

# Transport and Environment Committee

10.00am, Thursday, 5 December 2019

## Place Directorate – Internal Audit Action Update

Executive/routine Wards Council Commitments	Executive All
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### 1. Recommendations

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- 1.1 It is recommended that the Committee:
  - 1.1.1 Note the 2018/19 Internal Audit opinion and the associated summary findings from the final audits undertaken in the plan relevant to the Place Directorate;
  - 1.1.2 Note the position in respect of the current open and overdue internal audit findings relating to the Place Directorate, particularly in respect of the actions which are within the responsibility of Transport and Environment Committee;
  - 1.1.3 Refer this report to Planning Committee and Policy and Sustainability to consider the outstanding/overdue actions which relate to their Committee remit; and
  - 1.1.4 Agrees to refer this report and any feedback from the Committee to the next available meeting of the Governance, Risk and Best Value Committee.

**Paul Lawrence**

Executive Director of Place

E-mail: [paul.lawrence@edinburgh.gov.uk](mailto:paul.lawrence@edinburgh.gov.uk) | Tel: 0131 529 7325

## Place Directorate - Internal Audit Action Updates

### 2. Executive Summary

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- 2.1 This report follows Internal Audit's annual opinion for the City of Edinburgh Council for the financial year ended 31 March 2019 and the outcomes of Internal Audits completed at the end of the 2018/19 Internal Audit Plan which have either a Councilwide finding and are applicable to all Directorates or are specific to the Place Directorate.
- 2.2 No 'Critical' Internal Audit findings were raised during the course of 2018/19 and the total number of findings and High rated findings raised had decreased when compared to prior years. However, a number of significant weaknesses in the Council's overall control environment were identified by Internal Audit.
- 2.3 It was the Chief Internal Auditor's independent and professional opinion that the Council's established control environment; governance and risk management arrangements had not adapted or evolved sufficiently to support effective management of the changing risk environment and the Council's most significant risks, putting achievement of the Council's objectives at risk.
- 2.4 Consequently, Internal Audit reported a 'red' rated opinion, with an assessment towards the middle of this category, reflecting that significant enhancements are required to the Council's established control environment; governance; and risk management arrangements to ensure that the Council's most significant risks are effectively mitigated and managed. This outcome remained unchanged when compared to the Internal Audit opinion presented for the 2017/18 financial year.
- 2.5 The completion of the 2018/19 Internal Audit plan brought with it a number of reports which identified management actions for the Place Directorate to address.

### 3. Background

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- 3.1 The objective of Internal Audit (IA) is to provide high quality independent audit assurance over the control environment established to manage the Council's most significant risks, and their overall governance and risk management arrangements in accordance with Public Sector Internal Audit Standards (PSIAS) requirements.

- 3.2 It is the responsibility of the Council's Chief Internal Auditor to provide an independent and objective annual opinion on the adequacy and effectiveness of the Council's control environment and governance and risk management frameworks in line with PSIAS requirements. The opinion is provided to the Governance, Risk, and Best Value Committee and should be used to inform the Council's Annual Governance Statement. The IA Opinion for 2018/19 was considered by Governance, Risk and Best Value Committee on [13 August 2019](#).
- 3.3 Where control weaknesses are identified, Internal Audit findings are raised, and management agree actions and timescales by which they will address the gaps identified.
- 3.4 It is the responsibility of management to address and rectify the weaknesses identified via timely implementation of these agreed management actions.
- 3.5 The IA definition of an overdue finding is any finding where all agreed management actions have not been implemented by the final date agreed by management and recorded in Internal Audit reports. Management actions are kept under review on a regular basis and revised timescales can be identified as the actions are being implemented. If the revised implementation date is after the original date agreed by management, these will show as overdue.
- 3.6 IA is not the only source of assurance provided to the Council as there are a number of additional assurance sources including: external audit, regulators and inspectorates, that the Committee should equally consider when forming their view on the design and effectiveness of the Council's control environment, governance and risk management arrangements.
- 3.7 On 13 August 2019, Governance, Risk and Best Value Committee requested that a summary of outstanding overdue IA actions should be reported to the relevant Executive Committee.

