value for Money principles e.g. testing the market through 3 quotes/tenders.
- To help address these issues, Internal Audit attended the Schools Consultative Group and School Business Managers Forum in June 2014 to stress the importance of:
 - Achieving value for money when procuring goods and services.
 - Fully implementing all agreed recommendations.

3.9 Audit Board

3.9.1 At the Audit Board meeting held on 10 June 2014, reports were submitted in relation to Internal Audit, Risk Management and Investigations

Performance Reports as at 31 March 2014 and the Annual Governance Statement 2013/14.

3.10 Head of Internal Audit Annual Opinion (HIAAO) Statement year ended 31 March 2014

3.10.1 I have conducted my audits both in accordance with the mandatory standards and good practice contained within the Public Sector Internal Audit Standards.

3.10.2 My opinion is derived from the work of internal and external audit, risk management, review agencies, inspectorates and the representations from senior managers in respect of the control systems for the areas under their responsibility.

3.10.3 Having reviewed the available evidence, it is the opinion of the Head of Audit & Investigation that there is moderate assurance over the adequacy and effectiveness of the Council's overall control environment during the financial year 2013/14. It is however pleasing to report a strengthening direction with an overall reduction in the number of limited assurance opinions being provided.

3.10.4 Additionally, there were no significant control weaknesses identified by Internal Audit as the result of its work carried out during the period 1 April 2013 - 31 March 2014.

3.10.5 Further guidance on the HIAAO is set out in detail at Appendix F.

4 Financial

4.1 There are no direct financial implications. All audit activity covered in this report is being delivered within the Audit & Investigation budget.

5 Legal

5.1. No legal implications.

6 Value For Money

6.1 Value for money reviews have been identified within the audit plan.

7 Sustainability Impact Appraisal

7.1 Not applicable

8 Risk Management

8.1 The Council is responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of its functions and which includes arrangements for the management of risk.

9 Community Safety

9.1 Not applicable.

10 Links to Strategic Objectives

10.1 The issues outlined in this report have a particular focus on the Council's organisational improvement objective 'Becoming a high performing organisation, focused on the needs of its communities'.

11 Equalities and Community Cohesion

11.1 No equality impact assessment has been undertaken as the report does not affect the general duties of the Equalities Act 2010.

12 Staffing/Workforce and Accommodation implications:

12.1 Not applicable.

13 Property and Assets

13.1 Not applicable

14 Any other implications:

14.1 None.

15 Consultation

15.1 As per attached table.

16 Appendices

- Appendix A: Internal Audit Plan Performance.
- Appendix B: Internal Audit Plan Changes.
- Appendix C: 2013/14 Agreed Priority 1 Recommendations
- Appendix D: Internal Audit Plan Limited Assurance Reports.
- Appendix E: 2012/13 Internal Audit Plan Follow up Performance.
- Appendix F – 2013/14 Head of Internal Audit Annual Opinion

17 Background Information

17.1 Indicative Audit Plan 2013/14

Consultation

Name of consultee	Department	Date sent to consultee	Date response received from consultee	Comments appear in report para:
Ian O'Donnell	Executive Director of Corporate Resources	10/06/14		
Maria Christofi	Director of Finance (Deputy s151 Officer)	10/06/14		
Steve Tinkler	Head of Audit & Investigation	10/06/14		

Report History

Decision type:	Urgency item?
For information	No

Authorised by Cabinet member:	Date drafted:	report deadline:	Date report sent:
Report no.:		Report author and contact for queries:	
		John Allsop, Audit & Risk Manager, ext: 6078	

Appendix A: 2013/14 Internal Audit Plan Performance

Measure	31 March 2014		Mar 13	Mar 12
	Target	Actual		
Mazars				
% of draft reports issued 12 days after fieldwork	95	85	86	85
% of drafts issued (Allocation + 20 days)	95	82	83	84
% of final reports issued 5 days after responses	100	98	98	98
% of QA forms rated 'satisfactory' or above.	90	100	91	87
% of Plan Completion (draft reports issued)	95	95	95	95

Commentary









To help address performance issues, Mazars have allocated additional resources to the Contract from 1 April 2014 in the form of a bespoke schools Internal Audit team under the supervision of an Audit Manager.







