

REPORT TO: Audit and Governance Committee
MEETING DATE: 16 February 2021
BY: Executive Director – Council Resources
SUBJECT: Internal Audit Report – February 2021

1 PURPOSE

- 1.1 To inform the Audit and Governance Committee of Internal Audit reports issued since the last meeting of the Committee and to provide an update on progress made against the 2020/21 annual audit plan.

2 RECOMMENDATION

- 2.1 That the Audit and Governance Committee note:
- i. the main findings and recommendations from the Internal Audit reports issued during the period from November 2020 to February 2021 as contained in Appendix 1;
 - ii. Internal Audit's progress against the annual audit plan for 2020/21 as set out in Appendix 2.

3 BACKGROUND

- 3.1 Since the last meeting of the Committee final reports have been issued in respect of the following audits: Covid-19 Lessons Learned, Fleet Management and Risk Management.
- 3.2 The main objective of the audits was to ensure that the internal controls in place were operating effectively. A summary of the main findings and recommendations from the audits is contained in Appendix 1.
- 3.3 For the audit reviews undertaken, Internal Audit has provided management with the following levels of assurance:
- Covid-19 Lessons Learned – Reasonable Assurance
 - Fleet Management – Reasonable Assurance
 - Risk Management – Substantial Assurance

Progress Report 2020/21

- 3.4 A progress report attached as Appendix 2 is prepared to assist the Committee in their remit to evaluate Internal Audit's work and measure progress against the annual audit plan for 2020/21.

4 POLICY IMPLICATIONS

- 4.1 None

5 INTEGRATED IMPACT ASSESSMENT

- 5.1 The subject of this report does not affect the wellbeing of the community or have a significant impact on equality, the environment or economy.

6 RESOURCE IMPLICATIONS

- 6.1 Financial – None
6.2 Personnel – None
6.3 Other – None

7 BACKGROUND PAPERS

- 7.1 None

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DATE	5 February 2021

Appendix 1 Executive Summary: Covid-19 Lessons Learned

Conclusion: Reasonable Assurance

The Council has clear processes in place for identifying lessons learned from the response to the Covid-19 pandemic – Covid-19 Council Management Team (CMT) meetings have been held weekly since the start of the pandemic, the Council’s Covid-19 Oversight Group (COG) first met in March 2020 and there has been ongoing lessons learned feedback gathering and review. The summary of lessons learned sought to identify positive and negative (challenging) experiences of responding to the Covid-19 pandemic, key observations, lessons identified and notable practices. There has been wide input to the lessons learned exercise from all areas of the Council’s activities and a Working Differently Group (WDG) was established to review what requires to be put in place to maximise the capacity of the Council to encourage, support and benefit from flexible home working. Appropriate steps are being taken to review and update relevant Council strategies and policies to reflect the impact of Covid-19 and the implications of new ways of working and service delivery, while a range of actions have been taken to support staff learning, resilience and wellbeing. We note that the summary of Covid-19 lessons learned requires to be reviewed and updated to ensure that it fully reflects the current experiences (both positive and challenging) of responding to the Covid-19 pandemic, while it is important that there continues to be clear monitoring of, and reporting on, the progress being made in implementing all the actions identified.

Background

The Covid-19 pandemic has brought unprecedented challenges to the Council as it sought to prioritise services and meet the needs of its communities when faced with unpredictable changes and disruption. The Council, its employees and its partners have had to adapt quickly to new ways of working and service delivery. Both the positive and negative experiences of adapting to the new ways of working have provided an opportunity to identify transferable experiences and key actions which will enable the Council to sustain the learnings from the Covid-19 pandemic as we move forward.

Summary of findings & recommendations

The following key findings and recommendations are highlighted, which have all been **agreed by Management**:

- The summary of Covid-19 lessons learned requires to be reviewed and updated to ensure that it fully reflects the current experiences of responding to the Covid-19 pandemic. *Management have confirmed that a review/update is planned for February 2021, with an interim report to CMT in March 2021.*
- Management should ensure that there is clear monitoring of, and reporting on, the progress being made in implementing all the actions identified through the Covid-19 lessons learned exercise. *Management have agreed that regular reports will be brought to the CMT on an ongoing basis.*
- Appropriate consideration should be given to the capacity to undertake the business analysis and process mapping required to develop and roll out electronic processes. *Management have confirmed that work on the capacity to scope new projects, systems and processes is ongoing.*