## **4. Main report**

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### **Internal Audit Opinion 2018/19**

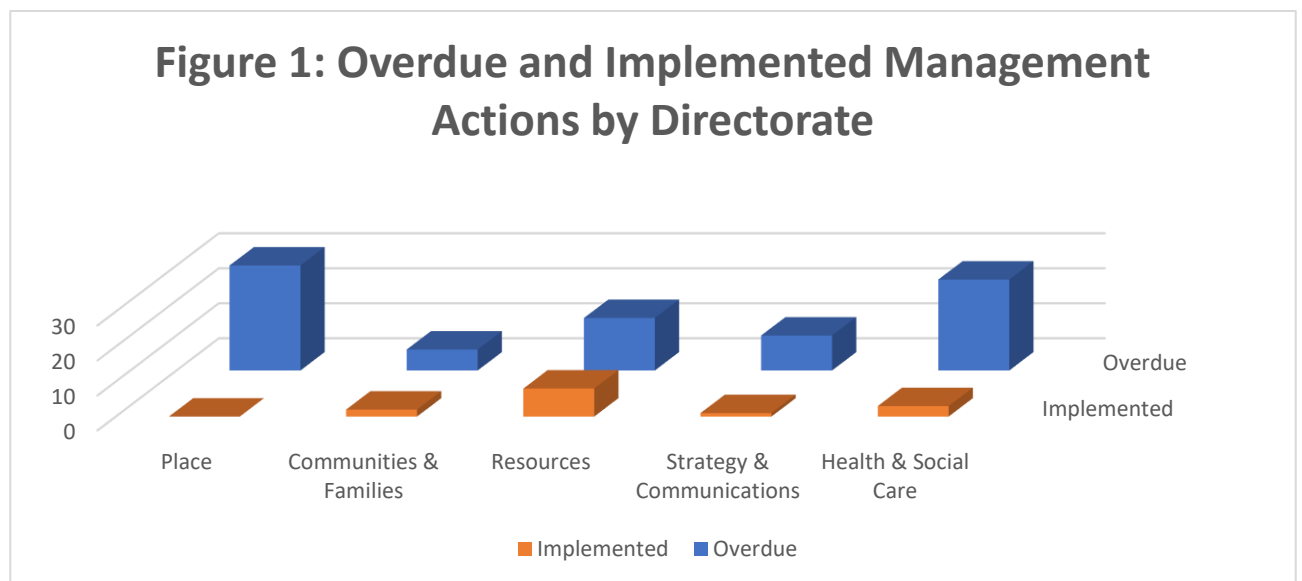
- 4.1 IA considered that significant enhancements were required to the Council's control environment, governance and risk management arrangements to ensure that the Council's most significant risks were effectively mitigated and managed and raised an overall 'red' rated opinion, with an assessment towards the middle of this category. This opinion aligned with the outcome reported for the 2017/18 financial year and was subject to the inherent limitations of internal audit (covering both the control environment and the assurance provided over controls).
- 4.2 No 'Critical' IA findings were raised for 2018/19 and the total number of findings (including High rated findings) raised had decreased when compared to prior years, which highlighted some positive improvement. However, a number of new and significant weaknesses in the Council's control environment had been identified,

together with an increased trend in the percentage and ageing of overdue IA findings as at 31 March 2019 in comparison to prior years.

- 4.3 Consequently, whilst it was IA’s opinion that whilst some progress was evident, the Council’s established control environment; governance; and risk management frameworks had not yet adapted sufficiently to support effective management of the changing risk environment and the Council’s most significant risks, putting achievement of the Council’s objectives at risk.

