



The Gateshead Housing Company Audit Committee

Tuesday, 13 January 2015 at 2pm
Room S21, Gateshead Civic Centre, Regent Street, Gateshead
Agenda

Item	Business
1.	Apologies for Absence
2.	Declarations of Interest
	<u>ITEM FOR DECISION</u>
3.	Minutes and Matters Arising (Pages 3-6) To approve as a correct record the minutes of the last meeting of the committee held on 30 June 2014
4.	Operational Risk Register (Pages 7-76) Report of Head of Corporate Services
	<u>ITEMS FOR INFORMATION</u>
5.	Internal Audit Plan 2014/15 – Progress Report (Pages 77-79) Report of Chief Internal Auditor, Gateshead Council
6.	Items for Future Agendas
7.	Date and Time of Next Meeting To be confirmed

Contact: Stuart Gibson Tel: (0191) 433 5308 Date: 6 January 2015

Item	Business
8.	Exclusion of the Press and Public The committee may wish to consider excluding the press and public from the meeting during consideration of the remaining items in accordance with Category 4 of the company's Access to Information Rules.



AUDIT COMMITTEE

30 June 2014

PRESENT:

Directors

George Clark (Chair)
 Robert Buckley
 Mick Davison
 Eileen Gill
 Helen Hall
 Joachim Moussouanda Mouanda

Advisers

Jon Mallen-Beadle	Managing Director
Neil Bouch	Director of Customers and Communities
Kevin Johnson	Head of Customer Services
Jim Farquhar	Chief Internal Auditor, Gateshead Council
Deborah Clark	Audit and Risk Manager, Gateshead Council
Mick Thompson	KPMG
James Morgan	KPMG
Stuart Gibson	Governance and Risk Officer

Apologies

Peter Mole

13 MINUTES

The minutes of the meeting of the committee held on 16 April 2014 were approved as a correct record.

14 REPORT ON THE STATEMENT OF INTERNAL CONTROL – 2013/14

It is a requirement under the UK Corporate Governance Code that companies undertake, at least annually, a review of the effectiveness of their systems of internal control. A company's board should undertake this review for the purposes of making its public Statement of Internal Control, which is published as part of the financial statements.

The statement of internal control as published as part of the financial statements was submitted, covering the following areas: -

- Governance and Risk Management
- Performance Management
- Financial Management
- Internal Audit
- External Audit

The report is designed to provide assurance that the information as stated within the statement of internal control is accurate and reliable and can be published as part of the financial statements.

The committee expressed concern that although there was only one high priority recommendation following the audit of Human Resources it concluded that the service had significant weaknesses yet other audits where there are a number of medium priority recommendations conclude that the service is satisfactory.

RESOLVED – That the Board be recommended to approve the Statement of Internal Control contained within the Financial Statements for the year ended 31 March 2014.

15 DRAFT DIRECTORS' REPORT AND FINANCIAL STATEMENTS – 2013/14

The committee received the report and financial statements for the year ended 31 March 2014, as agreed with the auditors, KPMG.

The financial result for the period was a deficit of £621,000 (2013: £87,000 deficit). The fourth quarter management accounts indicated that the financial result was an expected deficit of £95,000.

The Company achieved a pre-tax and interest deficit in the year of £675,000 prior to interest receivable of £4,000 and pension scheme finance income of £50,000 (2013: interest receivable of £1,000; finance costs of £30,000).

The balance sheet has been reduced due to the deficit, resulting in closing revenue reserves excluding net pension provisions of £830,000 (2013: £921,000). The directors and management continue to implement efficiency savings ahead of targets and as a result believe the company is in a strong financial position to deliver its strategic and operational goals.

In line with last year's accounts, it has been necessary under FRS 17 (a financial reporting standard) to adjust the accounts for the pension fund liability attributable to the company's employees. The net pension liability was £7.75m as at 31 March 2014 (£14.59m as at 31 March 2013) as calculated by the Pension Fund's actuary.

RESOLVED – That the Board be recommended to approve the Directors Report and Financial Statements for the year ended 31 March 2014.

16 KPMG MANAGEMENT REPORT – YEAR ENDED 31 MARCH 2014

The committee received the external auditor, KPMG's management report on the financial statements for the year ended 31 March 2014.

There were no significant issues raised in the report and all of the recommendations have been responded to by the Company.

As part of the audit, KPMG require the letter to be signed by the Chair and the Company Secretary on behalf of the Board, a copy of which was submitted.

- RESOLVED – (i) That the management report for the year ended 31 March 2014 be approved.
- (ii) That the Board be recommended to authorise the Chair and the Company Secretary to sign the management representation letter on behalf of the Board.
- (iii) That future reports also include a glossary of terms/abbreviations.
- (iv) That the committee place on record its thanks to everyone from KPMG and the Company involved in such a clean set of accounts.

17 OPERATIONAL RISK REGISTER – CORPORATE SERVICES AND CUSTOMERS & COMMUNITIES

The committee received an updated Operational Risk Register for the Corporate Services and Customers & Communities Directorates.

At the meeting of this committee, held on 14 April 2014, it was requested that the risk register summary sheets include the residual impact and likelihood and this has been updated accordingly.

At that meeting, the committee also asked that further consideration be given to those risks where the likelihood was rated as a '2' and whether these should actually be rated as a '1'. As a consequence, a number of the risks have been reduced.

In addition, six risks have been reduced to 'green' risks and will be removed from the register and monitored internally.

The committee discussed the risk around the overspend on the repairs budget and the potential impact on the Company's reserves in the future. It was noted that a more realistic repairs budget had been set for the next year and that more jobs were now being batched. It was further noted that the Board would be receiving a presentation on the HRA Business Plan at its next Board Meeting.

RESOLVED – That the updated operational risk register be approved.

18 INTERNAL AUDIT ANNUAL REPORT 2013/14

The committee was informed of the work undertaken by the Internal Audit Service for 2013/14 and received an overall assessment of the adequacy of the Company's internal control systems based on this work.

The position for the year highlights the completion of 123% of the audit plan, in terms of actual hours against planned hours (121% in 2012/13). The 2013/14 Internal Audit Plan agreed 22 audits to be carried out in the year. All audits have now been fully completed with the exception of one which is currently at the draft stage.

Based on evidence arising from the internal audit activity during 2013/14, the opinion of the Chief Internal Auditor is that the Company's internal control

systems are considered to be effective. This opinion is based on all audit activity throughout the year, which has been reported to the Audit Committee on a quarterly basis.

For 2013/14, 20 audits concluded that systems and procedures in place were operating well or satisfactory, with only one audit identifying significant weaknesses.

RESOLVED – That the information be noted, subject to report being amended to report ‘Number of audit recommendations implemented **by due date**’.

19 2014/15 INTERNAL AUDIT PLAN – PROGRESS REPORT

Progress made by the Internal Audit Service against the audit plan for the financial year 2014/15 was reported.

As at 17 June 2014, three draft reports had been issued and one further audit was currently in progress.

RESOLVED – That the information be noted, subject to an additional column being added to future reports identifying when the last audit was completed and if the timing of the audit is dictated by an audit being carried out by the Council.

20 DATE AND TIME OF NEXT MEETING

The next meeting of Audit Committee will be held on Wednesday, 15 October 2014 at 2pm at Gateshead Civic Centre, Civic Centre, Regent Street, Gateshead.

21 EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED – That the press and public be excluded from the meeting during consideration of the remaining business in accordance with Category 4 of the Company’s Access to Information Rules.



Report to Audit Committee

13 January 2015

Title: Operational Risk Register – Corporate Services and Customers & Communities Directorates

Report of: Head of Corporate Services

Purpose of Report

1. To agree an updated Operational Risk Register for the Corporate Services and Customers & Communities Directorates.

Background

2. The Board has previously approved an updated Risk Management Policy and one of the requirements within the Policy is that this committee will scrutinise the Operational Risk Registers for the directorates at its meetings as well as considering any critical/high risks that require attention. The committee will also recommend to the Board any risks to be escalated to the Strategic Risk Register.
3. The Resources and Audit Committee agreed, at its meeting held on 27 October 2011, an updated operational risk register based around the two broad areas of the new organisation structure: -
 - Corporate Services
 - Customers and Communities.
4. The committee also subsequently agreed that given how low they were, the green risks be removed from the register and monitored internally. Should the score increase for any of these risks in the future, they would go back on the register and be reported to the committee.