Recommendation Summary

Recommendations Grade	High	Medium	Low	Total
Current Report	-	3	-	3
Prior Report	N/A	N/A	N/A	N/A*

Materiality

The Covid-19 pandemic has been ongoing for over 10 months and financial reporting has been regularly reviewed throughout. The Financial Update Report to Council on 27 October 2020 highlighted that on a cumulative basis the Council is facing Covid-19 related pressures in excess of £15.7 million and after taking into account Scottish Government funding received to date, the Council is still facing a projected net overspend in excess of £7 million. Council officers remain focussed on progressing a range of mitigation options in the anticipation that the in-year deficit will be mitigated, however the implications of COVID are likely to have long lasting financial implications for the Council to manage.

* This control review is new and no prior report exists for comparison.

2 Headlines

Objectives	Conclusion	Comment
1. Clear and appropriate processes are in place for identifying both positive and negative experiences of the Covid-19 pandemic.	Reasonable	A detailed Covid-19 lessons learned exercise was undertaken, based on an ongoing process for gathering, reporting and reviewing lessons learned, which identified both positive and negative (challenging) experiences of responding to the pandemic, key observations, lessons identified and notable practices. The latest version of the summary of Covid-19 lessons learned is dated 21 August 2020 and was prepared as the Council was moving out of the initial phase of Covid-19, however lessons learned have continued to be recorded on an iterative basis. An Internal Interim Strategic Structured Debrief session was held in August 2020, which also highlighted learning from work completed in response to Covid-19.
2. There is evidence of widespread consultation and input to the lessons learned exercise and of key aspects including collaboration, management, technology and relationships being fully considered.	Substantial	There has been input to the lessons learned exercise from all areas of the Council's activities, including the Health and Social Care Partnership (HSCP). The lessons learned exercise covered a range of areas including Meetings; Resources; Information Technology; Communications; Information Sharing; Children's and Community Hubs; Shielding; Partnership Working; Connected Communities and Resilient Communities; Business Continuity and Critical Activities; Home Working; and other areas (e.g. Staff Collaboration and Empowerment).
3. Lessons learned have been clearly identified and are articulated into specific and measurable actions.	Reasonable	Actions to address the lessons learned challenges have been identified and addressed in many ways, including by recommendations of the Working Differently Group (WDG), Covid-19 Oversight Group (COG), Council Management Team (CMT), Emergency Planning Team, as part of normal service management and operational activities and in service Business Continuity Plans or risk registers.
4. There is clear monitoring of, and reporting on, the progress being made in implementing the actions identified through the lessons learned exercise.	Reasonable	A detailed action plan has been prepared by the WDG, all recommendations have been accepted by the CMT and agreed actions are being monitored on an ongoing basis. In addition to those actions flowing from the remit of the WDG, other actions required have been identified through the lessons learned exercise, Structured Debrief, Covid-19 Oversight Group (COG) or through ongoing operational management. It is important to ensure clear monitoring of, and reporting on, the progress being made in implementing all the actions identified from the Council's Covid-19 response.
5. The Council has been responsive to business and people planning and lessons learned have been reflected in enhanced workforce strategies to manage future requirements.	Reasonable	Lessons learned have been reflected in the draft Homeworking Policy and will feed into the Council's Workforce Development Plan and Worksmart Policy. For business planning, the benefits to be derived from the development of electronic processes have been recognised, although the WDG noted limited capacity to undertake the business analysis and process mapping required to develop and roll out electronic processes and new working practices across the Council and stated that additional capacity may need to be identified.
6. Appropriate steps have been taken to review and update relevant Council strategies and policies to reflect the impact of Covid-19 and the implications of new ways of working and service delivery.	Reasonable	Work is ongoing to reflect the lessons learned from the Covid-19 response in Council strategies and policies. The impact on office capacities is being assessed as part of the Assets Review Project and lessons learned will feed into the Council's Asset Strategy, Climate Change Strategy and Learning Estates Strategy. In addition a range of actions and initiatives have been taken to support staff learning, resilience and wellbeing.