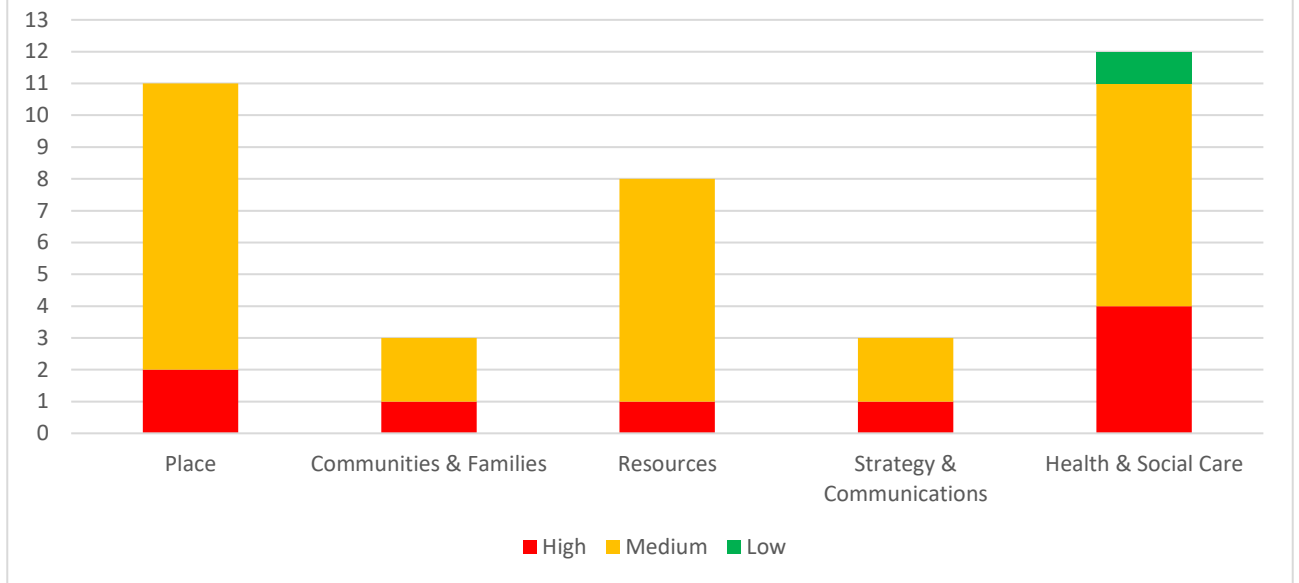
**Open and Overdue Internal Audit actions as at 23 September 2019**

- 4.4 At 23 September 2019 the Council had a total of 87 overdue management actions as outlined below in Figure 1. Of these, 73 were outstanding actions with 14 which had been passed to IA for review across the directorates/divisions.



- 4.5 Of these 87 management actions, nine are associated with High rated findings. Two of these are the responsibility of the Place directorate, as detailed in Figure 2 below:

**Figure 2 - management actions with more than one revised completion date since July 2018**



- 4.6 There are 12 IA's which have been carried out and which the Place Directorate has outstanding/overdue actions. Of these, there are 29 management actions which are being progressed but are not yet closed.
- 4.7 A summary of these actions is outlined in appendix 1. This update covers the actions as outstanding at 22 October 2019.
- 4.8 There have been five further actions added to the outstanding management actions for Place Directorate. Of these, three have been implemented and evidence is with IA for closure. Two further actions are currently being progressed and should be closed shortly.
- 4.9 In addition to these actions, which are deemed to be both open and overdue, there are a range of findings that are currently open but are not overdue. These continue to be tracked and managed by the Executive Director of Place and the Place Directorate Heads of Service.

## 5. Next Steps

- 5.1 The Place Directorate is actively managing the response to the internal audit findings and progress against these is reviewed at the Corporate Leadership Team on a monthly basis. The Executive Director of Place continues to review the IA actions relevant to the Place Directorate on a quarterly basis at Senior Management Team meetings. In addition, the Culture, Place Development and Place Management teams also review IA actions regularly (as appropriate) to ensure

regular review, identification of issues, timely completion, evidence and closure of IA actions. This remains a priority for all Divisions within the Directorate.

## **6. Stakeholder/Community Impact**

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- 6.1 As with all internal audit related findings, this report highlights that the Council is currently exposed to a level of risk that puts achievement of its objectives at risk and which could potentially impact services delivered and support provided to citizens, stakeholders, and community groups.

## **7. Background reading/external references**

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- 7.1 None.

## **8. Appendices**

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- 8.1 Appendix 1 - Internal Audit Overdue Management Actions as at 22 October 2019.

