

**ANGUS COUNCIL**

**SCRUTINY & AUDIT COMMITTEE – 2 MARCH 2021**

**ANNUAL INTERNAL AUDIT PLAN 2021-22**

**REPORT BY CATHIE WYLLIE - SERVICE LEADER (INTERNAL AUDIT)**

**ABSTRACT**

This report submits the Service Leader's Annual Internal Audit Plan for 2021-22 for approval.

**1. RECOMMENDATION(S)**

It is recommended that the Scrutiny & Audit Committee:-

- a) Note that a risk-based approach methodology has been utilised to develop the proposed Internal Audit Plan for 2021-22.
- b) Consider and approve the proposed 2021-22 internal audit plan.

**2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN / COUNCIL PLAN**

The proposals set out in this report will contribute to the achievement of the corporate priorities set out in the Angus Community Plan and the Council Plan. This is achieved through delivery of this audit plan providing the Scrutiny & Audit Committee with information and assurance about council internal control systems, governance and risk management.

**3. BACKGROUND**

The Public Sector Internal Audit Standards (PSIAS), require the Service Leader – Internal Audit to set a risk based audit plan sufficient to provide the required assurances to members and officers in relation to corporate governance, risk management and internal controls.

This report presents, at Appendix 1, the outcomes of the annual planning exercise and the Service Leader's proposed 2021-22 Internal Audit Plan, for approval.

Best practice requires that the annual audit plan is developed using a risk based approach in consultation with audit stakeholders. Appendix 1 explains the well-established process which is utilised within internal audit from consultation on the audit universe, calculation of available audit days, through identification of auditable areas to risk assessment and the final proposed plan.

**4. PROPOSALS**

The 2021-22 Internal Audit Plan sets out the proposed activity to be performed by the Council's Internal Audit team in order to allow the Service Leader - Internal Audit to provide an Annual Internal Audit Opinion in June 2022. The Scrutiny & Audit Committee members are asked to consider and approve the plan.

**5. FINANCIAL IMPLICATIONS**

There are no financial implications arising directly from this report. Delivery of the internal audit plan can be achieved from the audit resources which are expected to be budgeted for in financial year 2021-22.

**NOTE:** No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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**List of Appendices:**

Appendix 1 - 2021-22 Internal Audit Plan

# Angus Council Internal Audit



## Annual Internal Audit Plan 2021-22

March 2021

Cathie Wyllie  
Service Leader Internal Audit  
Chief Executive's Unit

# Contents Page

<b>Introduction .....</b>	<b>3</b>
<b>2020-21 Audit Plan – Detailed Outputs .....</b>	<b>11</b>
<b>2020-21 Outputs to Scrutiny &amp; Audit Committee .....</b>	<b>19</b>
<b>Conclusion.....</b>	<b>19</b>
<b>Annex 1 – Summary of Corporate Risk Register (as at 21 Jan. 2021)....</b>	<b>20</b>

# Introduction

Internal audit is defined in the Public Sector Internal Audit Standards (PSIAS) as:

“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”.

Management are responsible for establishing the risk, governance and internal control processes and systems as well as their on-going monitoring. Management are also responsible for managing fraud risks and ensuring that internal control systems are designed to guard against fraud and misappropriation. Internal audit is not a substitute for these management responsibilities. Rather it is the review function which will challenge current practices and recommend best practice and improvements to lead to a strengthening of the control environment and therefore assist the council in achieving its objectives.

Professional practice in relation to the provision of internal audit service is defined by PSIAS issued by the relevant authorities (CIPFA for local government). These standards are exacting in relation to the organisation’s governance of internal audit and internal audit’s own arrangements and practices. The Standards were last updated in March 2017.

An External Quality Assessment (EQA) performed during 2020 confirmed that Internal Audit was generally compliant with the requirements of the PSIAS, including a number of areas of good practice.

