



Internal Audit

Aberdeen City Council Internal Audit Plan 2024-27

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1 Executive Summary

1.1 Introduction and background

Internal Audit's primary role is to provide independent and objective assurance on the Council's risk management, control, and governance processes. This requires a continuous rolling review and appraisal of the internal controls of the Council, involving the examination and evaluation of the adequacy of systems of risk management, control, and governance.

The purpose of this report is to seek approval of the attached Internal Audit plan for 2024-2027.

All audits included in the attached plan, as well as those in future plans, will help inform Internal Audit's opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control, which is expressed in an annual report, and provide assurance to the Audit, Risk and Scrutiny Committee. Where opportunities for improvement in controls and their application, or improvements in value for money, are identified these will be reported along with recommendations for Management to consider.

1.2 Management Commentary

Management welcomes this Internal Audit Plan, setting our internal audit activities over a three-year period. It is likely that, during this period, the risk environment and financial backdrop will continue to develop, and that the Council will face significant challenges in the delivery of critical services. The Committee will welcome the opportunity to revisit the Plan annually to ensure that it reflects our risk environment and appetite and delivers the required assurance on the priority areas for the Council. Management welcomes Internal Audit's engagement with officers on audit scoping, fieldwork, and the finalising and closing off of audit recommendations.

2 Internal Audit Plan

2.1 Plan development

In previous years, as agreed with the Audit, Risk and Scrutiny Committee on 26 June 2018, a single-year Plan has been set out for the Committee's approval. This provided clarity over planned work during each financial year, as changes in the risk environment were often less pronounced over a shorter period. However, this provided less opportunity for the Committee to gain an understanding of the wider context or 'audit universe'. In addition, the Plan was regularly not concluded in full during the financial year to which it originally referred – due to changes in priority, risks, and resources.

There was therefore scope to develop and extend planning to provide a clearer picture of Internal Audit's work and priorities, and to provide flexibility in timing of elements of that work, over an extended period. Therefore, from 2022, the Committee approved a rolling three year plan, with the recognition that this would still be assessed each year and updates made as required.

The Plan for 2024-27 is set out at Appendix 1. The planned work with the Aberdeen City Integration Joint Board and North East Scotland Pension Fund has also been included.

In formation of the plan, Internal Audit:

- **Reviewed historic audit outputs** – The initial planning stage involved a review of completed work from across the previous years. This looked to gauge the assurance that had been obtained recently and develop a baseline that could be built upon with the current plan. Where it is hoped that the greatest coverage can be obtained in a single year, this is not always possible, so instead it will be ensured that there has been coverage over a number of years, both previously and forward looking.
- **Reviewed the agreed Plan for 2023-26** – In addition to the review of previous assurance work, the agreed plans for 2024/25 and 2025/26, approved as part of the 2023-2026 Plan overall, were reviewed. This is the starting position for the current plan; however this has changed based on developments in year and the changing risk profile of the Council.
- **Reviewed Management's progress in implementing agreed audit recommendations** – A review of the work of Management to implement audit recommendations. This looked to identify any areas where Management has struggled to implement agreed actions, and where the risks remain, for these to be factored into the audit plan.
- **Reviewed different sources of information** – A suite of information, primarily Committee reporting, was reviewed to further develop Internal Audit's understanding of the operations and issues of the Council.
- **Reviewed information from other assurance providers** – Discussions were held and reports reviewed from other assurance providers, primarily External

Audit. This looked to ensure minimal overlap, whilst also recognising that Internal Audit is required to gain its own assurances year on year.

- **Held discussion with key stakeholders** – Discussions were held with key stakeholders across the Council, including but not limited to directors, chief officers, and councillors. These discussions focused on three key areas:
 - Key risks within the auditable area.
 - Any recent or upcoming developments.
 - Suggestions for assurance reviews, including value adding pieces of work.
- **Benchmarked against other Scottish Local Authorities** – A review of the Internal Audit plans for other Local Authorities as per their Committee reporting available online. This looked to gain an understanding of issues being faced by other Local Authorities and identify any auditable areas for Aberdeen City Council.
- **Mapped to the Council's functional structure** – The proposed Internal audit Plan, for 2024-25, has been mapped to the Council's functional structure to ensure the maximum possible coverage of Council's operations. Please see Appendix 2.
- **Mapped to the Council's risk register** – A review of the Council's risk register was carried out, focusing on the Corporate and Cluster levels, and those risks that are currently outwith appetite. This resulted in the identification of eight key risk themes that have been used for ensuring appropriate coverage of different areas across Council operations. Please see Appendix 3.