Operational Risks

5. Operational risks are those which are encountered during the day to day running of the company.
6. The following four scale matrix has been used for impact and likelihood: -

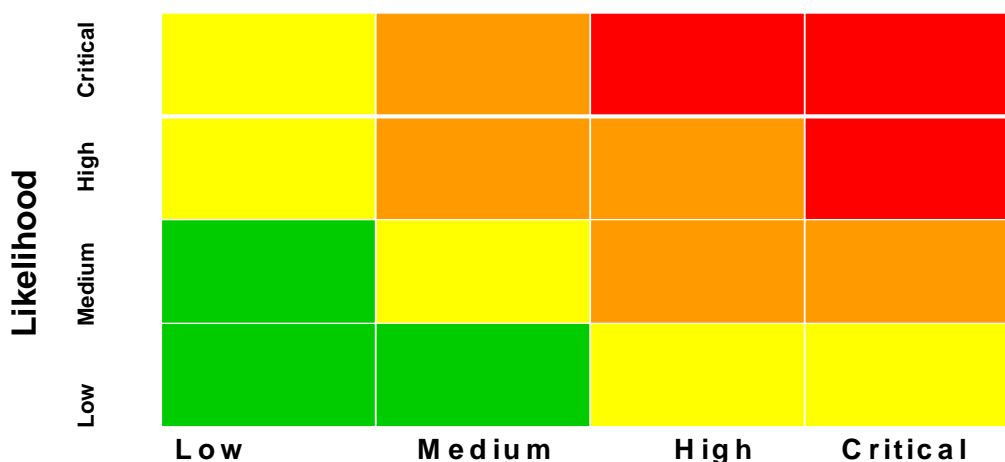
Likelihood

Scoring	Definition	Timing of occurrence
4	Almost certain	Less than 3 months
3	Likely	3 – 6 months
2	Moderate	6 – 12 months
1	Unlikely	In excess of 12 months

Impact

Scoring	Definition	Example of impact
4	Critical	Total service loss for significant period Fatality Financial loss over £200,000 Government / Council intervention
3	High	Significant service disruption Major/disabling injury Financial loss over £50,000 Adverse national media coverage
2	Medium	Service disruption Loss time injury Financial loss over £25,000 Adverse local media coverage / lots of service user complaints
1	Low	Minor service disruption / short term inconvenience Minor injury Financial loss under £25,000 Isolated service user complaints

7. The following four scale matrix demonstrates how the risks will be assessed using a traffic light system: -



Operational Risk Register

Impact

8. The Operational Risk Register for both the Corporate Services and Customers & Communities Directorates has been reviewed and an updated register is attached at the Appendix to this report. Registers detailing exactly what changes have been made will be posted on the Board Members website.

9. The following risks have been reduced to 'green' risks and will be removed from the register and monitored internally: -

Finance

- Quality and financial checks on suppliers are not carried out on an annual basis

Voids

- Vandalism/damage to void properties

Repairs

- Loss of contractor office/depot facilities

Link to Values

10. This report links to the following company values: -

- Being a listening and learning organisation
- Being honest, accountable and transparent
- Being motivated, trained and committed
- Being customer focused, innovative and professional

Risk Management Implications

15. The risk management implications are identified throughout this report.

Financial Implications

16. There are no financial implications directly arising from this report.

Equality and Diversity Implications

17. There are no equality and diversity implications arising from this report.

Health Implications

18. Although there are no health implications directly arising from this report, the successful implementation of the recommendations will have a positive impact on the health and well being of Gateshead residents.

Environmental Implications

19. There are no environmental implications directly arising from this report.

Value for Money Implications

20. There are no value for money implications directly arising from this report.

Consultation carried out

21. The Risk Management Group have scrutinised the risks in detail before presenting the updated register for the Corporate Services Directorate to the committee for approval. The Group consists of the Company's four Heads of Service and the Governance & Risk Officer.

Impact on Customers

22. An effective risk management process will maintain the delivery of services to customers.

Recommendation

23. The committee is recommended to approve the updated operational risk registers for the Corporate Services and Customers & Communities Directorates.

Contact: Stuart Gibson, Governance and Risk Officer

Tel No: (0191) 433 5308

Corporate Services Operational Risk Register (As at January 2015)

Almost Certain				
Likely				
Moderate		5	7	3
Unlikely		1	9	2
	Low	Medium	High	Critical

Likelihood

Scoring	Definition	Timing of occurrence
4	Almost certain	Less than 3 months
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Impact

Scoring	Definition	Example of impact
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Risk No	Risk	Likelihood	Impact	Owner	Residual Likelihood	Residual Impact
Communications						
CO1	Negative press and PR, including use of social media (such as facebook and twitter etc)	2	3	Ian Clarkin	2	3
Equality & Diversity						
ED1	Failure to meet the legislative requirements of the Equality Act 2010 and future equality legislation	2	3	Louise Taylor	1	3
Finance						
FI1	Increasing occurrence and cost of third party insurance claims	2	3	Natalie Hewitt	2	3
FI2	Quality and financial checks on suppliers are not carried out on an annual basis	1	2	Mark Banks	1	2
FI3	Procurement process not being carried out in accordance with the Financial Regulations	2	3	Natalie Hewitt	2	3
FI4	Pension liabilities may increase and become unserviceable	2	3	Natalie Hewitt/ Jennifer Aston	2	3
FI5	Service level agreements not reviewed	2	2	Natalie Hewitt	2	2
Governance and Risk						
GR1	Data protection issues	1	3	Ian Clarkin / Mark Birch	1	3
GR4	Failure to comply with the Freedom of Information / Data Protection Act	1	3	Stuart Gibson	1	3
GR5	Breach of Data Protection Act 1998	2	2	Jennifer Aston	2	2
GR6	Inability to fill vacancies or retain directors on the Board or a Board without the right mix of skills	1	3	Stuart Gibson	1	3
Health & Safety						
HS1	Failure to manage asbestos in non residential areas of the housing stock or prior to work in a domestic dwelling	2	3	Jennifer Aston	2	3
HS2	Unsafe Working practices on increasing number of Decommissioned Sites across the Borough Staff entering properties potentially exposed to risks i.e. debris, sharps, asbestos	2	3	Jennifer Aston	2	3

Risk No	Risk	Likelihood	Impact	Owner	Residual Likelihood	Residual Impact
HS3	Failure to comply with risk assessments	1	3	Jennifer Aston	1	3
HS4	Failure to comply with the management of fire precautions in the workplace, high risk buildings and communal areas	1	4	Jennifer Aston	1	4
HS5	Failure to manage the safety of passenger's lifts and lifting equipment	1	4	Christine McFarlane	1	4
HS6	Non compliance with health, safety and fire arrangements in sheltered schemes, communal lounges and high rise buildings.	1	3	Jennifer Aston	1	3
Human Resources						
HR2	Personal injury claims from employees	2	2	Jennifer Aston	2	2
HR4	Risk of attack, threat and/or verbal abuse on employees by service users at any time and/or within the office in attending training or involvement events	2	2	Jennifer Aston	2	2
HR5	Absence due to an epidemic	1	3	Jennifer Aston	1	3
HR6	Industrial action	1	3	Jennifer Aston	1	3
ICT						
IT1	ICT Systems Failure	2	4	Mark Birch	2	3
Leasehold						
LH1	Leasehold Valuation Tribunal being undertaken and losing the tribunal	1	3	Janice Adams	1	3
LH2	Works could be undertaken at Leasehold properties without undertaking the appropriate consultation	1	3	Janice Adams	1	3
LH3	Managing other tenures	2	2	Janice Adams	2	2
LH4	Non payment of service charges	2	2	Janice Adams	2	2
Performance						
PF1	Inaccurate performance reporting through inaccurate working papers	2	2	Mark Banks	2	2

Corporate Services – Communications

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
CO1	Negative press and PR, including use of social media (such as facebook and twitter etc) leading to a reduction in the reputation of company (internally and externally)	<p>Regular press releases to local and trade media.</p> <p>TGHC and HC newspapers. Updatable website. Use of social media.</p> <p>Internal communications – HomeWork and Weekly HW. Articles in Council News.</p> <p>Communications Manager available 24/7 for press comment.</p> <p>Links to GC Communications on events and press enquiries.</p> <p>Increased PR around community activities, new-build.</p> <p>Established links with new repairs contractor to ensure any third-party communications reflect positively on the housing company.</p>	2	3	Ian Clarkin	<p>Media/Crisis Management Training – Management Team (Action in recent Communications Audit – June 2014) <i>Some estimates received but want to liaise with the Council so that training mirrors what they do.</i></p> <p>Social Media Policy to be rolled out in conjunction with ICT policy <i>HR has completed a policy – to be approved at a future committee</i></p>	March 2015	2	3	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>Use (and monitoring) of social media Limited access to TGHC social media platforms.</p> <p>Communications signed up to a number of Google and social mention alerts that flag up any mentions of TGHC Linked to Gateshead Council.</p> <p>Training for Communications Team on the use of social media as part of other communications has been undertaken.</p> <p>Review and Learn from press enquiries</p> <p>ICT Policy updated in March 2012 to reflect increasing use of social media and the risks associated.</p>								

Corporate Services – Equality and Diversity

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
ED1	<p>Failure to meet the legislative requirements of the Equality Act 2010 and future equality legislation.</p> <p>The impact of non-compliance could lead to 21 types of claims to employment tribunals with uncapped awards for some of the protected characteristics.</p>	<p>Key HR policies updated following review with our HR consultants and unions</p> <p>Update report presented at every meeting on our progress on equality and diversity.</p> <p>Critical friend support on Equality and Diversity agreement in place.</p> <p>All employees have undergone training on Dignity and Respect covering the key aspects of the Equality Act and their obligations. This is refreshed every three years and also carried out as part of the induction process for new employees.</p> <p>E&D annual report produced setting out overall activity and how the company is meeting the aims of the Public Sector Equality Duty</p>	2	3	Louise Taylor	Review the Single Equality Scheme	Initial consultation took place with customers however a review and new scheme will be produced following on from the development of the 5 year delivery plan.	1	3	The actions to be completed are requirements of the General Public Sector Equality Duty.