The Internal Audit plan would always be considered to be flexible to allow a quick response to any significant new requirement or change to Council risks. In considering the 2021/22 plan the on-going impact on services of the Covid-19 pandemic means more flexibility than usual is needed. The 2021/22 plan is therefore in two sections. The first includes a number of audits that will be undertaken but which should not require the full internal audit resource to complete. The second section is a pool that will be drawn from during the year as circumstances allow. Not all of the items in the pool can be accommodated in the year. Any amendments to the fixed and pool lists will be brought to the Scrutiny & Audit Committee for approval. Items will be reported to the Scrutiny & Audit Committee as they are drawn from the pool.

Our Internal Audit plan will be delivered in accordance with the Internal Audit Charter (the Charter) that was approved by the Scrutiny & Audit Committee in August 2020. This sets out the role, professional requirements, independence and overall responsibilities of Internal Audit. No changes to the Charter are required following the PSIAS EQA and so the next review will be the annual review undertaken in August 2021.

The Council’s internal audit service is delivered by an in-house team complemented by approximately 30 days additional IT audit input from a contractor, Azets Chartered Accountants (formerly called Scott Moncrieff). The original contract was awarded for 2 years and allows for two annual extensions without further procurement activity. This extension will be exercised for the 2021/22 plan.

The authority, access rights and reporting arrangements for the Internal Audit function are also contained within the Internal Audit Charter.

In discharging the internal audit role, the Service Leader is required to set a risk based audit plan sufficient to provide the required assurances to members and officers in relation to corporate governance, risk management and internal controls. These assurances will be provided throughout the year. We will present the results of individual audit reviews through Internal Audit Update reports to each Scrutiny & Audit Committee. The activity related to the Counter Fraud Team will be reported bi-annually. In June 2022 the Annual Internal Audit Report will present my internal audit opinion based on an objective assessment of the framework of governance, risk management and control. and the internal control environment as well as an opinion on the corporate governance of the Council.

## **The Planning Approach and Risk Assessment Model**

The audit planning process for developing a risk based audit plan is well established within the Council and has been assessed as compliant with PSIAS.

The process involves determining the potentially auditable areas of the Council and updating these each year. The auditable areas are identified from a number of sources including:

- Consultations with Scrutiny & Audit Committee members
- Consultations with the Council Leadership Team members and service leaders and managers in some support services
- Knowledge base within Internal Audit
- Council plans and policy documents
- Corporate and Covid-19 risk registers
- External inspection reports
- Internal service, efficiency reviews etc.
- Liaison with external auditors
- Any matters arising from the work of the Scrutiny & Audit Committee

This then establishes the audit universe for the upcoming year from which the specific individual areas of audit will be chosen, based on the risk assessment methodology discussed below.

## The Risk Assessment Model

- Once the auditable areas are identified they are separately risk assessed with reference to corporate importance and sensitivity of the area and the control and inherent risk. This then allows the elements of the audit universe to be classified into Critical, High, Medium or Low risk. There are also a number of 'core' areas which are reviewed every year, regardless of the risk classification.
- Each of the risk assessed areas within the "universe" is then allocated to a "headline area" as follows:
  - Corporate Governance
  - Financial Governance
  - Information Technology Governance
  - Internal Controls
  - Asset Management
  - Legislative and other compliance
- The headline areas are subject to a high level risk assessment model which looks at the relative risk and relative risk maturity of the headline areas to work out a broad allocation of the available audit days. This is not considered a rigid calculation but more a guide to the balance of the plan which can be amended to reflect specific needs and drivers.
- The high level risk assessment takes into consideration the local risks contained within the corporate risk register as well as known risks at a national level.

## The Audit Plan

- The final step in the development of the annual plan is to identify the individual audits from the audit universe which will sit below each of the headline areas and form the plan for the year. This choice is determined by a number of factors including:
  - The assessed risk from the audit universe
  - The time lapse since last audit
  - Review of Corporate Risk Register
  - Known problems or issues arising in previous audits/inspections, etc.
  - Reviews being undertaken by other assurance providers (e.g. External Audit)
  - Special or specific management requests
  - The remaining pool of audits from the 2020/21 plan.
- In addition, a portion of the plan has been reserved for contingency activity. Contingency resource will be available to fulfil reviews at the request of the Scrutiny & Audit Committee and management. This can relate to specific assignments where the objectives are set jointly by Internal Audit and by the Committee/Management or can be advisory or project assurance roles.