## Appendix 1 – Place Internal Audit Overdue Management Actions as at 22 October 2019

### Glossary of terms

- Project – This is the name of the audit report.
- Owner – The Executive Director responsible for implementation of the action.
- Issue Type – This is the priority of the audit finding, categorised as Critical, High, Medium, Low and Advisory.
- Issue – This is the name of the finding.
- Status – This is the current status of the management action.
  - These are categorised as Pending (the action is open and there has been no progress towards implementation), Started (the action is open and work is ongoing to implement the management action), Implemented (the service area believe the action has been implemented and this is with Internal Audit for validation).
- Agreed Management action – This is the action agreed between Internal Audit and Management to address the finding.
- Estimated date – the original agreed implementation date.
- Revised date – the current revised date. **Red** formatting in the dates field indicates the last revised date is overdue.
- Number of revisions – the number of times the date has been revised post implementation of TeamCentral. **Amber** formatting in the dates field indicates the date has been revised more than once.
- Contributor – Officers involved in implementation of an agreed management action.

## Transport and Environment

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Street Lighting and Traffic Signals</p> <p>Traffic Signals: UTC system access controls</p>	Medium	Implemented	<p>Access rights will be removed for staff leaving (or changing) roles with access rights for all users reviewed annually. An annual frequency is appropriate as users require access to the Council network in order to access the UTC. If leavers are removed from the Council network, they would need to download the UTC application onto a personal device to maintain access to the system.</p>	30/09/2019	N/A	<p>This action remains overdue. Management action is being taken to address this.</p>
<p>Street Lighting and Traffic Signals</p> <p>Street Lighting and Traffic Signals: Process and quality assurance documentation and training</p>	Low	Pending	<p>Street Lighting and Traffic Signals Operational Guides will be developed, implemented, and reviewed to ensure that processes align with current regulatory requirements. Operational Guides will be implemented within six months of implementation of the Roads Improvement Plan, or by 30 September 2019, whichever comes first.</p>	30/09/2019	30/07/2020	<p>A revised implementation date has been submitted as management have assessed that it was not possible to implement this action within the original timescale.</p>



Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Trams to Newhaven</p> <p>Tram Project Governance</p>	Medium	Pending	<p>Recommendation agreed. The action note, and outstanding matters log will be reinstated as a standing agenda item. The Board will monitor progress of outstanding actions and matters and ensure that completion of follow-up action supporting decisions is completed.</p>	30/08/2019	29/11/2019	<p>A revised implementation date has been submitted as management have assessed that it was not possible to implement this action within the original timescale</p>
<p>Port Facility Security Plan</p> <p>Resilience and Risk Management</p> <p>Risk Register</p>	Low	Pending	<p>The most appropriate risk register to record and manage the specific risks associated with the operation of Hawes Pier will be identified; and the risks will be recorded; rated; and matched to the established controls.</p>	31/05/2019	30/11/2019	<p>Information has been shared with Internal Audit to close this action. Awaiting feedback.</p>
<p>Fleet Review</p> <p>Project management and governance framework – Stakeholder Engagement</p>	High	Pending	<p>An internal/external stakeholder engagement plan will be developed; approved by the project Board and applied throughout the project. Any key stakeholder engagement actions will also be reflected in the project plan.</p>	28/06/2019	31/12/2019	<p>A revised implementation date has been submitted as management have assessed that it was not possible to implement this action within the original timescale.</p>

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Fleet Review</p> <p>Project Management and Governance Framework Procurement Strategy and Plan</p>	<p>High</p>	<p>Pending</p>	<p>A procurement and strategy plan will be designed along with the procurement team; approved by the project Board and used to support the procurement process;</p> <p>The request for procurement will include requirements in relation to paperless processes and compatibility with existing fleet systems; and the contractual position with CGI regarding telematics will be confirmed prior to commencement of procurement.</p>	<p>30/07/2019</p>	<p>N/A</p>	<p>This action remains outstanding and urgent management action is being progressed to address this outstanding action.</p>
<p>Fleet Review</p> <p>Project management and governance framework</p>	<p>High</p>	<p>Started</p>	<p>Project board to be finalised and evidence submitted indicating terms of reference, meeting scheduling and meeting notes</p>	<p>29/03/2019</p>	<p>31/12/2019</p>	<p>A revised implementation date has been submitted as management have assessed that it was not possible to implement this action within the original timescale.</p>