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>Internal Audit of Equality undertaken in December 2012 with no recommendations.</p> <p>Service managers identified as Equality Champions.</p> <p>Have signed up as part of a Housing Quality Network Diversity Exchange. As part of this group will receive 3 equality briefings per year of relevant changes. Briefings are shared with all employees via Homework and relevant information reported to Resources committee.</p> <p>Training for Board Members undertaken in February 2014 to ensure that members know what should be expected in reports being presented for decision making to allow them to challenge and ensure compliance.</p>								

Corporate Services – Finance

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
F11	<p>Increasing occurrence and cost of third party insurance claims leading to additional payments to successful claimants and an increase in premium costs borne by the Housing Company.</p>	<p>Insurance cover for a number of policies including:- Public Liability, Employers, Motor, Directors and Officers, Fidelity, Professional Indemnity.</p> <p>Broker to obtain best price in the market and enter long term agreements for insurance cover.</p> <p>Stop loss of £257,500 per year and a policy excess on public liability of £20,000.</p> <p>Budget provision made for the cost of insurance and regular monitoring undertaken.</p> <p>New procedure for 3rd party claims issued to all housing managers and posted on the managing tenancies section of Intranet.</p>	2	3	Natalie Hewitt	<p>New procedure for the handling of third party insurance claims as soon as they are received.</p> <p>Tender issued for new Insurance contract from 1st April 2015 for either a 3 year period with 2 x 12 months extension or 5 years.</p>	<p>February 2015</p> <p>March 2015</p>	2	3	New tender for a longer period of time should reduce the cost of insurance premiums over the period.

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>Insurance cover with Travelers extended to March 2015</p> <p>Better arrangements in place with Travelers</p> <ul style="list-style-type: none"> • Quarterly progress report on all outstanding claims involving claimant solicitors • Better quality monthly reports to meet the Company's requirements • Access to Travelers' website • Public Liability training delivered to all relevant managers by Travelers <p>New insurance portal has significantly reduced the cost of claims since this was introduced for any claims for accidents occurring after 1 August 2012</p>								
FI2	Quality and financial checks on suppliers are not carried out on an annual basis Suppliers providing	<p>No checks are currently carried out annually.</p> <p>However, the main suppliers are Local Environmental Services</p>	1	2	Mark Banks			1	2	The introduction of the approved standing list of approved suppliers for all construction works means that the

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	a poor quality service or who are in financial difficulties may still be used by the Housing Company and this could damage reputation or increase the risk of financial failure.	<p>and Mears – both of whom are regularly monitored.</p> <p>Other suppliers trading with the housing company are less of a risk as in most instances we could switch suppliers at any time if necessary.</p> <p>All suppliers used for construction works must be on the councils approved standing list of suppliers. In order to get on the list suppliers must be a member of construction line and a SSIP registered body. Construction line will set financial limits on each supplier for the maximum value of contract they can be considered for,</p>								majority of suppliers will now have to be checked reducing the likelihood of the risk
FI3	Procurement process not being carried out in accordance with the Financial Regulations could lead to a legal challenge from a supplier or a contract being	<p>Financial Regulations are in place and tender limits are in place to ensure that any larger procurement activities are carried out appropriately.</p> <p>OJEU requirements followed for any procurement which meets</p>	2	3	Natalie Hewitt	<p>Further upgrade to the Agresso system will have new approval levels which link to procurement approval.</p> <p>Review of the Financial</p>	Annually	2	3	The controls focus on maintenance of current systems and preventative measures rather than significant changes, therefore the residual score remains the same

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	awarded incorrectly.	<p>these limits.</p> <p>Updated Financial Regulations and Contract Procedure Rules were approved by Resources Committee on 14 February 2013.</p> <p>Regular communication with staff will ensure that they are aware of the financial regulations and the procurement procedures.</p>				Regulations and Contract Procedure Rules to be updated as appropriate on an ongoing basis.				
F14	Pension liabilities may increase and become unserviceable affecting the ability to offer and pay pensions	<p>The Company uses Hewitts as pension actuaries.</p> <p>The pension scheme is administered by South Tyneside Council. Contributions to the scheme are reviewed annually once the actuary report is obtained and amended to take into account any fluctuations.</p> <p>Changes to the pension scheme including increased member contributions and auto-enrolment is monitored by HR and the Council's</p>	2	3	Natalie Hewitt/ Jennifer Aston			2	3	The controls focus on maintenance of current systems and preventative measures rather than significant changes, therefore the residual score remains the same

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>payroll section.</p> <p>The Council is ultimately responsible for administering the scheme and for ensuring that the contributions are serviceable.</p> <p>Continue to monitor on an ongoing basis</p>								
F15	<p>Service level agreements not reviewed could lead to a reduction in the quality of the service being provided.</p>	<p>Regular reviews of the service level agreements in place are carried out.</p> <p>The majority of our service level agreements are with Gateshead Council.</p> <p>Meetings regarding Finance are held monthly with the Head of Corporate Services and held quarterly regarding Legal with the Director of Customers and Communities.</p> <p>Annual reviews will be carried out on service level agreements to determine whether they need to be reassessed and renegotiated as part</p>	2	2	Natalie Hewitt	Continue to monitor on an ongoing basis and review annually.	Annually	2	2	The controls focus on maintenance of current systems and preventative measures rather than significant changes, therefore the residual score remains the same

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		of the budget-setting process.								

Corporate Services – Governance and Risk

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
GR1	<p>Data protection issues</p> <p>1. Legal action against TGHC or TGHC receiving fines from the Information Commissioner after sending sensitive or incorrect information about themselves or others via mailings.</p> <p>2. Legal action against TGHC or TGHC receiving fines from the Information Commissioner after contacting customers without their consent.</p>	<p>All centrally-coordinated mailing jobs are proofed and signed off by Communications and other teams where applicable before posting</p> <p>Following a successful trial – use of a secure data transfer method (dropbox) in January is now being used by the Communications Team.</p> <p>Customers 'opting in' to receiving information from TGHC and partners as part of customer profile (full version and also smaller version sent with rent statements)</p> <p>All centrally-coordinated address lists are generated via Northgate</p> <p>Northgate Data Management group established</p> <p>Mailing House test</p>	1	3	Ian Clarkin / Mark Birch	None		1	3	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>analysis of addresses and other data compared to Royal Mail and census information shows high quality of address data. Ongoing - Mailing House will 'repair' any addresses that are not correct and supply back to us to amend Northgate.</p> <p>Main correspondence addresses are now used on all mailing lists.</p> <p>New corporate website, launched Aug 2013 updated with more information around privacy and data protection as well as the rights of customer.</p> <p>All TGHC employees successfully undertaken CBT on data protection April 2012.</p>								
GR4	Failure to comply with the Freedom of Information / Data Protection Act leading to an investigation by the Information Commissioner or	<p>Freedom of Information Publication Scheme</p> <p>Timescales for responding to requests</p> <p>Central point for all requests</p>	1	3	Stuart Gibson	Staff to be reminded of protocol within the company for dealing with Freedom of Information / Data Protection requests	March 2015	1	3	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	legal action being taken against the company	Advice from Council's Legal Services Staff made aware of protocol within the company for dealing with Freedom of Information / Data Protection requests								
GR5	Breach of Data Protection Act 1998 Impact is related to compensatory awards that may be paid to employees if successful in a claim against the company. There is an additional impact of officer time to prepare, present and attend a case hearing.	Data protection policy. Data Protection Team Brief (July 10) Compliance check carried out by managers. Requests for personal employee information related to 'protected characteristics' to be approved by HR Manager. Internal grievance policy and procedure. Prompt Investigation of allegations. Disciplinary policy. Legal advice from EEF consultants. TGHC employees have	2	2	Jennifer Aston	Source Data Protection E-Learning package for 2014-2015 onwards	March 2015	2	2	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		been given access to completed mandatory Data Protection E-Learning package (2012-13)								
GR6	<p>Inability to fill vacancies or retain directors on the Board or a Board without the right mix of skills resulting in</p> <ul style="list-style-type: none"> the company not meeting its target for a Board that represents Gateshead and a knock on effect on the quality of decisions taken an unstable Board with decisions being taken by less experienced directors the Board not making informed decisions. 	<p>Board Members Recruitment, Retention and Succession Plan</p> <p>Board recruitment campaigns via company newspaper, company and Housing News websites, local media</p> <p>Board payment and Directors' Expenses Scheme</p> <p>Induction Programme (reviewed by Board by Single Topic Group in 2014)</p> <p>Board appraisal and Training and Development Programme</p> <p>Term of office of 10 consecutive years or four consecutive terms, whichever is lesser Board appraisals</p>	1	3	Stuart Gibson	None		1	3	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>Annual refresher training on roles and responsibilities</p> <p>Skills audit updated and better use made of when recruiting new directors</p> <p>Board Members Website to keep directors up to date with relevant information</p> <p>Opportunities for Board Members to attend conferences and other events</p> <p>Annual governance reviews</p> <p>Updated Independent Director application form</p>								