3 Areas where expected controls are met/good practice

No	Areas of Positive Assurance
1.	<p>The Council has clear processes in place for identifying lessons learned from the response to the Covid-19 pandemic – the Council’s Covid-19 Oversight Group (COG) first met in March 2020 and there has been ongoing lessons learned feedback gathering and review. A lessons learned log was first established in April 2020, which sought to identify positive and negative (challenging) experiences of responding to the Covid-19 pandemic, key observations, lessons identified and notable practices. There has been wide input to the lessons learned exercise from all areas of the Council’s activities, with weekly reminders being issued to service areas for input into the log, and lessons learned are split into 12 topic areas: Meetings, including CMT, CRT and COG; Resources; Information Technology; Communication – Quality and Consistency; Information Sharing; Children’s and Community Hubs; Shielding; Partnership Working; Connected Communities and Resilient Communities; Business Continuity and Critical Activities; Home Working; and Other (e.g. Staff Collaboration and Empowerment). Lessons learned have been ongoing throughout the Council’s Covid-19 response and have informed and been reflected in amendments made to Business Continuity Plans and risk registers within services.</p>
2.	<p>In line with best practice, an Internal Interim Strategic Structured Debrief session was held in August 2020, which was facilitated by the Emergency Planning, Risk and Resilience Manager and was attended by members of the Council Management Team (CMT) and other Council officers. The aims of the Structured Debrief session were to: reflect on personal experience of involvement in East Lothian Council’s response to Covid-19; highlight learning from work completed relating to Covid-19; and share and discuss personal experience and that of staff in order to establish learning and future positive use of this learning. A Structured Debrief Report was prepared which highlighted what participants considered were the positive and the most challenging aspects of the response to Covid-19 from a Council perspective, together with the most significant lessons participants had learned from working in the response to Covid-19 and how these would be used positively in the future. The report highlighted key outcomes (positive and challenges) and incorporated feedback on lessons learned from the Council’s operational Covid-19 Oversight Group (COG).</p>
3.	<p>The Council Management Team (CMT) has held weekly Covid-19 meetings and established the Working Differently Group (WDG) with the remit to review what needs to be put in place to maximise the capacity of the Council to encourage, support and benefit from flexible home working, all set within the context of service delivery and transformation to support wider strategic policy direction. The WDG produced a detailed report in November 2020 and made recommendations with regards to: the benefits and dis-benefits resulting from the move to more remote/home working; the IT requirements to support the move to more remote/home working; the development of electronic processes that are supporting the move towards more remote/home working; and the learning and wellbeing needs of staff who are working differently. All the recommendations of the WDG have been accepted by the CMT and a detailed action plan has been prepared outlining how the recommendations are being implemented. The WDG will continue to meet to monitor the development of the policies and processes highlighted in the action plan.</p>
4.	<p>Appropriate steps have been taken to review and update relevant Council strategies and policies to reflect the impact of Covid-19 and the implications of new ways of working and service delivery. This includes consultation on a draft Homeworking Policy and review of other HR policies to reflect lessons learned about workforce capacity to deliver services differently. The ongoing Assets Review Project will feed into the updating of the Council’s Asset Strategy, while lessons learned will also feed into the Council’s Climate Change Strategy, Learning Estates Strategy, Workforce Development Plan and Worksmart Policy. In addition, a wide range of actions have been taken to support staff learning, resilience and wellbeing in response to the move to wholesale remote/home working, including delivering sessions on personal resilience, Wellbeing Wednesday and Managers Monday email alerts, the development of e-learning (e.g. for managing teams remotely and staying healthy at home), staff briefings, resources and links in the Learning and Development section of the intranet, accurate and timely web content for staff and customers to access, the development of an ELC Mental Health and Wellbeing Plan and the setting up of a Wellbeing Group to co-ordinate activities and plans.</p>

A Recommendation Grading/Overall opinion definitions

Recommendation	Definition
High	Recommendations relating to factors fundamental to the success of the control objectives of the system. The weaknesses may give rise to significant financial loss/misstatement or failure of business processes.
Medium	Recommendations which will improve the efficiency and effectiveness of the existing controls.
Low	Recommendations concerning minor issues that are not critical, but which may prevent attainment of best practice and/or operational efficiency.