The plan details what Internal Audit anticipates being able to review in the year, assuming stability in resources available to the Service. The plan is flexible and can be amended to reflect changes in priority or because of new risks being introduced or identified, although consideration needs to be given to the requirement for Internal Audit to complete sufficient work to provide an evidence based annual opinion. Internal Audit will continue to review the Council's risk registers and update its own risk assessments based on audit findings, throughout the Plan's term.

All audits included in the attached plan are part of a rolling programme of work, each element of which will help inform Internal Audit regarding the adequacy and effectiveness of the Council's framework of governance, risk management and control, allowing assurance to be provided regarding those arrangements. Where opportunities for improvement in controls and their application, or improvements in value for money, are identified these will be reported along with recommendations for Management to consider. This is the priority of the work however where there are opportunities to provide value adding work, this has been factored into the plan.

The time allocation for all audits assumes that systems to be reviewed are adequately documented, detailing the controls put in place by Management, and that testing identifies that these controls are being complied with. If this is not the case, there will be an impact on the time taken to review planned areas and on the plan's achievability.

The Plan also includes time set aside to assist services in developing their controls and approach to improving compliance. This reflects continuing development of a more proactive value-added approach by Internal Audit, to supplement the more traditional core compliance-oriented audit work. For these elements of the Plan there will not be a separate Internal Audit report to the Audit Risk and Scrutiny Committee. Highlights from this work will however be provided as part of the regular Internal Audit progress reports provided to the Committee.

With approval of the plan, we will work with individual directorates and services to schedule the audit work for the year. This will look to match our internal resourcing but also ensure that it is suitable for those relevant stakeholders across the Council. We will look to ensure that management are not inundated with consecutive audits and that fieldwork, where most input is required, is at a time which does not clash with other priorities or commitments.

2.2 Undertaking planned work

When commencing each planned audit, Internal Audit contacts the Director and Chief Officer responsible for the area to be reviewed along with any other nominated contact officer. They are reminded of the objective and scope of the review and of how Internal Audit intends to achieve the level of assurance required. Officers are invited to identify any specific aspects of the area to be reviewed that are of particular concern. Officers are also asked about their risk appetite for the areas under review. All of this is factored into the agreed scoping document. Once fieldwork has been completed, a draft report is issued to the Director and Chief Officer responsible for the area to be reviewed along with any other nominated contact officer. Officers will be asked to provide a response to individual findings and to the report overall. This response should address the points raised and either agree to address the risks or set out why no action will be taken e.g. within appetite or other priorities for available resource. At the request of Management, Internal Audit will also work with officers to ensure their agreed actions recognise the impacts on resource and where possible seek to ensure automation of processes is considered. Prior to issuing the final report, Internal Audit seeks confirmation from the Director involved that they are satisfied with the report and actions agreed to address any identified issues.

Whilst undertaking planned work, it is possible that Internal Audit may identify governance issues that are not within the stated scope of the review being undertaken. Public Sector Internal Audit Standards require that Internal Audit report such instances to those charged with governance. In this respect, Internal Audit's reports may contain issues that appear to be "outwith scope".

2.3 Resources

To undertake the attached plan, Internal Audit has an establishment of thirteen posts. It is anticipated that this will be split between Aberdeenshire and Aberdeen City councils on a 2:1 ratio. Where not presented in this document underlying the Plan is detailed calculations based on the number of audits days available, which provides assurance on the level of resource available to deliver the work.

3 Appendix 1 – 2024-27 Internal Audit Plan

The below table sets out the Internal Audit Plan for 2024-27. The Plan should be read with the following considerations:

- Where each audit has been mapped to a Function (and a Cluster at Appendix 2), some audits will cut across many different areas of the Council’s operations. During the scoping, fieldwork and reporting stages, Internal Audit will engage all officers as relevant regardless of the area the review has been assigned to.
- The same is applicable for the mapping to the Council’s risk categories. This is to show that consideration has been given to ensuring the Plan addresses the myriad of risks across the Council’s operations but individual audits will cut across many different risk categories; the principal risk has been shown below for ease of review.
- Core assurance audits are the typically traditional compliance based reviews that are the foundation for the annual opinion provided by the Chief Internal Auditor and, where not exclusive, will typically focus on the internal financial controls and systems. Wider assurance audits are reviews that will focus more on value adding work and the broader governance framework. Whilst mapping has been provided to show a split in the Plan for the year, the type of review is not exclusive and Internal Audit will ensure that all work contributes to the annual opinion, whilst also adding value where possible. It is considered that a mix of both core and wider assurance reviews is required to provide an evidence base on which the Chief Internal Auditor’s annual opinion can be given.