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Fleet Review</p> <p>Project management and governance framework</p>	High	Started	<p>Agreed. The guidance designed by Strategy and Insight will be applied to support the Fleet project management framework; Agreed – all documentation noted above will be prepared to support the project; Project documentation will be approved by the Project Board. Status reporting will be provided to Strategy and Insight for inclusion in the CLT Change Board pack; and agreed – actions will be documented; allocated; and monitored to confirm their completion.</p>	28/06/2019	31/12/2019	<p>A revised implementation date has been submitted as management have assessed that it was not possible to implement this action within the original timescale.</p>
<p>Waste and Cleansing Health &amp; Safety</p> <p>Significant incident / emergency procedure</p> <p>Incident and Escalation Procedures</p>	Medium	Started	<p>Arrange workshop with Resilience to understand the requirements of significant incident and escalation procedures. Develop the procedure and arrange tool box talks with staff to cascade the procedure.</p>	28/09/2018	N/A	<p>This action remains outstanding and urgent management action is being progressed to address this outstanding action.</p>

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Waste and Cleansing Health &amp; Safety</p> <p>Operational health and safety roles and responsibilities - site and equipment checks</p>	Medium	Started	<p>1. and 2 - In conjunction with Property and Facilities Management, produce list of site and equipment checks to be carried out and agree responsibilities.</p>	31/07/2018	31/10/2019	<p>A revised implementation date has been submitted as management have assessed that it was not possible to implement this action within the original timescale.</p>
<p>Waste and Cleansing Health &amp; Safety</p> <p>Operational health and safety roles and responsibilities</p>	Medium	Started	<p>3. and 4 - Co-develop H&amp;S Roles and Responsibilities for each site and provide to relevant Managers on site.</p>	31/10/2018	31/10/2019	<p>A revised implementation date has been submitted as management have assessed that it was not possible to implement this action within the original timescale.</p>

**Planning**

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
Implementation of the Building Standards Continuous Improvement Programme  Document and resource management system	High	August: Overdue  October: Implemented	ICT are working closely with the Council's IT provided, CGI, to deliver an up-to-date version of the document management and case management systems (Ilox and Uniform) and their associated software systems and will ensure that these are delivered in Quarter 2 2018/19.	28/09/2018	30/09/2019	Information has been provided by the service to Internal Audit to evidence that this action has been implemented.

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Planning and S75 Developer Contributions</p> <p>Backlog of Legacy Developer Contributions</p>	High	Pending	<p>Planning has worked with Finance to identify the status of legacy contributions identified in 2015. Planning accepts that the status of the remaining £2.3 million backlog needs to be identified, and any associated actions identified and recorded. Whilst an agreed implementation date of 30 September 2020 is noted below, priority will be given to completing these actions as quickly as possible.</p> <p>1. The audit recommendations detailed above will be implemented. Finance and planning will work together to determine the risk-based sample to be included in the review for the sample selected, Planning will determine whether or not the terms of the agreement have been fulfilled. Where agreements have been fulfilled, Finance will determine whether developer contributions have been received and applied, where agreements have not been fulfilled and the Council is holding</p>	31/01/2016	30/09/2020	<p>This action followed an internal audit undertaken in 2015. A follow up audit was carried out in 2018 and these issues were identified as still requiring action. As a result, the original action was reopened. The service has set a realistic target date for re-implementing this action however it remains under review to ensure that the action can be delivered in time.</p>

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
			<p>developer funds, the management action specified at 2.3 below will be applied.</p> <p>2. An internal record will be maintained of agreements that have not been fulfilled to prevent services from drawing down contributions to support any development work. Developers will not be advised that agreements are void and no longer applicable, as (under legislation) only developers can seek to discharge the agreement; and</p> <p>3. and 4 where agreements have not been fulfilled and funds are held by the Council, the developer will be contacted (where they can be traced) to ascertain whether they would accept reimbursement of funds. Where this is the case, a value should be agreed between the Council and the developer that reflects interest and indexation (where applicable) and reimbursed.</p>			