Corporate Services – Health and Safety

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
HS1	<p>Failure to manage asbestos in non residential areas of the housing stock or prior to work in a domestic dwelling This may lead to exposure to dangerous materials with a serious risk to health.</p>	<p>Asbestos Management Plan reviewed annually and available to employees and contractors.</p> <p>Internal and external audit of asbestos management</p> <p>Annual review of policy and procedures</p> <p>Periodical review of the asbestos register by MIS Environmental Services.</p> <p>Training of employees /compliance with CDM regulations</p> <p>Contractor’s briefings and progress meetings.</p> <p>Construction operations regulated by pre-information packs including asbestos survey of all areas likely to be disturbed the contract works.</p>	2	3	Jennifer Aston			2	3	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>Attending master classes and CDP.</p> <p>Annual asbestos training to operational employees.</p> <p>Keystone asset management database</p>								
HS2	<p>Unsafe Working practices on increasing number of Decommissioned Sites across the Borough.</p> <p>Staff entering properties potentially exposed to risks i.e. debris, sharps, asbestos.</p>	<p>Clear decommissioning procedure in place, recently revised to provide clarity around roles and responsibilities.</p> <p>All staff issued with appropriate PPE</p> <p>Demolition schemes to be regularly monitored by HS and gas auditors for compliance with H&S legislation and managers made aware of outcomes</p> <p>Annual review of training CDM procedures</p>	2	3	Jennifer Aston			2	3	
HS3	<p>Failure to comply with risk assessments in the following areas:</p> <p>Workplace risk</p>	<p>Training / appraisal / induction</p> <p>H&S Management Framework</p>	1	3	Jennifer Aston	Review of the Corporate HS induction, with the introduction of e-learning training and testing of understating and	To be completed by 31 March 2015	1	3	Completion delayed due to fit in with the review of health and safety carried out by the Council

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	assessments Manual Handling COSHH Road Risk Reported Accidents First Aid Provisions Water Hygiene Fire Safety Electrical Safety This will lead to poor H&S standards and increased accidents in the workplace. Injuries at work may increase and this will lead to a higher level of insurance claims from employees	Compliance checks / audits Accident Reporting				assessing the operational risk.				
HS4	Failure to comply with the management of fire precautions in the workplace, high risk buildings and communal areas may lead to fire, damage and fatality.	Control Measure agreed with TWFRS and action plan agreed Workplace inspections Mandatory Fire Safety Training Fire drills and emergency evacuations Fire Risk Assessments Installation of bespoke sprinkler system (Regent	1	4	Jennifer Aston	Following health and safety audit, the appointment of a fire safety expert	March 2015	1	4	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>Court)</p> <p>Fire Safety remedial works programme Extension agreed with TWFS on deadline for Sheltered Schemes</p> <p>Review of the Company Fire Safety Strategy and Partnership Agreement with TWFRS.</p> <p>Review of Fire Risk Assessment for all Managed Premises following fire safety works</p>								
HS5	Failure to manage the safety of passenger's lifts and lifting equipment may lead to accidents, damage and fatality.	<p>Bi-annual inspections.</p> <p>Lifts inspected to EN80-81 standard.</p> <p>24/7 responsive repair maintenance contract / performance monitoring</p> <p>Inspection schedule monitored by Gateshead Council</p> <p>Specifications developed for refurbishment of lifts and plant rooms.</p>	1	4	Christine McFarlane			1	4	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>Three year engineering inspection insurance contract with Zurich (2012-2015)</p> <p>All lifts reviewed to assess future viability and investment needs.</p> <p>Lifts Maintenance Contract reviewed and new contract will commence on 1 April 2015</p>								
HS6	<p>Non compliance with health, safety and fire arrangements in sheltered schemes, communal lounges and high rise buildings.</p> <p>This may lead to hazardous conditions for customers and our employees and risk of accidents to vulnerable people</p>	<p>Meetings with Older People Service, Care Call Consultation on fire safety arrangements and staff training.</p> <p>DDA improvements implemented. CCTV monitoring.</p> <p>Fire audits with action plans</p> <p>Tunstall system linked back to Care Call. Out of hours emergency procedures in place and emergency planning by Gateshead Council.</p> <p>Fire Safety Improvement</p>	1	3	Jennifer Aston	.		1	3	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>works for fire alarms and compartmentalisation of communal areas and tenant's flats.</p> <p>Fire safety arrangements reviewed following improvement works for all Sheltered Housing.</p>								

Corporate Services – Human Resources

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
HR2	<p>Personal injury claims from employees</p> <p>Impact is related to compensatory awards that may be paid to employees if successful. There is an additional impact of officer time to prepare, present and attend a case.</p>	<p>Induction programme</p> <p>H&S compliance checks. Policies and procedures</p> <p>Implementing learning from previous claims.</p> <p>Employee Handbook</p> <p>Inspection regime for communal areas; tenancy agreements for the reporting of defects within curtilage of their home</p> <p>Legal advice and representation from EEF</p> <p>Insurance cover</p> <p>IOSH Safety training for Board and management team (June 13)</p> <p>Travelers, our Insurers cover the cost of any employer liability claims</p>	2	2	Jennifer Aston	None		2	2	When last reported, the residual likelihood was reduced to a 1 and the risk to a green. However, the Company has subsequently received 2 employer liability claims in the last quarter, therefore the likelihood has moved back to a 2 and the risk remains yellow.
HR4	<p>Risk of attack, threat and/or verbal abuse on</p>	<p>Health and safety policies and procedures.</p>	2	2	Jennifer Aston	Annual Report to Resources Committee on the		2	2	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	<p>employees and directors by service users at any time and/or within the office in attending training or involvement events</p> <p>This could lead to sickness absence or claims against the company.</p>	<p>Warning markers on Northgate.</p> <p>Lone worker policy.</p> <p>Mobile phone and emergency numbers.</p> <p>Occupational Health. Stress awareness training, dealing with difficult situations and customer care training</p> <p>Personal attack alarms.</p> <p>Testing of alarms</p> <p>Customer profile checked before any events to flag up any NRT issues.</p> <p>Health and Safety notified of attendees at any event including any special needs.</p> <p>CCTV camera in use at offices</p> <p>Violence at work policy and procedure</p> <p>Training needs in relation to officer safety reviewed</p>				<p>numbers of incidents and actions taken, to include actions against perpetrators</p>				

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>following appraisal.</p> <p>Monitor, evaluation and reporting on the number of incidents quarterly through Resources Committee and the Employee Forum</p> <p>Conflict Management and Personal Safety Training reviewed</p>								
HR5	<p>Absence due to an epidemic This could lead to reduced levels of service and increased salary costs. Employees in work could become de-motivated resulting in reduced performance and level of service we are able to provide to customers.</p>	<p>Occupational Health service.</p> <p>Health and Wellbeing at Work initiatives</p> <p>Health updates to employees via email</p> <p>Signage</p> <p>Hand wash</p> <p>Learning and development to build flexibility in the workforce</p> <p>Cross service working to support with absence</p> <p>Recruitment from</p>	1	3	Jennifer Aston	NE Health and Wellbeing accreditation at Silver level	February 2015	1	3	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		agencies as a last resort Business Continuity Plan in place for major incidents Annual flu vaccinations offered to employees								
HR6	Industrial action leading to reduced number of employees to deliver essential services.	Consultation with Trade Unions Collective bargaining Employee Forum IIP award	1	3	Jennifer Aston	None		1	3	