Schools audit constitutes around 35% of the Council's Internal Audit Plan and the sector consumes a significant amount of audit time in providing additional support and guidance. Thus, the additional resources should have a positive impact on performance.




Appendix B: 2013/14 Internal Audit Plan Changes

2013/14 Audit Plan Changes		
Area	Details	Days
Budgetary Control	15 days added at the request of the Head of Audit & Investigation and External Audit.	15
Community Care Grants & Crisis Loans & Local Welfare Assistance Programs	8 days added at the request of the Head of Service as the review was split into 2 distinct audits.	8
Electoral Fraud Review	6 days added at the request of the Chief Executive to undertake an Electoral Fraud Review	6
Intranet Security and Content Management Extended Follow up.	5 days added at the request of the Head of A&I	5
Troubled Families Programme Grant Claim.	5 days added at the request of the Head of Service for a review of the Troubled Families Programme Grant Claim.	5
Surveying & Consultancy Services - Repairs & Adaptations	9.5 days deleted at the request of the Head of Service.	(9.5)
Grants To Voluntary Organisations	10 days deferred to 2014/15 Audit Plan at the request of the Head of Service	(10)
Adult Learning	10 days deferred to 2014/15 Audit Plan as a new Head of Service as recently been appointed.	(10)
Income Reconciliation	10 days deleted at the request of the Head of Service as the Audit is no longer relevant.	(10)
e-Procurement	10 days deferred to 2014/15 Audit Plan at the request of the Head of Service	(10)
CCD	10 days deferred to 2014/25 Plan as the project to upgrade the software is not yet complete.	(10)
ICT Programme Management	10 days deleted at the request of the Service Director as there was very little to review.	(10)
Invoice Processing	10 days deleted at the request of the Service Director as the work is no longer relevant.	(10)
Children's Centres	10 days to be deferred to Q4 2014/15 at the request of the Service Director due to new processes being implemented.	(10)
Supporting People	10 days deleted at the request of the Head of Service as the Scheme is no longer in operation and the Grant has been withdrawn	(10)
Schools BACS Walkthrough	10 days deferred to 14/15 Plan	(10)
EMS Contract	14 days deferred to the 2014/15 Plan at the request of the Head of Service as the Audit would not add value at this time.	(14)
Total		(84.5)

Appendix C: 2013/14 Agreed Priority 1 Recommendations

Area	Operation of Controls	Summary of Key Findings
Cash Office Unannounced Spot Checks	Substantial 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> The Council should undertake a review of all employees who have access to the Cash Office, and any employees identified who are not designated and authorised Cash Office personnel should have their access removed immediately.
Arbicultural Services	Substantial 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> Checks should be undertaken on a sample of works completed by the contractors. This should include verification checks on a percentage of: Trees inspected by the external surveyors, Transform Landscapes; and Maintenance work undertaken by Gristwood & Toms.
Building Control	Substantial 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> Reconciliations should be undertaken between income recorded on iLap and income received on Agresso.
Council Tax	Substantial 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> A refund policy detailing individual authorisation limits should be implemented and communicated to all relevant staff. Management may wish to explore the feasibility of an automated refund authorisation process for greater efficiency.
Facilities Management	Substantial 	Two priority 1 recommendations were raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> The Council should establish formal agreements with its external providers for services that are outsourced. Agreements should be designed in consultation with the Council's legal department and cover poor performance and non-compliance. Standard contracted hours should be agreed and documented for all Facilities Management staff members. In addition, the periods over which overtime can be claimed should be clearly documented and communicated to all relevant staff members.
Public Health Internal Audit	Substantial 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> A formal process should be developed for undertaking both random audit checks to confirm numbers being offered a public health check and random post payment verification visits to confirm that NHS health checks are being carried out in accordance with the contract.
Temporary Traffic Orders	Substantial 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> A periodic reconciliation between the TTO register and AGRESSO income records should be undertaken. Any variances identified should be investigated and resolved in a timely manner.
Electoral Fraud Review	Substantial 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> Management should develop an overarching electoral fraud procedure that sets out the Council's framework for preventing, detecting and following-up potential cases of election fraud. The procedures should align with relevant legislation, for example: <ul style="list-style-type: none"> Electoral Administration Act 2006; Political Parties and Elections Act 2009; and Representation of the People Act 1983.