Levels of Assurance	Definition
Substantial Assurance	There is a sound system of internal control designed and operating in a way that gives a reasonable likelihood that the objectives will be met.
Reasonable Assurance	Whilst there is a sound system of internal control, there are minor weaknesses, which may put some of the objectives at risk or there is evidence of non-compliance with some of the controls, which may put some of the objectives at risk.
Moderate Assurance	The system of internal control is broadly reliable, however there are a number of weaknesses, which put some of the objectives at risk or there is evidence that the level of non-compliance with controls put some of the objectives at risk.
Limited Assurance	Weaknesses in the system of internal control are such as to put the objectives at risk or the level of non-compliance puts the objectives at risk.
No Assurance	Control is generally weak leaving the system open to error or abuse, or there is significant non-compliance with basic controls, which leaves the system open to error or abuse.

1 Executive Summary: Fleet Management

Conclusion: Reasonable Assurance

The Council has appropriate processes and procedures in place to ensure that it's fleet is maintained and roadworthy, including those that are covered by, and have to comply with, the requirements of the operators licence. Improvements in the development of a fleet management strategy, procedures for drivers permits and daily walkaround checks for non-operators licence vehicles would enhance controls.

Background

Under the Goods Vehicles (Licensing of Operators) Act 1995 the Council has 54 vehicles that require to be covered by an Operator Licence and these have to be maintained in accordance with the legislation. A programmed maintenance schedule is in place to ensure that all vehicles receive regular checks. In addition to maintaining it's fleet the Council has to comply with the Lifting Operations and Lifting Equipment Regulations 1998, annual inspections are required of all such equipment which is completed externally. The Council's garage is currently in the process of being registered as an MOT Testing Station which would allow additional income to be generated. The Transport team also maintain records of all Council drivers and the vehicles they are authorised to drive.

Summary of findings & recommendations

The following key findings and recommendations are highlighted, which have all been **agreed by the Service Manager Transport & Waste:**

- A fleet management strategy has not been put in place. *Management have agreed to develop a strategy and procedures by December 2021.*
- The Drivers Permit was suspended in 2017, but a replacement has yet to be developed. *Management have agreed to put a revised scheme in place by July 2021.*
- Driver training has been difficult to maintain during the current pandemic. *Management have agreed to investigate online learning by March 2021.*
- Procedures are not in place to ensure that minibus driver permits are renewed by the due date. *Management have agreed to put monitoring procedures in place by March 2021.*
- Other than operator licence vehicles, daily walkaround checks are not being documented. *Management have agreed to institute documented daily checks by February 2022.*
- Service managers are failing to notify Transport of staff who have had endorsements put on their driving licences, however controls are in place to ensure that notifications are received from the DVLA. *Management have agreed to remind all Service Managers to advise Transport of staff with endorsements as soon as possible, by March 2021.*

Recommendation Summary

Recommendations Grade	High	Medium	Low	Total
Current Report	-	6	2	8
Prior Report (January 2015)	-	7	-	7

Materiality

East Lothian Council has a fleet of 430 vehicles and trailers with a value of approximately £5.2 million.

2 Headlines

Objectives	Conclusion	Comment
1. Clear, accessible, relevant, and appropriate Council fleet management policies and procedures are in place.	Moderate	The Council does not have a high level Fleet Management strategy but does have policies and procedures relating to driving which are readily available to all staff.
2. A complete and accurate asset register is in place containing all relevant details of vehicles and plant owned by the Council.	Substantial	The Council has adequate processes in place to ensure that all vehicles are re-taxed by the appropriate date. Membership of the DVLA fleet scheme ensures that notification of renewals is received automatically.
3. Adequate, relevant training is provided to staff across the Council.	Moderate	Procedures are in place to ensure staff receive adequate training, however regular training has not been possible during the pandemic. Procedures are not in place to monitor the Midas minibus permits.
4. Procedures are in place to ensure compliance with statutory obligations for the Operator License.	Substantial	The Council has adequate procedures in place to ensure that all vehicles covered by the Operator Licence are roadworthy.
5. Procedures are in place to ensure that all vehicles are maintained in conjunction with statutory, contractual and best value requirements.	Substantial	The Council has adequate arrangements in place to ensure that all vehicle are fit and serviceable and that records are kept for the required period.
6. Adequate procedures are in place to ensure that drivers of transport vehicles comply with regulations.	Reasonable	A process has been put in place to monitor insurance and driving licences.
7. Adequate procedures are in place to ensure compliance with Health & Safety regulations.	Reasonable	Processes are in place to ensure compliance with the regulations, however a procurement exercise to replace the current contract for carrying out the LOLER inspections is underway.
8. Use of vehicles are regularly and appropriately monitored to ensure that best value is achieved from the Council.	Moderate	Whilst use of Council vehicles is monitored it is noted that in the absence of a fleet management strategy there are vehicles that could potentially be utilised for more than one seasonal task but are currently used for only one. Review of the fleet is required prior to purchase decisions.
9. When appropriate vehicles are disposed of through appropriate mechanisms to provide best value and the disposals are appropriately recorded across Council systems.	Substantial	Procedures are in place to ensure that all vehicles and trailers are sold via auction houses.