Corporate Services – ICT

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
IT1	ICT Systems Failure - – failure of ICT systems in part or entirety affecting internal and customer processes and transactions.	<p>Council SLA and 3rd Party support agreements –</p> <p>Systems updates – GC systems are updated periodically using automated processes.</p> <p>In House Daily Systems Checks – TGHC ICT carry out a broad set of thorough daily checks to ensure systems and process are running successfully and available.</p> <p>Northgate Process Monitoring system – Kirona system emails ICT team if identified Northgate processes fail</p> <p>Helpdesk – a fully functional helpdesk systems allows control and administration of ICT issues avoid incidences becoming problems.</p> <p>Business Continuity Plan has now been finalised with a Team brief to be issued to all employees.</p>	2	3	Mark Birch			2	3	

Corporate Services – Leasehold Services

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
LH1	Leasehold Valuation Tribunal being undertaken and losing the tribunal which would mean we could not charge the leaseholders for the items gone to tribunal over and reputational issues.	<p>We ensure that we retain all paperwork in accordance with the terms of the lease. We ensure that we can substantiate all charges in relation to the invoices raised to leaseholders.</p> <p>We obtain legal advice from Gateshead Council regarding the leases.</p> <p>Training courses in relation to Leasehold Valuation Tribunals and future legal changes</p>	1	3	Janice Adams	None		1	3	
LH2	Works could be undertaken at Leasehold properties without undertaking the appropriate consultation which could restrict the amount of income which could be collected.	<p>Section 20 Consultation is undertaken for all works costing over £250 per property.</p> <p>Leasehold sections undergo training from external providers regarding consultation annually.</p> <p>Procedural guide for surveyors has been developed and training has been delivered to</p>	1	3	Janice Adams	The S.20 consultation process is to be built into Northgate via the Planned Maintenance module. Testing of the process to commence in 2015.	. Process to be included in Northgate with a view to being implemented in 2015.	1	3	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>Call centre staff, Buildings Surveyors and property inspectors.</p> <p>A review of the repairs and leasehold Northgate Administration Units has been undertaken.</p>								
LH3	<p>Managing other tenures such as Shared Ownership properties and Rent to Buy Properties could lead to reduced income for the Housing Company and could lead to an number of tenancy issues if tenancy agreements and lease agreements are not set up appropriately.</p>	<p>Meetings have taken place with our Homebuy agents ISOS to ensure we understand our responsibilities in relation to the new tenure properties.</p> <p>Meetings with legal and legal have produced tenancy and lease agreements.</p> <p>The Homes and Communities Agency Capital Funding Guide is referred to to ensure we understand the requirements set out by the HCA.</p> <p>Shared ownership policy and procedures have been developed to ensure a consistent approach to management of the shared ownership</p>	2	2	Janice Adams	<p>The shared ownership policy and procedures will be monitored and reviewed, as appropriate, when strategic, procedural or legislative changes occur or any significant changes are made by the HCA to the HomeBuy Scheme.</p>		2	2	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		portfolio.								
LH4	Non-payment of service charges which would increase the arrears and reduce the actual income collected with the expenditure having been incurred.	An arrears procedure, including a section on 'disputes' is in existence with the back stop of a legal charge being placed on the property, although this would not be payable until the property is sold. Arrears collection is monitored on a monthly basis and performance is discussed with customers at the leasehold SIG every quarter. Performance is reported to senior management quarterly, through the performance report.	2	2	Janice Adams	The arrears procedures will be reviewed every 2 years, or as appropriate, when strategic, procedural or legislative changes occur. The next review is scheduled for 2015.	Procedure to be reviewed in 2015.	2	2	

Corporate Services – Performance

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
PF1	Inaccurate performance reporting through inaccurate working papers which could lead to inaccurate customer expectations of service provision and damage the reputation of the Company and lead to inappropriate decisions being taken in relation to incorrect data.	<ul style="list-style-type: none"> - Performance management team monitor and audit the performance data which is reported on a monthly and quarterly basis – Each quarter a more detailed scrutiny takes place upon information provided by external contractors. - Working papers are required to be added to performance point and audited for all performance data. - Performance data is signed off by management team and Board before it is reported to customers - Meeting have been held with Mears to ensure the performance information is produced to meet the correct PI definitions – Monthly monitoring meetings are being held with discuss the performance results and look at ways to improve performance. 	2	2	Mark Banks			2	2	A review in to the current performance reporting mechanisms concluded that it would not be cost effective to purchase a new performance reporting system. Changes will instead be made to improve the current performance point system.

		- A review of the current performance collection and reporting mechanisms has been carried out and changes have been implemented to improve the process.								
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Customers and Communities Operational Risk Register (As at January 2015)

Almost Certain				3
Likely		3	1	
Moderate	5		1	1
Unlikely	2			9
	Low	Medium	High	Critical

Likelihood

Scoring	Definition	Timing of occurrence
4	Almost certain	Less than 3 months
3	Likely	3 – 6 months
2	Moderate	6 – 12 months
1	Unlikely	In excess of 12 months

Impact

Scoring	Definition	Example of impact
4	Critical	Total service loss for significant period Fatality Financial loss over £200,000 Government / Council intervention
3	High	Significant service disruption Major/disabling injury Financial loss over £50,000 Adverse national media coverage
2	Medium	Service disruption Loss time injury Financial loss over £25,000 Adverse local media coverage / lots of service user complaints
1	Low	Minor service disruption / short term inconvenience Minor injury Financial loss under £25,000 Isolated service user complaints

Risk No	Risk	Likelihood	Impact	Owner	Residual Likelihood	Residual Impact
Asset Management						
AM1	Future investment needs may be incorrectly allocated if asset management plans do not provide the correct information to allocate funds where they are required	2	3	Simon Chrisp	2	2
Voids						
VO1	Not achieving the agreed Lettable Standard for voids or not achieving in required timescale	3	2	Phil Hogg	2	2
VO2	Vandalism/damage to void properties	1	2	Phil Hogg	1	2
Lettings						
LE1	Properties becoming difficult to let	4	4	Jackie Armstrong	4	4
LE2	Lack of availability of properties in demand	2	2	Jackie Armstrong	2	2
Rent and Income						
RI1	Reduction in customers' Housing Benefit entitlement due to government reforms	4	4	Jonathan Graham	4	4
Gas Servicing						
GS1	Customers sleeping temporarily/permanently in a room with an open flued gas appliance, including overcrowded property	1	4	Gary Stirling	1	4
GS2	Failure to comply with gas safety legislation and regulation in non-residential buildings	1	4	Gary Stirling	1	4
GS3	Non-compliance with the Gas Safety (Installation and Use) Regulations 1998 for all flues to be suitable for the appliance concerned and to be in a proper condition for the safe operation of the appliance by December 2012	1	4	Gary Stirling	1	4
GS4	Fatality due to gas related incidents or Carbon Monoxide poisoning incidents	1	4	Gary Stirling	1	4
GS5	Customers installing their own cookers	1	4	Gary Stirling	1	4

Risk No	Risk	Likelihood	Impact	Owner	Residual Likelihood	Residual Impact
GS6	Customers installing their own cookers in high rise properties	1	4	Gary Stirling	1	4
Improvement Works						
IW1	Injury/fatality to public	1	4	Jim Charlton	1	4
IW2	Increase in complaints from customers, councillors and other stakeholders	2	2	Carole Nicholson	2	2
Repairs						
RE1	Inclement weather	3	2	Russell Urwin	2	1
RE2	Overspending repairs budget	4	4	Russell Urwin	3	3
RE3	Inability to manage Cyclical Maintenance	3	3	Russell Urwin	2	3
RE4	Unsafe working practices	1	4	Russell Urwin	1	4
RE6	Loss of contractor office/depot facilities	1	2	Russell Urwin	1	2
RE7	Financial disputes	3	3	Russell Urwin	3	3
RE8	Failure to deliver repairs to published standards and timescales	2	2	Phil Hogg	2	1
Tenancy and Estate Management						
TE1	Risk of fires/tripping hazards/safety in communal areas in multi-storey accommodation, low rise and sheltered accommodation	2	4	Julie McCartney	1	4
TE2	Reduced customer satisfaction with living in neighbourhood due to lack of funding for estate and environmental projects	2	2	Neighbourhood Services Manager	2	2
TE3	Grounds maintenance service not delivered to agreed published standards	2	2	Julie McCartney	2	2

Risk No	Risk	Likelihood	Impact	Owner	Residual Likelihood	Residual Impact
TE4	Not reporting Safeguarding Adult or Children issues	1	4	Deborah Ewart	1	4