The planned work with the Aberdeen City Integration Joint Board and North East Scotland Pension Fund for 2024-27 is also presented.

Function	Auditable Area	Objective	Principal Risk	Assurance
2024/25				
Commissioning	Procurement Fraud Controls	To ensure there are robust procedures in place to prevent, detect, and address potential fraud in the procurement process.	Financial	Core
Commissioning	Group Structure Assurance	To ensure the Council's approach to its Group structure provides appropriate assurance and the necessary control framework is in place, both overall and for individual bodies.	Strategic	Wider
Commissioning	Risk Management	To provide assurance over the Council's risk management arrangements at each level and how risk appetite are utilised across the delivery of operations.	Strategic	Core

Function	Auditable Area	Objective	Principal Risk	Assurance
Customer	Housing Allocations and Choice Based Letting	To provide assurance that the Housing Waiting List is maintained efficiently, and allocations are made in accordance with policy, including the choice based letting process. This review will also incorporate tenant participation and satisfaction.	Operational	Wider
Customer	Right to Work in the UK	To ensure adequate arrangements are in place to ensure staff have the right to work in the UK	Operational	Core
Customer	Resettlement Governance	To ensure that procedures regarding the Council's responsibilities in relation to the resettlement of refugees, specifically the financial costs, are operating effectively, and any wider impacts on other services delivered by the Council.	Operational	Wider
Customer	Freedom of Information and Subject Access Requests	To obtain assurance that the Council's procedures for dealing with FOI and SARs are appropriate.	Compliance	Wider
Customer	Allowances	To consider whether appropriate control is being exercised over assessing entitlement and other relevant factors for allowances, and to assess controls over making payments. This review will focus on areas such as Education Maintenance Allowance, Clothing, Free School Meals etc.	Operational	Core
Customer	Councillors Governance	To obtain assurance over the processes in place for onboarding and ongoing support and training of Councillors, including the role of Group leaders.	Operational	Wider
Children's and Family Services	SEEMiS	To provide assurance that appropriate control is being exercised over the schools and education management information system in view of the perceived criticality of the system and the significant volume of sensitive personal data held.	Operational	Core
Children's and Family Services	Pre-School Commissioned Places	To ensure pre-school commissioned places requirements are being delivered and that adequate control is exercised over expenditure.	Operational	Core
Children's and Family Services	Family Placement Services	To obtain assurance that adequate procedures are in place to control the calculation, award, and payment of allowances for Fostering, Adoption and Kinship Care.	Operational	Wider
Resources	Trusts / Common Good Funds	To consider whether appropriate governance and controls are being applied over the use of Trusts and Common Good Funds.	Financial	Core
Customer	National Fraud Initiative	To review the Council's engagement and controls for actioning outputs of the National Fraud Initiative, specifically looking at the utilisation of information to gain assurance over areas such as Council Tax and Business Rates.	Financial	Wider
Resources	Prevention of Fraud, Bribery and Corruption	To provide assurance that the Council's arrangements for the prevention of fraud, bribery and corruption are adequate and proportionate.	Financial	Core