3 Areas where expected controls are met/good practice

No.	Areas of Positive Assurance
1.	A process is in place to ensure that vehicles are re-taxed by the appropriate date.
2.	Driving at work policies and procedures are available on the Council's intranet.
3.	All vehicle disposals are carried out via an auction house to ensure that a fair sale price is achieved in an open and transparent manner.
4.	Procedures are in place to ensure that drivers have business insurance in place and that their licences are monitored on a regular basis.
5.	A regular maintenance programme has been put in place for all vehicles and records are maintained for the full life of the asset.
6.	Procedures are in place for recording and reporting defects identified by the drivers of all vehicles.
7.	An accurate record is maintained of all fleet vehicles and trailers.

A Recommendation Grading/Overall opinion definitions

Recommendation	Definition
High	Recommendations relating to factors fundamental to the success of the control objectives of the system. The weaknesses may give rise to significant financial loss/misstatement or failure of business processes.
Medium	Recommendations which will improve the efficiency and effectiveness of the existing controls.
Low	Recommendations concerning minor issues that are not critical, but which may prevent attainment of best practice and/or operational efficiency.

Levels of Assurance	Definition
Substantial Assurance	There is a sound system of internal control designed and operating in a way that gives a reasonable likelihood that the objectives will be met.
Reasonable Assurance	Whilst there is a sound system of internal control, there are minor weaknesses, which may put some of the objectives at risk or there is evidence of non-compliance with some of the controls, which may put some of the objectives at risk.
Moderate Assurance	The system of internal control is broadly reliable, however there are a number of weaknesses, which put some of the objectives at risk or there is evidence that the level of non-compliance with controls put some of the objectives at risk.
Limited Assurance	Weaknesses in the system of internal control are such as to put the objectives at risk or the level of non-compliance puts the objectives at risk.
No Assurance	Control is generally weak leaving the system open to error or abuse, or there is significant non-compliance with basic controls, which leaves the system open to error or abuse.



East Lothian Council Assurance Review

From:	Duncan Stainbank, Service Manager – Internal Audit
To:	Head of Communities – Sharon Saunders Service Manager Protective Services – Lynn Crothers Emergency Planning, Risk and Resilience Manager – Sandy Baptie Emergency Planning, Risk and Resilience Officer – Scott Kennedy
Date:	8 th February 2021

Risk Management

1. Background

Internal Audit is required to report to the Audit & Governance Committee on an annual basis on the overall adequacy and efficiency of the Council’s framework of governance, risk management and control. In order to meet this requirement an annual review of Risk Management is included as part of the Internal Audit Plan. The review of Risk Management reported to the Audit & Governance Committee in November 2019 provided reasonable assurance. This review provides a follow up to the November 2019 review and provides a review of the changes in risk management processes made during 2020.

2. Findings

We found that all four of the outstanding recommendations made as part of the November 2019 Risk Management review have been implemented in line with the following table:

Recommendation	Management Response	Internal Audit Review
Management should consider splitting planned risk control measures into shorter term time scales, when graded levels of mitigation can be provided from phases of a solution.	While some planned measures require a longer term time scale, for example flooding projects, risk owners have been asked to break these down further into segments of how they will be implemented.	Review of risk registers has identified that flood risk projects have registered dates against project milestones with project stages reported through risk registers.
Management should ensure that all risk registers are submitted for approval on an annual basis.	Since the audit all risk registers have been kept live and each presented to both the CMT and the Audit & Governance Committee on an annual basis, including during our COVID 19 response.	All risk registers have been presented to the CMT and to the Audit & Governance Committee during the year since this report. In addition the COVID risk register was also submitted to the Audit & Governance Committee in June 2020.