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Customers and Communities Operational Risk Register

Asset Management Operational Risk Register

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
AM1	<p>Future investment needs may be incorrectly allocated if asset management plans do not provide the correct information to allocate funds where they are required</p> <p>Properties may become non-decent and fall into disrepair if they are not invested in on a timely basis.</p>	<p>Keystone Asset Management Database holds data in relation to properties and when works have been carried out to them and the types of works carried out (such as dates new kitchens were installed etc). The database is able to provide scenario planning where we can review the investment needs should we decide to undertake certain works at certain points in time. This can then be used to produce the most cost effective and appropriate investment plan.</p> <p>Interpretation of R&M data improved, including changes to SOR's to aid identification of work to key components.</p>	2	3	Simon Chrisp	<p>Additional validation work to five estates following analysis of the gaps within Keystone data.</p> <p>Rolling programme of Stock Condition Surveys to commence late December and run through until spring 2015.</p> <p>Asset Strategy has been reviewed and will be rolled out following 'critical friend' exercise with Ridge.</p>	Ongoing	2	2	<p>Actions will reduce the occurrences of omitted works within the Housing Capital Programme. Preventing abortive time and cost.</p> <p>Continued improvements in data quality, alongside viability modelling will have a positive impact upon the 30 year plan.</p> <p>More robust and up to date stock condition data will assist with repairs spend.</p>

Customers and Communities – Voids, Lettings, Rent & Income

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	VOIDS									
VO1	<p>Not achieving the agreed Lettable Standard for voids (safe, secure, clean, in good condition). Or – not achieving in required timescale.</p> <p>Impact on</p> <ul style="list-style-type: none"> • Customer satisfaction • Customer safety (injury could lead to a claim) • Offer refusals / increased void rent loss / increased relet period 	<p>Safe to view procedure / Lettable Standard training / 'Check and Test' final inspection.</p> <p>Weekly operational meetings with Contractor. Including weekly fails discussed with Mears and Void Officers.</p> <p>Monthly performance review meetings, including fail trends.</p> <p>Satisfaction monitoring</p> <p>Monthly budget monitoring / monitoring level of work requests compared to notional programme for annual budget</p>	3	2	Phil Hogg	<p>Mears contract is planned to be extended for two years from April 2015, but with Construction Services delivering relet work to void properties in Central and East neighbourhoods</p> <p>Ongoing void inspections and weekly Voids performance meeting with Mears, and with Construction Services</p> <p>Relet budget monthly meeting</p> <p>Further review of void process with Mears and Construction Services</p> <p>Targeted additional décor / presentation aimed at low demand</p>	<p>Weekly</p> <p>Monthly</p> <p>April 2015</p>	2	2	<p>Comparison of performance will be possible with two contractors from April 2015.</p> <p>Additional décor work to low demand voids aims to reduce property refusals and reduce void rent loss</p>

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
						voids				
VO2	Vandalism / damage to void properties leading to additional expenditure, and damaging the reputation of an estate. Risk includes damage to properties held for options appraisal or awaiting demolition	“Security matrix” showing for every street if security would be needed – and what type (Last reviewed April2014) Demolition properties: – decommissioning process, including drain down of heating system, removal of meters. Matrix reviewed annually and during the year if there is any increase in incidents	1	2	Phil Hogg	Matrix reviewed annually and during the year if there is any increase in incidents Remove from register and monitor internally	April 2015	1	2	
	LETTINGS									
LE1	Properties becoming difficult to let Lack of demand / few or no bids received / high level of refusals All leading to	Quarterly monitoring of demand for properties on Tyne and Wear Homes. Six monthly analysis of impact of welfare reform. Low demand properties highlighted to council.	4	4	Jackie Armstrong	Update of numbers of low demand stock to be produced Monitor void and refusal rates, making recommendations for further redesignation / lettings plans as appropriate	Qtr 4 2014/15 Throughout 2015/16	4	4	Void loss has increased from £932k in 2012/13 (pre-bedroom tax) to £1.49 million in 2013/14 and predicted £2.3 million in 2014/15, therefore residual impact is still greater than £200k and remains red Additional décor work will come at a cost, but

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	increase in void rent loss	Estate Matrix produced twice a year shows estate by estate profile including turnover and void period Redesignation of 2 bed flats to 1 bed+ at Redheugh and Eslington Courts				Additional décor work targeted at low demand properties	Throughout 2015/16			is aimed at reducing refusals and a greater reduction in void rent loss
LE2	Lack of availability of properties in demand Potential reductions in availability due to demolition / estate regeneration; from Right to Buy; from lack of certain property types in some locations Increased demand for some property types due to welfare reform	Monitoring of progress of estate clearance / demolition – monthly Monitoring of Housing Register – quarterly Potential for new build schemes / new properties under management Monitoring of impact of welfare reform Estate clearance largely complete	2	2	Jackie Armstrong	Monitoring of Housing Register Potential for new build schemes / new properties under management Monitoring of impact of welfare reform – considerations include changes to eligibility for some properties	Quarterly As opportunities arise Information to be fed in by TGHC every six months	2	2	The most common area of lack of availability is around 2 bedroom bungalows

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	RENT & INCOME									
RI1	<p>Increase in rent arrears</p> <p>Particularly as a result of reductions in customers' Housing Benefit entitlement due to welfare reform.</p> <p>(Links to Strategic Risk)</p>	<p>Arrears prevention / income maximisation advice</p> <p>Programme of information, contacts and visits to customers affected by welfare reform</p> <p>Assistance provided to tenants with applications for Discretionary Housing Payments (DHP). In 2013-14 over £430k was paid to HRA tenants</p> <p>Impacts of welfare reform monitored and fed into joint working groups.</p> <p>Restructure of Rent and Income team</p>	4	4	Jonathan Graham	<p>Continue to monitor impact of the benefit reforms and feed in to working groups.</p> <p>Continue to work with Council to award and refer tenants for DHP awards. Assist council to allocate this to tenants.</p> <p>Explore ways to maximise tenants' income and improve financial inclusion. Including work with Energy Angels, credit union, benefit maximisation and DHP.</p> <p>Universal Credit is being rolled out nationally and may come into Gateshead from May 2015. Initially only for single</p>	<p>Ongoing</p> <p>March 2015</p> <p>March 2015</p> <p>April 2015</p>	4	4	Actions will reduce the impact, but the financial loss for arrears alone will still be considerable.

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		completed for April 2014, which has retained the services of the two Advice and Support Officers.				people entering new claims. Training will be issued to all staff across the company.				

Customers and Communities – Gas Servicing Operational Risk Register

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
GS1	<p>Customers sleeping temporary/permanent in a room with a open flued gas appliance, including overcrowded property</p> <p>Fatality due to Carbon Monoxide Poisoning incident. Spillage of fumes in domestic properties while sleeping in the same room as the gas appliance</p>	<p>TGHC GAS SAFE Registered</p> <p>Risk Assessed Procedure initiated Carbon Monoxide detector</p> <p>Every three month a gas service is initiated</p> <p>Records/Data kept.</p> <p>All contractors are GAS SAFE competent registered</p> <p>All contractors and employees are checked for registration annually.</p> <p>Raise Awareness to employees, contractors and customers</p> <p>Raise Awareness of risk to</p>	1	4	Gary Stirling	Adequate controls in place		1	4	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		customers. Monitor Regulations for any changes								
GS2	Failure to comply with gas safety legislation and regulation in non-residential buildings This will result in exposure to dangerous conditions which may lead to fatality, loss of company reputation and insurance claims	Staff briefings Register of trained engineers renewal of registration Audit checks for compliance. Reported accidents investigated. All properties inspected to GAS SAFE standards Court injunctions for the hard to reach residents Dangerous appliances isolated and meter capped in all instances Liaising with Carers and other	1	4	Gary Stirling	Adequate controls in place		1	4	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>agencies for access to the properties as required from a care plan assessment</p> <p>Monitor Regulations for any changes</p>								
GS3	<p>Non-compliance with the Gas Safety (Installation and Use) Regulations 1998 for all flues to be suitable for the appliance concerned and to be in a proper condition for the safe operation of the appliance by 31 December 2012 resulting spillage of fumes from gas appliance due to concealed flue pipe and a potential fatality due to carbon monoxide poisoning</p>	<p>All pre-assembled concealed flues in voids risk assessed</p> <p>Tender to renew new boilers where flue access is denied</p> <p>Maintenance and surveys through risk assessments</p> <p>Inspections to install access panels</p> <p>Gas boilers which fail risk assessment now classed as 'ID' and to be</p>	1	4	Gary Stirling	Adequate controls in place		1	4	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		replaced / renewed to new gas regulations or access panels fitted with CO detectors and CO cut off valves Asset Management to change all "at risk" boilers								
GS4	Fatality due to gas related incidents/Solid Fuel or Carbon Monoxide Poisoning incidents Explosion ignited by gas escapes in properties and surrounding properties from installation pipe work, gas appliances and all domestic ancillary gas fittings. Spillage of fumes from solid fuel or gas appliances in domestic properties, including	TGHC GAS SAFE Registered Annual gas service initiated HETAS solid fuel registered contractors initiate work TGHC are now HETAS registered Bi-annual solid fuel service initiated. Risk Assessed Procedure for No Access Properties Records/Data	1	4	Gary Stirling	Adequate controls in place		1	4	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	surrounding properties	<p>kept. Weekly and Monthly performance audits</p> <p>5% collectively of all Gas Servicing, Installations and Repairs audited annually</p> <p>All contractors are GAS SAFE competent registered</p> <p>All contractors and employees are checked for registration annually</p> <p>Raise Awareness to employees, contractors and customers Carbon Monoxide detectors installed to 98% of Council properties with gas appliances.</p> <p>Carbon Monoxide</p>								