## The 2021-22 Internal Audit Plan

The 2021-22 Internal Audit Plan has been developed on the basis of the above model.

Issues identified by Members have been included in the assessment and plan.

In September 2020 the Scrutiny & Audit Committee approved revisions to the 2020/21 plan to take account of the impact of Covid 19 (Report 229/20 refers). Covid-19 continues to impact on the internal audit service through its impact on risk and its impact on capacity within services to engage with audit. This has been taken into account in producing the 2021/22 plan.

The 2021/22 plan has two elements. A programme of work we intend to complete and a pool from which other items will be drawn, but which will not all be able to be accommodated in full in the year. Changes in risk profile mean that a few items from the 2020/21 pool have been dropped as individual items from the 2021/22 plan. These will be considered as part of the corporate governance review that is undertaken.

The internal audit team has a dedicated internal resource comprising three auditors, one Team Leader and the Service Leader (4.35 FTE). During 2020/21 there was a loss of 150 days input due to one team member being redeployed to the Council Emergency Centre. 10 additional days were added through additional draw down from the contract with Azets. The full complement of audit time for Angus Alive was also not required in 2020/21. The plan prepared below for 2021-22 also reflects 30 days for specialist support for IT audit, which will be supplied by the contractor.

The total number of productive days available from the Internal Audit team has taken into consideration the following:

- Maximum number of available days
- Professional development for staff
- Annual leave, plus contingency for sickness absence
- Internal administration activities

The Counter Fraud Team comprises the Service Leader, one Team Leader, one Counter Fraud Officer and one Governance and Scrutiny Officer (2.55 FTE). An additional temporary full time Counter Fraud Officer took up post in May 2019. This temporary funding ends May 2021, but new funding to retain the post until May 2022 has been agreed. This provides 3.55 FTE resource in the counter fraud team. The team will continue to carry out data matching exercises to identify fraud and error; publicise, promote and enforce the Counter-Fraud and Corruption Strategy and framework; continue to develop joint working arrangements with colleagues across the Council; undertake investigations of allegations of fraud; and liaise with other local authorities to identify areas of best practice.

The Council's participation in the National Fraud Initiative (NFI) continues to be an integral part of the corporate approach to the prevention and detection of fraud and errors. Data has been uploaded to the NFI system in late 2020/early 2021 and work began in February 2021 on the latest National Fraud data matches provided to the Council. Update reports are submitted to this committee, together with a summary of the local outcomes.



The Team Leader Counter Fraud will continue to offer advice around the systems and identified fraud attempts arising due to Covid-related grants the Council administers.

The Audit Plan continues to include time allocated to:

- Angus Alive. Internal Audit will agree with the Angus Alive Board a specific plan for Angus Alive. The output from these audits will be prepared for the Angus Alive Finance & Audit sub-committee. In 2020/21 the full allocated time was not used.
- Angus Health and Social Care Partnership, on behalf of the IJB internal auditor. Reports are presented in the IJB auditor's name to the IJB.

The overall Internal Audit and Counter Fraud resource and allocation is included in the table below. This assumes no further redeployment to the Council Emergency Centre in 2021/22 and includes an additional year of 1 FTE temporary secondment to the Counter Fraud team. It also assumes that we will provide the normal service to Angus Alive and the IJB.