Area	Operation of Controls	Summary of Key Findings
Highways Expenditure	Substantial 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> Management should ensure that: <ul style="list-style-type: none"> A sample check on completed works is undertaken on each applications submitted; Once a sample has been issued to an inspector, they are required to return the completed check list to the Technical Support team; and Sample check schedules are dated by the inspector to indicate completion date.
Housing Solutions	Limited 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> Consideration should be given to producing a mini-checklist to ensure all documentation/ evidence/ proof is obtained and/ or completed prior to the client's Housing Options appointment taking place. Where key requirements have not been completed, the outstanding information should be obtained at the earliest opportunity
Acting Up And Secondments	Limited 	Three priority 1 recommendations were raised where there is scope for improvement in the control environment as follows: <p>Management should ensure that:</p> <ul style="list-style-type: none"> All Change Forms and Secondment Agreements are completed, evidenced with appropriate level of authorisation, and retained as records of the arrangements made. Complete and up to date records of acting-up arrangements and secondments are maintained. Management should also liaise with HR to locate the identified personnel files. Secondment/acting-up arrangements that have been in place for longer than two years are reviewed for their validity and reasons for extension.
Back Up & Recovery	Limited 	Two priority 1 recommendations were raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> The Disaster Recovery Plan should be tested for appropriateness on an annual basis, in line with the requirements of the agreement in place between the Council and Serco. A risk assessment should be completed and documented which will allow the Council to identify critical systems to be included in Serco's Disaster Recovery Plans.
Case File Management	Limited 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> The Council should continue to pursue and investigate the feasibility of implementing an electronic records management system. In addition, consideration should be given to undertaking a Lean Review of the case file management system within Housing Demand. Should an electronic case file management system be deemed unfeasible, a central record of all case files should be established and updated on an ongoing basis.
Fleet Management	Limited 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> On receipt of invoices from Allstar, an independent member of staff (who does not have a named fuel card or access to the Allstar online portal) should review payments made using the fuel card and confirm whether they all related to fuel for vehicles in the fleet. Evidence of the check having been undertaken, including name of the member of staff and date on which it was performed should be retained.

Area	Operation of Controls	Summary of Key Findings
M3 Environmental Health	Limited 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> • Management should ensure that a formal DR plan for the M3PP system is formally developed tested annually and recovery time targets reported to match the recovery time requirements for the application for business continuity requirements.
SEN Transport	Limited 	Three priority 1 recommendations were raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> • Management should review the current risks and potential liabilities associated with the Council's agreement with the West London Alliance Transport Bureau for the provision of SEN Transport services. • A periodic reconciliation (monthly as a minimum) should be undertaken between records of children and young people assessed as being eligible for SEN Transport services by the Council and records of children and young people allocated onto SEN Transport routes by the WLA Transport Bureau. This reconciliation should be evidenced by the preparer and a secondary officer. • The Council should undertake a data cleansing exercise, confirming that prices received from the WLA Transport Bureau (as part of the monthly 'Transport Log Sheets') can be reconciled back to source documentation.
Pension Administration	Limited 	One priority 1 recommendation was raised where there is scope for improvement in the control environment as follows: <ul style="list-style-type: none"> • Once the reconciliation project has been concluded, there should be routine reconciliations between iTrent and Altair in respect of pension payments. It is suggested that this is undertaken at least on an annual basis. Management may also wish to consider additional ad hoc checks throughout the year.