Function	Auditable Area	Objective	Principal Risk	Assurance
Resources	Corporate Landlord Responsibilities	To ensure that the Council has systems in place that provide assurance over compliance with the legal requirements in relation to its Corporate Landlord role for these properties.	Compliance	Core
Resources	Creditors Sub-System Payments	To provide assurance that there are adequate controls over payments originating from creditors sub-systems.	Financial	Core
Council Led HSCP Services	HSCP Commissioning	To review plans and progress with commissioning across the Health and Social Care Partnership.	Operational	Core
Various	Consulting Opportunities	To support various opportunities for change, including providing appropriate checks and challenges to ensure risks, governance and internal controls are given timely consideration as part of key change programmes and systems development.	Various	Wider
2025/26				
Commissioning	Procurement Processes	To provide assurance over the procurement processes across the Council's operations.	Strategic	Core
Commissioning	Carbon Budgeting	To ensure that appropriate arrangements are in place regarding carbon budget setting, monitoring, and reporting.	Compliance	Wider
Commissioning	City Region Deal	To provide assurance over the governance and financial spend of the City Region Deal.	Operational	Core
Commissioning	Agency Costs	To ensure that appointments are made from appropriately tendered contracts and that individual appointments are adequately managed.	Financial	Core
Customer	Voluntary Severance	To provide assurance that the terms of the VSER scheme are complied with and that payments made / enhancements to pensions are accurate.	Operational	Wider
Customer	Mandatory Training Compliance	To obtain assurance over the governance arrangements in place to monitor and deliver compliance with mandatory training.	Compliance	Core
Customer	Housing Voids	To provide assurance regarding the process for re-letting void properties and compliance therewith	Operational	Wider
Customer	Digital and Technology Demand	To review the current approach across the Council regarding digital and technology and the resources in place to meet the demand.	Strategic	Wider
Customer	Bus Gates Enforcement and Appeals	To provide assurance regarding the control framework in place regarding Bus Gates.	Operational	Wider

Function	Auditable Area	Objective	Principal Risk	Assurance
Customer	Complaints Handling	To ensure that the Council's complaints procedure is being complied with and that data generated is used by services to monitor and improve performance.	Operational	Core
Customer	Cyber Security Review	To obtain assurance over the implemented control framework in relation to the Council's cyber resilience.	Operational	Core
Children's and Family Services	Out of Authority Placements Follow Up	To ensure the system for commencing and reviewing out of authority placements is adequate effective, and consistently applied, and that since our last review the control framework has been strengthened	Operational	Wider
Children's and Family Services	Nursery Visits	To ensure establishments have adequate procedures in place to manage the financial aspects of the establishment and comply with the Council's Financial Regulations.	Operational	Core
Children's and Family Services	Devolved Schools Management	To provide assurance that the devolved school management (DSM) scheme in place is adequate and that the decision making process is appropriate based on delegations in place.	Operational	Wider
Resources	Bond Governance	To obtain assurance over the governance arrangements in relation to the Aberdeen City Council bonds.	Financial	Core
Resources	Statutory Compliance	To provide assurance over the Council's control framework in relation to statutory compliance obligations for the provision of services.	Compliance	Core
Resources	Property Maintenance	To review the controls in place regarding property maintenance across the Council estate.	Operational	Core
Resources	Crematorium	To ensure that Crematorium income, expenditure and record management procedures are adequate and effective.	Operational	Wider
Council Led HSCP Services	Income Controls	To review the controls in place regarding income for the provision of Health and Social Care Partnership services.	Financial	Core
Various	Consulting Opportunities	To support various opportunities for change, including providing appropriate checks and challenges to ensure risks, governance and internal controls are given timely consideration as part of key change programmes and systems development.	Various	Wider
2026/27				
Commissioning	Information Governance	To obtain assurance over the Council's approach to information governance, and specific compliance with GDPR legislation.	Strategic	Core
Commissioning	Committee Services	To obtain assurance over the operations of Committee Services and the support function.	Operational	Wider

Function	Auditable Area	Objective	Principal Risk	Assurance
Commissioning	PROTECT	To ensure the Council's compliance with PROTECT requirements.	Strategic	Core
Customer	Income Management System	To consider whether appropriate control is being exercised over the income management system, including contingency planning and disaster recovery, and that interfaces to and from other systems are accurate and properly controlled.	Operational	Core
Customer	Payroll Data	To review the controls in place to ensure accurate data is used in the Council's payroll processes.	Operational	Core
Customer	First Line Management Development	To review the controls in place to ensure first line Management are aware of their corporate responsibilities and are discharging these effectively.	Operational	Wider
Customer	IT Procurement	To provide assurance on the effectiveness of internal controls, governance and risk management processes related to goods and services procurement in relation to IT.	Financial	Core
Children's and Family Services	Demand for School Places	To obtain assurance over the Council's approach meeting the demand for school places across the authority.	Operational	Wider
Children's and Family Services	Primary Visits	To ensure establishments have adequate procedures in place to manage the financial aspects of the establishment and comply with the Council's Financial Regulations.	Operational	Core
Children's and Family Services	Self-Directed Support Payments	To obtain assurance over the processes in place for administering self-directed support payments ¹ .	Financial	Core
Children's and Family Services	Health and Safety in Schools	To provide assurance that arrangements in place adequately manage health and safety risks in the classroom particularly in relation to science and technical classes.	Operational	Core
Resources	Revenue Collection	To ensure that collection arrangements are robust and adequately applied.	Financial	Core
Resources	Fixed Asset Register	To consider whether procedures for ensuring timely recording of the acquisition/disposal of assets are adequate, revaluations are undertaken in accordance with recognised best practice, that a sample of recorded assets exist and those assets that should be recorded are done so.	Financial	Core