Areas	Audit Days	Counter Fraud Days
<b>Productive days available from:</b>		
Internal Audit team	748	
Counter Fraud Team		667
IT audit contractor	30	
<b>Total available days</b>	<b>778</b>	<b>667</b>
<b>Allocated as follows</b>		
Audit plan (see 2021-22 Detailed Outputs below)	473	
Counter Fraud Investigation		631
Angus Alive	50	
Angus Health and Social Care Partnership (note 1)	30	
Admin, management and planning, LEAN support, ad hoc consultancy, training and corporate groups	225	36
<b>Total allocated days</b>	<b>778</b>	<b>667</b>

Note 1 - members should note this time is only part of the internal audit time for the IJB. We provide assistance to the appointed IJB auditor, who is Tony Gaskin, from FTF Audit and Management Services. He agrees the audit plan with the IJB. The other Tayside council internal auditors have a similar arrangement and we work together to look at issues across Tayside when appropriate.

The current resource availability is sufficient to allow production of the Annual Internal Audit Opinion and provide the required assurances to Scrutiny & Audit Committee Members as well as the Director of Finance in his role as Section 95 Officer.

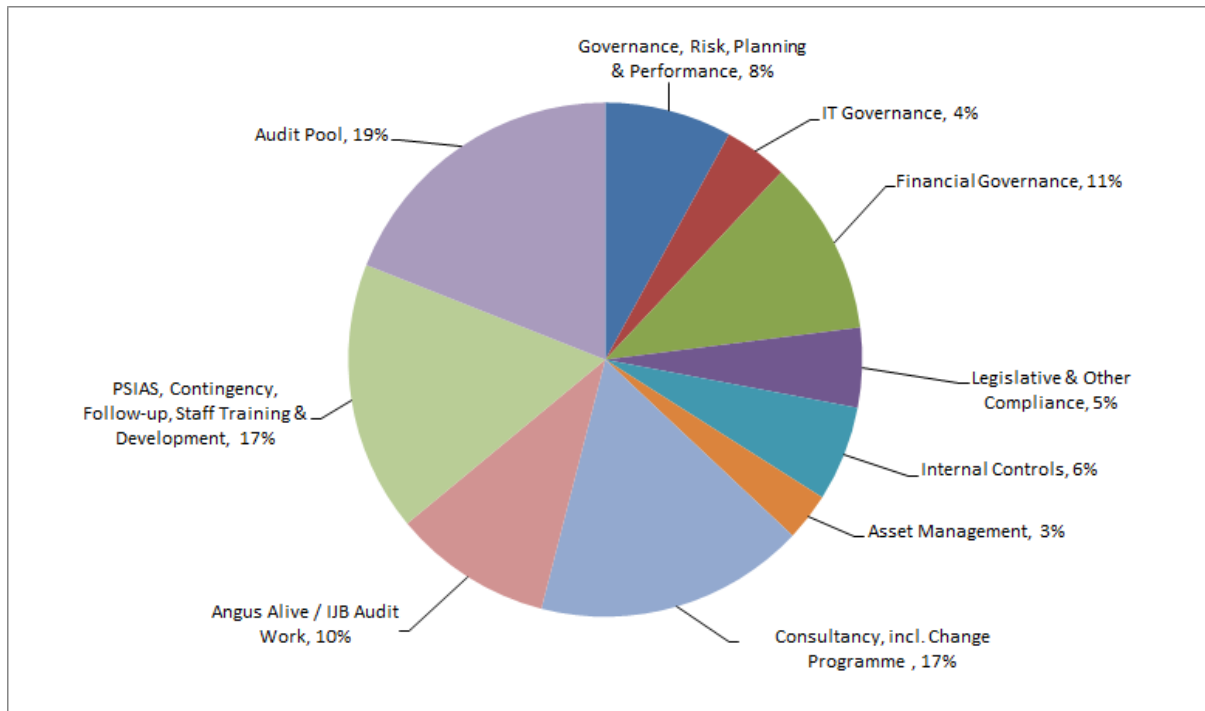
The initial allocation of the available days in delivering the audit plan is shown below:

Headline Area	Audit days 2021/22	Audit days 2020/21
<b>Governance, Risk, Planning &amp; Performance</b>	65	148
<b>Financial Governance</b>	84	99
<b>IT Governance</b>	30	40
<b>Internal controls</b>	49	56
<b>Asset Management</b>	20	20
<b>Legislative &amp; Other Compliance</b>	35	71
<b>Pool</b>	145	N/A
<b>Angus Alive and IJB work</b>	80	80
<b>Consultancy (additional time allocated for LEAN support)</b>	135	130
<b>Staff and Team Development/PSIAS/Contingency/Follow-up</b>	135	134
<b>Sub-total Audit</b>	778	778
<b>Fraud Prevention and Detection - Counter Fraud Team</b>	667	667
<b>Total (Note 1)</b>	1,445	1,445

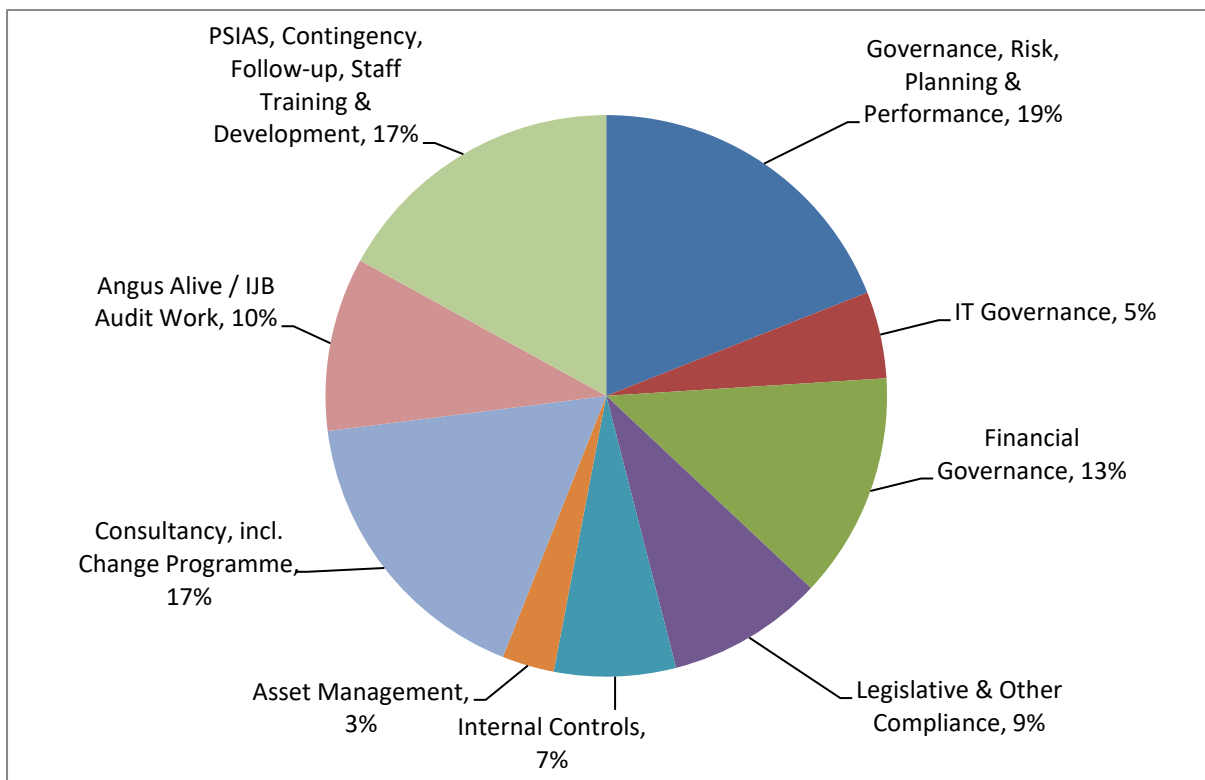
Note 1 - This excludes annual leave, and estimated days for sickness absence, non-direct admin, staff management and planning.

Note 2 - The Pool includes items under all headings, but there are more projects in Governance, Risk, Planning & Performance (4) Financial Governance (5) and Legislative and Other Compliance (5).