Appendix D – 2013/14 Internal Audit Plan No/Limited Assurance Reports

2013/14 Schedule of Limited Assurance Reports				
Environment & Customer Services	Regeneration & Housing	Corporate Resources	Children & Adults	Schools
Personalisation Cash Budgets & Follow up.	Fleet Management	Pensions Administration	SEN Transport.	Holy Family Catholic Primary School
NSL On/Off Street Parking & Suspensions.	Housing Standards/HMO	Management of Sickness Absence.		Blair Peach Primary School
Arbicultural Services.	M3 (Environmental Health)	Acting up and Secondments.		West Acton Primary School
	Case File Management.	Social Services Income and Debtors.		St Vincent's RC Primary School
	CS/Housing Solutions Front Line Processes.	Back-up & Recovery.		Wood End Infant School
	Pest Control			
	Temporary Accommodation Arrears and Rent Collection			

Appendix E – 2012/13 Internal Audit Plan Follow up Performance

2012/13 Internal Audit Recommendation Follow up (Self-Assessment)																								
Recommendation	Children & Adults				Corporate Resources				E&CS				Regen & Housing				Chief Executives				Cross Council			
Status	Total	P1	P2	P3	Total	P1	P2	P3	Total	P1	P2	P3	Total	P1	P2	P3	Total	P1	P2	P3	Total	P1	P2	P3
Total	7	1	6	-	106	12	80	14	48	9	30	9	95	13	67	15	5	0	4	1	261	35	187	39
Implemented	5	0	5	-	77	11	54	12	23	7	11	5	75	13	51	11	5	0	4	1	185	31	125	29
Not Implemented	0	0	0	-	5	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	5	-	5	-
Partially Implemented	2	1	1	-	24	1	21	2	7	0	6	1	20	0	16	4	0	0	0	0	53	2	44	7
Not Applicable	-	-	-	-	-	-	-	-	18	2	13	3	-	-	-	-	-	-	-	-	18	2	13	3

Appendix F – 2013/14 Head of Internal Audit Annual Opinion

Background

1. The purpose of this report is to meet the Head of Internal Audit Annual Opinion in accordance with the requirements as set out in the Public Sector Internal Audit Standards.
2. The Standards requires the Head of Internal Audit to provide an opinion on the overall adequacy and effectiveness of the control environment during the year. The control environment comprises of the systems of
 - Governance
 - Risk management; and
 - Internal control.

Governance

3. Governance comprises the systems and processes, culture and values for the direction and control of the authority and its activities. The effectiveness of the governance framework is measured through a governance self-assessment using the CIPFA SOLACE governance framework
4. The Annual Governance Statement is also used to inform the effectiveness of the governance framework

Risk Management

5. Everything that we do as an organisation involves a degree of risk whether it is managing a project, purchasing new systems and equipment, determining priorities, or taking decisions about the future of our Borough. It is therefore an essential part of good governance that we manage these risks effectively. Effective Risk Management helps us to:
 - Successfully achieve corporate priorities and objectives by capitalising on opportunities and minimising threats.
 - Strengthen our corporate governance and internal control framework.
 - Improve our partnership arrangements.
 - Embed risk management into corporate processes including financial and strategic planning.
6. Members and officers have defined roles and responsibilities in respect of risk management. There are clear reporting lines to Corporate Board and members for risk management updates

Internal Control

7. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of

effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the authority's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised and to manage them efficiently, effectively and economically.

8. The review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the organisation who have responsibility for the development and maintenance of the internal control environment and also by comments made by the external auditors and other review agencies and inspectorates in the annual audit letter and other reports.

Overall Opinion

9. Having reviewed the available evidence, it is the opinion of the Head of Audit & Investigation that there is moderate assurance over the adequacy and effectiveness of the Council's overall control environment during the financial year 2013/14. It is however pleasing to report a strengthening direction with an overall reduction in the number of limited assurance opinions being provided.