¹ Where this has been included as a Children's and Family review, the audit will focus on both children and adults, incorporating the work of the Health and Social Care Partnership.

Function	Auditable Area	Objective	Principal Risk	Assurance
Resources	Capital Delivery Arrangements	To ensure appropriate arrangements are in place to facilitate delivery of the Council's Capital Programme and linkages with the responsibilities of the Corporate Landlord.	Operational	Core
Resources	Trade Waste	To consider whether adequate control is in place covering trade waste income and expenditure, that appropriate agreements and other paperwork is in place, and that accounting arrangements are robust.	Operational	Wider
Resources	Joint Mortuary	To obtain assurance over the governance arrangements and the agreement in place for management of the Council's responsibilities in relation to the joint mortuary.	Operational	Wider
Resources	Fleet Management	To gain assurance over the key controls in place regarding vehicle usage.	Operational	Wider
Council Led HSCP Services	HSCP Delivery	To obtain assurance that adequate arrangements are in place to facilitate the delivery of Health and Social Care Partnership services.	Strategic	Core
Various	Consulting Opportunities	To support various opportunities for change, including providing appropriate checks and challenges to ensure risks, governance and internal controls are given timely consideration as part of key change programmes and systems development.	Various	Wider

Function	Auditable Area	Objective	Principal Risk	Assurance
2024/25				
Integration Joint Board	IJB Budget Setting and Monitoring	To ensure that appropriate arrangements are in place regarding IJB budget setting.	Financial	Core
Integration Joint Board	Counter Fraud ²	To provide assurance that the IJB's arrangements for the prevention of fraud, bribery and corruption are adequate and proportionate.	Financial	Core
2025/26				
Integration Joint Board	Health and Social Care (staffing) Scotland Act 2019	To consider whether appropriate control is being exercised compliance with statutory guidance on safe staffing levels.	Strategic	Wider
Integration Joint Board	Alcohol and Drugs Partnership	To review the ADP's governance and working arrangements to ensure they are effective and fit for purpose.	Operational	Wider
2026/27				
Integration Joint Board	National Care Service Preparedness ³	To consider whether appropriate control is being exercised over the anticipated changes to delivery as a result of the roll out of the National Care Service.	Strategic	Wider
Integration Joint Board	IJB Asset Management	To ensure resources are allocated appropriately and efficiently following a suitable asset management plan.	Operational	Wider

² This will be a joint review with NHS Grampian Internal Audit to provide wider assurance across controls in the region. Results of work from Aberdeenshire and Moray will also be considered and factored into reporting.

³ Given the ongoing uncertainty around the introduction of the National Care Service on the IJB, further consideration will be given ahead of planning for 2026/27 to identify appropriate auditable areas and value adding work.

Function	Auditable Area	Objective	Principal Risk	Assurance
2024/25				
North East Scotland Pension Fund	Pension Fund Payroll	To consider whether arrangements are adequate to start and terminate payments from the pension fund payroll, and to ensure that payments are accurate.	Financial	Core
2025/26				
North East Scotland Pension Fund	Key Administrative Processes	To provide assurance over the fulfilment of the key administrative processes across the Pension Fund.	Operational	Core
2026/27				
North East Scotland Pension Fund	Complaints Handling	To ensure that the Fund's complaints procedure is being complied with and that data generated is used to monitor and improve performance.	Operational	Wider

4 Appendix 2 – Mapping to Council Structure (2024/25 only)

The below table maps the Internal Audit Plan for 2024/25 to the Council’s Service Structure⁴⁵. Where not presented, consideration has been given and assurance is provided that the 2025/26 and 2026/27 plans give reasonable coverage of the different services across the Council.