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>detectors installed to all properties with solid fuel appliances installed</p> <p>Initiated zero tolerance to no access.</p> <p>Continue to install Carbon Monoxide detectors to remaining high risk gas appliances of Council properties.</p> <p>Continue with programmed replacement of open flued boilers.</p> <p>A programme of works to change all existing solid fuel appliances to Gas appliances</p>								

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
GS5	Customers installing their own cookers resulting in fatality due to gas related incidents/Carbon Monoxide Poisoning incidents Explosion ignited by gas escapes in properties and surrounding properties from Customers own gas cooker appliances. Spillage of fumes from gas cooker appliances in domestic properties, including surrounding properties	Gas safety check customer's cooker in annual gas service. Customers advised of their obligation to have their gas cookers serviced Install safety controls to cut off gas supply for our vulnerable tenants Raised awareness of risk to customers Ongoing programme of works to install cut off valves/good practice	1	4	Gary Stirling	Adequate controls in place		1	4	
GS6	Customers installing own cookers in High Rise properties Fatality due to	Gas safety check customer's cooker in annual gas service.	1	4	Gary Stirling	Adequate controls in place		1	4	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	<p>gas related incidents/Carbon Monoxide Poisoning incidents</p> <p>Explosion ignited by gas escapes in properties and surrounding properties from Customers own gas cooker appliances.</p> <p>Spillage of fumes from gas cooker appliances in domestic properties, including surrounding flats</p>	<p>Customers advised of their obligation to have their gas cookers serviced</p> <p>All new cooker installations in multi storey properties MUST have safety devices on all burners</p> <p>Install safety controls to cut off gas supply for our vulnerable tenants</p> <p>Raise awareness of risk to customers TGHC option changing tenants gas cookers for electric cookers to reduce risk (Regent court, Park, Peareth, Priory) Good practice</p> <p>Ongoing programme of works to install</p>								

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		cut off valves/good practice								

Customers and Communities – Improvement Works Operational Risk Register

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
IW1	Injury / fatality to public – potential litigation, HSE investigation and criminal investigation.	Health & Safety plan in place for every site Method statements for work to mitigate risk to public Regular site inspections by partner and TGHC	1	4	Jim Charlton	Adequate controls in place.		1	4	No change
IW2	Increase in complaints from customers, Councillors and other stake holders resulting in a loss of confidence / public image for TGHC and partners.	Targeted 85% satisfaction survey returns Quarterly performance reporting Dissatisfaction Survey to explore negative feedback Early intervention and discussion with partner Learn from satisfaction /dissatisfaction and implement changes to improve future delivery	2	2	Carole Nicholson	Adequate controls in place		2	2	No change

Customers and Communities – Repairs Operational Risk Register

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
RE1	Inclement weather resulting in increased property defects and delay in delivering reported repairs – repair costs / customer dissatisfaction / litigation and associated costs (S 11 Cases) / poor KPI performance	<p>Winter contingency plan now a formal part of Contractors BCP.</p> <p>Staff and contractors have increased awareness and proactively review resources accordingly to meet increased service demand.</p> <p>Specification change implemented for external condensate.</p> <p>Winter working group developed to review plans/controls while also managing working methods during winter periods.</p> <p>Annual assessment of internal / contractors</p>	3	2	Phil Hogg	Review of LES construction operations critical service plan notifications to TGHC	March 15	2	1	Delayed until BARIS interface implemented.

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>procedures, staffing and contacts in preparation for seasonal change.</p> <p>Heating systems in void properties are drained down between November and February to avoid bursts and associated damage to properties</p> <p>Customer publications sharing advice for staying safe during the winter and how to react to winter emergency situations</p>								
RE2	Overspending repairs budget resulting in an inability to carry out core function - asset degradation / customer dissatisfaction	<p>Live variations process in place. Provides enhanced clarity of works in progress and contract expenditure.</p> <p>Weekly financial review of orders raised /variations to analyse trends of expenditure.</p>	4	4	Phil Hogg	<p>Implementation of Northgate/TASK interface to control orders to LES and give increased budget monitoring.</p> <p>Budget profiling across a full financial year to improve understanding of spend in anticipation of price per property model.</p>	<p>March 15</p> <p>July 15</p>	3	3	<p>Held until interface with Mears complete and tested.</p> <p>2014/15 Repairs spend currently within available budgets.</p>

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>Implementation of additional budget heads in Northgate.</p> <p>Monthly financial forecast prepared by Repairs Contractor, reviewed at fortnightly Commercial meetings.</p> <p>Credit process in place and reviewed fortnightly.</p> <p>Further development of SOR range to reduce usage of Dayworks claims, to reduce drain on officer time to check and evaluate.</p> <p>Partnership roll out of SOR descriptions and inclusions/exclusions</p> <p>Non urgent works placed monthly on</p>				<p><i>Awaiting report development by ICT</i></p> <p>Pre-define SOR's according to high cost/risk on budgets. Pre-inspect each job prior to raising of repair order. Potential cost would be managed and number of variations reduce.</p>	Sept 15			

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		held path until funding is confirmed. Pre-inspections completed with work released according to budget and need Weekly commercial meetings implemented for the partnership								
RE3	Inability to manage Cyclical Maintenance Resulting in inability to meet legislative requirements/ inadequate control of contractor outputs and quality/ asset degradation or closure / financial loss.	Principal management undertaken by LES on behalf of client. Appointment of a Cyclical Manager. Improved audit controls of LES monthly statutory works Appointment of Electrical Auditor December 2013 Improve contractor competency checking/vetting procedures.	3	3	Russell Urwin	Development of SLA with LES and other service providers required. Implementation of Northgate/TASK interface to control orders to LES / 3 rd party contractors and reduce abortive officer time. Incorporate warranties information into Northgate Development of contingency planning for temporary boiler replacement of redundant infrastructure in multi storey blocks	April 2015 April 2015 Oct 2015 Feb 2015	2	3	Held until interface with Mears complete and tested. Delayed due to lack of information passed down from completed schemes. Impact of other ICT priorities will affect ability to enable warranty management.

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		<p>Management arrangements reviewed</p> <p>Tendered/non tendered maintenance agreements evaluated and planned</p> <p>Scheduled periodic market testing of non-statutory works</p>								
RE4	<p>Unsafe working practices resulting in injury and death of persons - loss of key personnel / litigation and associated costs / negative corporate image</p>	<p>Annual review of H&S risk assessments and method statements for all works and associated activities</p> <p>Secondment of dedicated H&S officer into Repairs Service. Extended to March 2015</p> <p>Implemented service wide training schedule to streamline training requirements and align risk assessments.</p>	1	4	Russell Urwin	<p>Training and briefs to be implemented to suit structure changes</p> <p>Programme to be developed</p>	April 2015	1	4	Training to follow, with focus on in-house where ever practical to reduce cos

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		Review of H&S procedures for Mears Partnership								
RE6	Loss of contractor office / depot facilities resulting in inability to carry out core function - asset degradation / customer dissatisfaction / litigation and associated costs / negative corporate image / financial loss	Contractor staff are able to operate from multiple locations therefore ensuring a continuation of service provision. Login facilities available at Keelman and Civic Centre. Development and monitoring of Mears Business Continuity Plan with regular reviews built in	1	2	Phil Hogg	To be removed from register and monitored internally		1	2	
RE7	Financial disputes resulting in escalation of unresolved disputes – litigation and associated costs / negative corporate image	Enhanced contract conditions as part of repairs re-tendering. Live variations process in place. Provides enhanced clarity of works in progress and contract expenditure. Monthly financial review meeting with	3	3	Russell Urwin	Production of a monthly financial report from Northgate to allow increased understanding of spend.	April 2015	3	3	Delayed due to ICT priorities.