The diagram below illustrates the percentage allocation of audit days (excluding the Counter Fraud Team) for 2021-22:



This is the allocation from the 2020/21 plan



We believe that this allocation is appropriately aligned to risk profile and will address the assurance needs of the Council in 2021-22. In recent years, cyclical systems work that would normally be performed has been delayed to accommodate work in higher risk areas arising from change and consultancy work designed to support delivery of change. This has been accepted as a temporary shift in the use of resources within the team. In 2020/21 we began to re-introduce the cyclical work and this will continue in 2021/22.

At this stage, the days per headline area are an estimate and will be firmed up once more detailed scoping work has been carried out. The outputs detailed in the '2021/22 Audit Plan – Detailed Outputs' section below include all the outputs which will be provided. Note that 19% of the 2021/22 plan time is allocated to the pool.

With the exception of the time provided by the IT audit contractor all audit work will be conducted by the Internal Audit team under the guidance and direction of the Service Leader and Team Leader. Where any team member has a perceived or actual conflict of interest in relation to an Internal Audit assignment or investigation, they will not be permitted to have any involvement in that piece of work. In addition, Internal Audit staff who are involved in consultancy work will not be permitted to be involved in any internal audit work that is directly related to that work.

## 2021-22 Audit Plan – Detailed Outputs

Due to the Council’s ongoing response to the Covid 19 pandemic the tables below detail two elements to the 2021/22 plan:

- A list of set audits that we intend to complete in the year
- A pool of projects from which we will draw further work within the year, based on risk and capacity within services to accommodate audit. Not all of these audits will be able to be completed in 2021/22

In each case the tables also note the output that will be generated from each piece of work.

We have included, where relevant, a link to those risks contained within the Corporate Risk Register (CRR ref.) as at January 2021 (see Annex 1). This allows Members and management to identify where Internal Audit can provide assurance on the effectiveness of the controls implemented to mitigate risks. Although we have included some cyclical reviews, other areas due for cyclical review were excluded on a risk assessed basis due to the available resources.

### Set Audits

Set Audits	Output	Commentary	CRR ref.
<b>Corporate Governance</b>			
Corporate Governance annual review 2020/2021	Annual Report	Oversight of corporate governance arrangements & progress with implementation of action plan. This will include consideration of the impact of Covid-19 on Governance and the recovery arrangements.	N/A
Risk Management	Report	Detailed assurance review carried forward from 2019/20. Review of risk management arrangements at corporate and departmental level, including risk appetite, escalation procedures and monitoring and review arrangements.	All
Review of GDPR Compliance	Report	Annual cyclical review in services and review of procedures and practice related to arrangements in Council buildings to record personal data for Test & Protect.	7 and 12

Set Audits	Output	Commentary	CRR ref.
<b>Financial Governance</b>			
Data Analysis - Payroll & Accounts Payable (Ongoing throughout year)	Report	Data analytics tools will be used to analyse payroll and accounts payable data to identify data trends, anomalous or missing data, etc. Consideration of where we can increase this type of audit to be undertaken.	1
Data matching bank accounts used in Covid-19 support payments	Report	Data analytics tools will be used to match bank accounts used to claim Covid grant support payments with known fraudulent accounts.	1
Non-Domestic Rates system	Report	Review of system processing, compliance with legislation and impact of covid-19 changes.	1
Housing arrears	Report	Review of system policies, procedures and processing.	1

Set Audits	Output	Commentary	CRR ref.
<b>IT Governance</b>			
IT User Access Administration	Report	As the administration of user access to IT systems is devolved to local managers, we select a core financial system for annual review.  2017/18 Integra Financial ledger 2018/19 Resourcelink Payroll 2019/20 Northgate Housing 2020/21 No specific work pending actions being implemented from previous audits  IDOX suggested for 2021/22.	8
IT Project Management	Report	Review of arrangements to manage completion of new projects which have been implemented at pace due to Covid-19	8
End User Computing	Report	Review of management and control of what users have access to.	8
<b>Internal Controls</b>			
Protection of vulnerable groups	Report	Cyclical review to ensure compliance with policies and legislation.	6
Fostering, adoption and kinship allowances	Report	Cyclical review of systems – scope to be agreed.	1 and 6
Adults With Incapacity Follow-up	Report	Fieldwork suspended temporarily in July 2019 at the request of the service and in consultation with the CSWO; interim findings reported to service. Planned work is a follow-up review to ensure new Eclipse system is addressing issues identified and covered by interim procedures. Timing to be late 2021 at the earliest.	6