Management should ensure that all risks are subjected to a review where necessary and update in line with the Corporate Risk Strategy.	Since the audit all risk registers have been kept live and all risks within them have been reviewed and updated with dates for all planned measures in the future.	Examination of risk registers established that they have all been updated within the last year and in accordance with the Corporate Risk Strategy.
Management should ensure that as part of the review consideration should be given to validity of planned control measures.	Since the audit all risk registers have been kept live and all risks within them have been reviewed and updated, including a review of the validity of planned control measures, this is a process that involves continuous review of capacity and capability.	In review of all risk registers no planned control measures have been identified that do not appear to be valid.

In addition to reviewing the recommendations made in the prior Internal Audit Risk Management review, we note the following:

- The Council has a Corporate Risk Management Strategy which is reviewed every three years and was last reviewed in December 2019.
- The Corporate Risk Management Strategy clearly identifies a risk governance structure and responsibilities.
- Clear evidence of use of the governance structures, processes and risk matrix contained within the Risk Management Strategy have been established.
- The Risk Management team have altered processes appropriately to create a COVID risk register and then subsequently incorporate the COVID risks within the service risk registers throughout 2020.

3. Conclusions

Based on our review and limited testing of risks identified there is substantial assurance that the processes in the Risk Management Strategy are being followed appropriately on a corporate basis.

INTERNAL AUDIT PROGRESS REPORT 2020/21

APPENDIX 2

AUDIT REPORTS	SCOPE OF THE AUDIT	TARGET COMPLETION DATE	STATUS
Housing Rents	We will examine the processes and controls in place for the billing and reconciliation of housing rents.	November 2020	Completed
Payroll Systems	We will review the procedures in place for ensuring the accuracy and completeness of payroll information and overall payments being made to staff following the implementation of the new payroll system in 2019/20. This review will be subject to discussion with Audit Scotland to prevent duplication of assurance resources.	June 2021	In progress
Council Tax	We will now focus Council Tax audit work on granting of reliefs and recovery processes.	June 2021	
Non-Domestic Rates	We will now focus our audit work on granting of new Non-Domestic Rates reliefs and recovery processes.	June 2021	
EU Exit	We will review the actions identified to mitigate the risks of EU exit and examine the reported progress on implementation of these actions.	November 2020	Completed
Section 75 (Developer Contributions)	Section 75 payments (developer contributions) bring significant funds to the Council for infrastructure projects. We will examine all control aspects of the Section 75 process.	November 2020	Completed

AUDIT REPORTS	SCOPE OF THE AUDIT	TARGET COMPLETION DATE	STATUS
Homelessness Assessment & Housing Allocation	We will review the processes in place for the assessment of homelessness, provision of preventative advice and allocation of temporary accommodation and housing rents following recent changes.	June 2021	
Cyber Security	We will examine the evidence of compliance with appropriate cyber security standards including ISO27001, International Standard for Information Security and the Scottish Government Cyber Resilience Strategy for Scotland, Public Sector Action Plan.	June 2021	
School Excursions	Review of the control processes in place to ensure security of funding and reduction of risk for the arrangements for School Excursions.	June 2021	
COVID Lessons Learned	Internal Audit will review progress on implementation of mitigation actions as part of a lessons learned exercise for the COVID-19 pandemic.	February 2021	Completed
Residential & Non Residential Care Charges	We will review the controls in place for charging for residential & non-residential care to ensure that all charges are being made and collected in accordance with policy.	November 2020	Completed
Fleet Management	We will review the arrangements in place for the replacement, purchase, disposal and maintenance scheduling of vehicles through the new fleet management system.	February 2021	Completed

AUDIT REPORTS	SCOPE OF THE AUDIT	TARGET COMPLETION DATE	STATUS
Following the Public Pound	This audit rolled over from the 2019/20 audit plan and will review controls around a selection of organisations receiving Community Partnership Funding.	June 2021	
Risk Management	We will select a sample of High risks from both the Council's Corporate Risk Register and service area Risk Registers and will review the adequacy and effectiveness of the risk control measures in place.	February 2021	Completed
Scottish Housing Regulator (SHR) Annual Assurance Statement	Work required to provide assurance on the regulatory requirements set out in the Scottish Housing Regulators Chapter 3 of the Regulatory Framework.	November 2020	Completed
Review of Performance Indicators	Internal Audit will continue to review the systems in place for the preparation and reporting of Performance Indicators.	June 2021	