Commissioning	Customer	Children’s and Family Services	Resources	Other
Commercial	Customer Experience and People and Organisational Development	Children’s Social Work	Finance	Health and Social Care and IJB
<ul style="list-style-type: none"> Procurement Fraud Controls 	<ul style="list-style-type: none"> Right to Work in the UK Freedom of Information and Subject Access Requests Councillors Governance Education Maintenance Allowance 	<ul style="list-style-type: none"> Family Placement Services 	<ul style="list-style-type: none"> Trusts/Common Good Funds Prevention of Fraud, Bribery and Corruption Creditors System National Fraud Initiative 	<ul style="list-style-type: none"> HSCP Commissioning IJB Budget Setting IJB Counter Fraud
Governance	Early Intervention and Community Empowerment	Education	Capital	Noth East Scotland Pension Fund
<ul style="list-style-type: none"> Risk Management Group Structure Assurance 	<ul style="list-style-type: none"> Housing Allocations and Choice Based Letting 	<ul style="list-style-type: none"> SEEMIS Pre-School Commissioned Places 	-	<ul style="list-style-type: none"> Pension Fund Payroll
Strategic Place Planning	Digital and Technology		Corporate Landlord	
<ul style="list-style-type: none"> Resettlement Governance 	-		<ul style="list-style-type: none"> Corporate Landlord Responsibilities 	
City Growth	Data and Insights		Operations and Protective Services	
-	-		-	

⁴ Internal Audit is aware of the ongoing work with regards to the Council structure and the impact this will have on where each Cluster may end up reporting. However as this will have minimal impact on the operations at this stage, the mapping has still been completed and seen to provide assurance.

⁵ City Growth, Digital and Technology, Capital and Operations and Protective Services have not been assigned specific audits for 2024/25. However these areas have been covered in previous years and in future plans, and other reviews in year will touch upon these areas through interactions across functions. Due to the overlaps, where an audit has been mapped to a specific function, this will not be exclusive and Internal Audit will engage with the different stakeholders as part of the actual reviews.

5 Appendix 3 – Mapping to Council Risks (2024/25 only)

A review of the Council's risk register was carried out, focusing on those at the Corporate and Cluster levels, and those that are currently outwith appetite. This resulted in the identification of six key risk themes⁶ that have been used for ensuring appropriate coverage of different areas across Council operations.

Identified Risk Areas ^{7, 8}		
Workforce Capacity and Organisational Resilience	Financial Sustainability	Compliance ⁹
<ul style="list-style-type: none"> Risk Management Councillors Governance Right to Work in the UK 	<ul style="list-style-type: none"> Trust / Common Good Funds <ul style="list-style-type: none"> Pension Fund Payroll Prevention of Fraud, Bribery and Corruption <ul style="list-style-type: none"> IJB Counter Fraud IJB Budget Setting National Fraud Initiative 	<ul style="list-style-type: none"> Freedom of Information and Subject Access Requests Corporate Landlord Responsibilities
Procurement and Supply Chain	IT, Systems and Cyber Security	Service Delivery ¹⁰
<ul style="list-style-type: none"> Procurement Fraud Controls 	<ul style="list-style-type: none"> SEEMIS Creditors System 	<ul style="list-style-type: none"> Group Structure Assurance Housing Allocations and Choice Based Letting <ul style="list-style-type: none"> Resettlement Governance Education Maintenance Allowance Pre-School Commissioned Places <ul style="list-style-type: none"> Family Placement Services HSCP Commissioning

⁶ These six key risk themes have been identified by Internal Audit based on those main areas across the Council's Risk Register. Below these overarching themes are individual risks that are being managed through different mitigating actions and the Council has a range of different assurances over. There are also other unique risks that have not been included above; Internal Audit seeks to gain reasonable and not absolute assurance.

⁷ Where an audit has been mapped to a certain risk, this will not be the only risk that the review will focus on; detailed scoping will be carried out prior to commencement of the work and it is anticipated that work will cut across many different risks. The mapping above is only for illustrative purposes to show consideration of the different risks the Council faces.

⁸ Some audits are focused on wider aspects of the Council's operations that do not directly align with the six identified risks. Where this is the case, the audit has been mapped to the risk that is seen to most align or support the mitigation of overall.

⁹ This category encompasses the corporate risks around Health and Safety Compliance, Climate Change and Civil Contingencies.

¹⁰ This category encompasses the corporate risks around Reinforced Autoclaved Concrete Panels and Planks (RAAC) and the Council's responsibilities in relation to Resettlement and Asylum.