Set Audits	Output	Commentary	CRR ref.
<b>Asset Management</b>			
Housing improvements – capital grants c/f 2019/20	Report	Review contract management of major housing contracts; and management of slippage in capital programme.	1
<b>Legislative and Other Compliance</b>			
Participative Budgeting	Report	Review of progress with implementation of Participative Budgeting. This may be delayed depending on the outcome of COSLA and SG discussions about the timeline and approach due to Covid-19	1 and 7
Corporate parenting	Report	Review of policies and procedures for compliance with The Children and Young People (Scotland) Act 2014.	6
<b>Other</b>			
Follow-up of previous recommendations	Update reports to each Scrutiny & Audit Committee and CMT	Continuing work to identify progress in implementing agreed audit actions.	All
Staff Training and Team Development	Nil	Ensuring staff have knowledge and expertise to perform reviews in new areas and that Internal Audit meets relevant standards and achieves best practice.	2
Angus Alive - Annual Plan	Reports to AA Finance & Audit sub-committee	Provision of Internal Audit Services to Angus Alive.	N/A
Angus Health and Social Care Partnership (IJB)	Reports to Chief Audit Officer	Provision of Internal Audit Services to AHSCP (IJB).	N/A
PSIAS (Public Sector Internal Audit Standards) Self-Assessment Review	Part of Annual Report	Self-assessment of compliance with PSIAS	N/A
Contingency, including input to Lean projects and ad hoc requests for advice	As required		N/A



Set Audits	Output	Commentary	CRR ref.
<b>Consultancy – Advice/Specific</b>			
Organisational resilience	Report	Facilitated baseline review of and benchmark against the maturity model for organisational resilience using ISO 65001 Organisational Resilience Standard.	2
Business support review	Report	Post Implementation Review of new business support arrangements	2

Set Audits	Output	Commentary	CRR ref.
<b>Counter Fraud Team</b>			
Fraud Prevention and Detection	Bi-annual Report by Team Leader – Counter Fraud	<p>The team will</p> <ul style="list-style-type: none"> <li>• Carry out various reviews to proactively detect and prevent fraudulent activity. This work will include the use of data analytics to extend the overall scope of the reviews where possible.</li> <li>• Lead on investigation of NFI match reports.</li> <li>• Investigate allegations of fraud or misappropriation, and</li> <li>• Contribute to controls identification and other fraud prevention initiatives, including provision of advice regarding fraud mitigation during set up of new Covid 19 grants administered by the Council.</li> </ul>	1, 7

## Flexible Pool Audits

Pool Audits	Output	Commentary	CRR ref.
<b>Corporate Governance</b>			
Tay Cities Deal	Report	Review in conjunction with partner Councils. Focus to be agreed.	1
Performance Appraisals	Report	Review use of Pentana system for staff performance appraisals.	3
Corporate Planning, Performance Management and Public Reporting	Report	Review processes for Corporate Planning, Performance Management Framework and Public Reporting, including a review of progress with “How Good is Our Council?” and also the use of Pentana as a performance management tool. Timing to be agreed. Actions relating to these areas are already in progress so timing needs to be agreed to provide best audit input. This may be in 2023.	3
Community Planning, Partnership Governance, LOIPs	Report	Review Community Planning Partnership process & public sector reform/community engagement. Review partnership working & collaboration in general (including protocol, partnership governance, etc.)	4
<b>Financial Governance</b>			
Comfort Funds	Report	Review the financial management controls & procedures relating to Comfort Funds held by care homes, in order to provide assurance that these funds are being used correctly. This audit is planned but on hold due to Covid-19 impact	1