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		Mears to evaluate variations process.								
RE8	Failure to deliver repairs to published standards and timescales resulting in customer dissatisfaction / negative corporate image	<p>Enhanced performance information available on demand through contractors repairs interface enables closer monitoring.</p> <p>Weekly operational meeting to review process & performance.</p> <p>Full review of performance definitions and confirmation of KPI and development of additional suite of MPI's.</p> <p>Enhancement of Mears report specification to give clarity on accuracy of data. Daily monitoring of failures in place. (Repairs and Maintenance, including Gas</p>	2	2	Phil Hogg	<p>Development of TGHC reporting model utilising Northgate to assist in audit of Mears performance data.</p> <p>Development of reporting suite for management of other RSLs</p>	April 2015	2	1	ICT priority for 2014/15

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		Repairs) Quarterly monitoring for repairs and voids via Contract Review Report Changes to repairs categories agreed by Mears as part of tender.								

Customers and Communities – Tenancy and Estate Management Operational Risk Register

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
TE1	Risk of fires/tripping hazards/safety in communal areas in multi storey accommodation, low rise and sheltered accommodation resulting in risk of injury or fatality to staff and customers	<p>Multi storey check system in place to remove hazards</p> <p>Furniture replacement programme in place to remove non compliant furnishings in sheltered accommodation</p> <p>Fire Safety works programme in MSB's delivered</p> <p>Piloted approach to communal area inspection in low and medium rise blocks</p> <p>Fire safety work delivered in sheltered schemes – Works nearing practical completion. Will reduce likelihood.</p>	2	4	Julie McCartney	Following pilot, implement communal area inspections in low and medium rise blocks	July 2015	1	4	
TE2	Reduced customer satisfaction with living in	<ul style="list-style-type: none"> Established partnership arrangements in place 	2	2	Neighbourhood Services Managers	Working with customers to deliver Neighbourhood	March 2015	2	2	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	neighbourhood due to lack of funding for estate & environmental projects resulting in reduced customer satisfaction in neighbourhoods could lead to increase in tenants moving out and reduced demand for properties	<ul style="list-style-type: none"> • Access to funding via community groups in place • EO toolkit outlining current resources available to maximise implementation of schemes. • Neighbourhood Pride and Designing out crime budget allocated and schemes in development • Explore & Identify other external funding resources 				Pride and Designing out Crime Schemes				
TE3	Grounds Maintenance Service not delivered to agreed published standards resulting in customer and councillor dissatisfaction with	<ul style="list-style-type: none"> • Joint working arrangements established and in place • Monthly and quarterly performance monitoring meetings held with customers and partners to scrutinise 	2	2	Julie McCartney	Annual review of Grounds Maintenance Service Agreement with customer involvement	March 2015	2	2	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
	neighbourhoods and reduced demand for homes due to visual look of estates	<ul style="list-style-type: none"> performance Annual review of Service Agreement with customer involvement is undertaken Customers updated on revised service standards 								
TE4	Not reporting Safeguarding Adult or Children issues resulting in risk of serious injury or fatality to a child or adult and potential risk of legal challenge if we are found to be at fault	<ul style="list-style-type: none"> Policy and procedures in place & reviewed annually Staff training is reviewed annually & refreshed every 3 years through appraisals Referrals and cases are monitored through NRT Training is provided through multi agency Safeguarding Boards & through TGHC Specialist housing safeguarding 	1	4	Deborah Ewart	Safeguarding alerter training rolled out to staff	Ongoing	1	4	

Risk No	Risk	Controls	Likelihood	Impact	Owner	Future Actions	Timescale	Residual Likelihood	Residual Impact	Cost Effectiveness of Future Actions
		children training for company held Jan-March 2011 & has been included in annual training directory <ul style="list-style-type: none"> • Staff briefing on revised procedures issued in May 2013 & with Mears contractors in June 2013 								



Report to Audit Committee

13 January 2015

Title: Internal Audit Plan 2014/15 – Progress Report

Report of: Chief Internal Auditor

Purpose of Report

1. This report outlines progress made by the Internal Audit Service against the audit plan for the financial year 2014/15.

Summary

2. The Audit Plan for 2014/15 was agreed by this Committee on 16 April 2014. Progress against the plan is detailed in Appendix 1. As at 31 December 2014, ten final reports and two draft reports have been issued and three further audits are currently in progress.
3. The Internal Audit Strategy 2013-16 was agreed by the Committee on 16 April 2014 and details our performance management targets. The table below sets out the current position against each target.

Performance Indicator	Actual Position at 31/12/14	Annual Target
Number of audit assignments completed against annual plan	10 (53%)	19 (95%)
Number of audit recommendations implemented *	86%	90%
Audits completed within agreed time	90%	90%
Draft reports agreed and returned within 2 weeks	100%	90%

* Systems relating to the implementation of recommendations are currently being reviewed in order to offer the Committee assurance that recommendations have been implemented by the agreed due date.

Link to values

4. This report links to the following company values: -
 - Being honest, accountable and transparent

- Being motivated, trained and committed.

Risk Management Implications

5. The perceived risk of each audit is based on a thirteen point assessment taking into account such areas as materiality, complexity of the system, potential for fraud and sensitivity. Based on a score derived from the assessment, audits are categorised as high, medium and low priorities. This informs the frequency in which audits will be carried out.

Financial Implications

6. The cost of the internal audit work plan is fully provided for in the 2014/15 budget.

Equality and Diversity Implications

7. There are no Equality and Diversity implications associated with this report.

Value for Money implications

8. The delivery of the 2014/15 audit plan and the implementation of internal audit recommendations will assist in identifying efficiencies and achieving value for money.

Health Implications

9. There are no Health implications associated with this report.

Environmental Implications

10. There are no Environmental implications associated with this report.

Impact on Customers

11. Implementation of the recommendations will provide our customers with a better service in terms of customer care.

Consultation carried out

12. The audit plan was developed following consultation with all relevant stakeholders within the Company.

Recommendation

13. The views of the committee are sought on whether it is satisfied with progress to date with the Internal Audit Plan 2014/15.

Appendix 1

Internal Audit Plan 2014/15	Risk		Planned Hours	Previous Audit Field Work Complete	Planned Report to Committee	Progress at 30 September 2014	Opinion
	Rating	Score					
Fundamental Financial Systems							
1 Budget Setting and Monitoring	250	High	40	December 2013	15 October 2014	Final report issued	Satisfactory
2 Capital Programme	258	High	75	October 2013	15 October 2014	Final report issued	Operating Well
3 Creditors	251	High	70	December 2013	13 January 2015	In progress	
4 Company Payroll	255	High	50	November 2013	13 January 2015	Final report issued	Operating Well
5 Main Accounting	266	High	40	December 2013	13 January 2015	In progress	
6 Insurance Arrangements*	219	High	35	March 2014	April 2015		
7 Rent Arrears	255	High	160	December 2013	April 2015		
8 Rent Collection	233	High	70	January 2014	April 2015		
			540				
Corporate Governance							
9 Risk Management	185	Medium	60	September 2012	15 October 2014	Final report issued	Operating Well
			60				
Other Strategic and Operational Risks							
10 VAT Procedures	157	Medium	30	April 2013	30 June 2014	Final report issued	Operating Well
11 Leaseholder Service Charges	160	Medium	50	September 2012	30 June 2014	Final report issued	Operating Well
12 Human Resources	168	Medium	20	October 2013	30 June 2014	Final report issued	N/A
13 Communications	112	Low	50	September 2011	30 June 2014	Final report issued	Satisfactory
14 Void Management	177	Medium	100	February 2013	15 October 2014	Final report issued	Satisfactory
15 Gas Servicing	198	Medium	40	February 2013	15 October 2014	Draft report issued	
16 Access Management - IT Audit	149	Low	60	n/a **	13 January 2015	In progress	
17 Tenancy Allocation and Lettings	270	High	100	March 2014	April 2015		
18 Housing Establishments	266	High	90	March 2014	April 2015		
19 Repairs	269	High	90	June 2014	April 2015		
20 Corporate IT	239	High	10	March 2014	April 2015		
			640				
Housing Office CCTV (Not in Plan)				N/A	13 January 2015	Final report issued	N/A
Housing Office Investigation (Not in Plan)					April 2015	Draft report issued	
General							
General Advice, Consultancy and Systems Review			40				
Audit Committee			30				
			70				

TOTAL HOURS 1,310

Risk Score Categories:
 High: >210
 Medium: 150-210
 Low: 0 - 149

* Carried out in conjunction with Council audit
 ** Not previously audited in this format