Pool Audits	Output	Commentary	CRR ref.
<b>Financial Governance cont.</b>			
Income Management System	Report	Carried forward from 2019/20 plan. Review of income management processes & controls.	1
New Covid-19 related project. Key Supplier Support Policy use and implementation.	Report	Review implementation and use of policy. Timing of work may need to be later	12
New Covid-19 related project. Supply teacher job retention and casual worker compensatory payments.	Report	Review of payment process to ensure compliance with guidance	12
Covid-19 related risk Review of arrangements to support Tayside Contracts.	Report	Review of standby payments	12
<b>Internal Control</b>			
Programme of random cash counts	Report	Random cash counts to be introduced when appropriate to ensure revised procedures are being followed. This will include school funds.	1
<b>IT Governance</b>			
IT External Provider Contract Management	Report	Review of contractual arrangements with third parties to provide assurance over security, GDPR, etc.	8
<b>Asset Management</b>			
Stock – community alarms.	Report	Carried forward from 2019/20 plan. Review stock & inventory arrangements for community alarms.	-
<b>Legislative and Other Compliance</b>			
Carbon Reduction Arrangements	Report	Review of arrangements to monitor activity to meet government targets	7, 11
Community Participation Requests	Report	Review of arrangements to comply with legislation.	7

Pool Audits	Output	Commentary	CRR ref.
<b>Legislative &amp; Other Compliance cont.</b>			
Gas safety compliance	Report	Review of procedures and compliance with legislation. Note - testing has continued through lockdown.	7
LEADER - Rural Funding	Report	Annual review of LEADER programme expenditure (if required).	7
Private Water Supplies Legislation	Report	Review procedures in place to comply with legislation. Timing of audit to be agreed and is affected by impact of Covid-19 activity	7

## 2021-22 Outputs to Scrutiny & Audit Committee

The table below lists the outputs expected to be presented to the Angus Council Scrutiny & Audit Committee until June 2022.

Committee Meeting	Output
<b>June 2021</b>	Internal Audit Annual Report 2020-21 Internal Audit Update Report Counter Fraud Report
<b>August 2021</b>	Internal Audit Update Report Review of Audit Charter Reports to Council and committees relevant to Scrutiny & Audit remit
<b>September 2021</b>	Internal Audit Update Report NFI update (dependent on timing of national NFI reporting)
<b>November 2021</b>	Internal Audit Update Report Counter Fraud Report
<b>January 2022</b>	Internal Audit Update Report Reports to Council and committees relevant to Scrutiny & Audit remit
<b>March 2022</b>	Internal Audit Update Report Internal Audit Annual Plan 2021-22
<b>April 2022</b>	Internal Audit Update Report Reports to Council and committees relevant to Scrutiny & Audit remit
<b>June 2022</b>	Internal Audit Annual Report 2020-21 Internal Audit Update Report Counter Fraud Report

## Conclusion

This report has outlined the audit planning and risk assessment process within the council to develop the annual internal audit plan and presents the proposed audit plan for 2021-22. Members are asked to consider and approve this plan, the discharge of which will be reported to the Scrutiny & Audit Committee at each Committee cycle.

## Annex 1 – Summary of Corporate Risk Register (as at January 2021)

Risk No.	Description	Current Risk Score	Risk Target	Jan 2020 Score
1	Financial Sustainability	16	9 (6)	16
2	Transforming for the future	12	6	12
3	Performance Management	6	4	9
4	Partnerships	12	9	12
5	Information Governance	12	8	12
6 (previously7)	Public Protection	12	8	12
7 (previously 8)	Legislation	9	6 (9)	9
8 (previously 9)	IT Resilience & Cyber Attack (Business Continuity)	16	8	16
9 (previously 10)	Health & Safety Compliance	12	6	12
10 (Previously 11)	EU Exit	16	12	16
11 (Previously 12)	Climate Change	9	6	N/A
12	Pandemic – Covid-19	20	15	N/A
13	Recovery and renew	TBC	TBC	N/A

There was no risk no 6 in 2020 as this previously related to the HSCP.