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Planning and S75 Developer Contributions</p> <p>End to end developer contribution processes, procedures, and training</p>	High	Pending	<p>Planning has a continuous programme of officer training which has included legal agreements, developer contributions and the Action Programme. Planning have scheduled refresher training on contributions and invited officers from other services.</p> <p>1. All Internal Audit recommendations related to induction and refresher training will be implemented as detailed above. The training will include those employees from Planning; Finance and Legal Services who are involved in the developer contributions process; and 2. Training content will be reviewed at least annually and will be updated (when required) to reflect any legislative and process changes.</p>	30/09/2019	N/A	<p>Training for staff delivered in September 2019, with mop up session in November 2019. Action completed in timescale.</p>



Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
Local Development Plan (LDP)  Financial Modelling	High	Started	Challenge of infrastructure proposals will be performed at the LDP Action Programme oversight group. Complete and agree Financial Model of 2018 LDP Action Programme Annual Report to CLT and Finance and Resources Committees; Prepare update to Financial Model in line with next LDP project plan.	31/03/2018	29/05/2020	This action has been delayed to take account of information required from Scottish Government.  A revised implementation date has been submitted.
Local Development Plan  Governance arrangements over infrastructure appraisals	Medium	Started	Establish and agree appropriate roles, resources and the responsibilities for delivery the above matters as an early action in the project plan for LDP 2. Oversight will be provided by the Project Board to ensure that all individual appraisals performed across Service Areas have applied these recommendations. (sept 18)	31/03/2018	29/05/2020	This action has been delayed to take account of information required from Scottish Government.  A revised implementation date has been submitted.

## Policy and Sustainability

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Drivers</p> <p>Recording and addressing driving incidents</p>	<p>Medium</p>	<p>Pending</p>	<p>A monthly reconciliation between the incidents reported to Fleet Services and those recorded on SHE will be performed, with line managers advised re any gaps on the SHE system that need to be addressed;</p>	<p>01/04/2019</p>	<p>30/04/2019</p>	<p>This action remains outstanding and urgent management action is being progressed to address this outstanding action.</p>
<p>Drivers</p> <p>Recording and addressing driving incidents</p>	<p>Medium</p>	<p>Pending</p>	<p>Quarterly analysis of driving incidents will be performed and provided to Service Areas with a request that any recurring themes or root causes are incorporated into ongoing driver training;</p>	<p>01/02/2019</p>	<p>30/04/2019</p>	<p>This action remains outstanding and urgent management action is being progressed to address this outstanding action.</p>

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Drivers</p> <p>Recording and addressing driving incidents</p>	Medium	Pending	Six monthly reporting will be provided to the Corporate Leadership Team (CLT) together with details of relevant actions taken.	01/10/2019		This action remains outstanding and urgent management action is being progressed to address this outstanding action.
<p>Drivers</p> <p>Driving Assessments and Training</p>	Medium	Started	The decision will be approved by the CLT and the Corporate Policy and Strategy Committee; and the draft Driving policy and supporting procedures will be updated and implemented;	29/03/2019	10/06/2019	This action remains outstanding and urgent management action is being progressed to address this outstanding action.
<p>Drivers</p> <p>Management and use of Driver Permits and fuel FOB cards</p>	Medium	Started	On a driver's last working day, the line manager will recover the leavers driving permit and fuel FOB and return those to Fleet Services, driving permits will be cancelled and destroyed, with details removed from the system;	01/04/2019	31/12/2019	A revised implementation date has been submitted as management have assessed that it was not possible to implement this action within the original timescale.

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Drivers Management and use of Driver Permits and fuel FOB cards	Medium	Started	Fleet Services will perform an exercise to remove all historic leavers from their database and advise the external third party who performs the annual licence checks to ensure that no subsequent checks are performed on former employees.	01/02/2019	31/12/2019	A revised implementation date has been submitted as management have assessed that it was not possible to implement this action within the original timescale.
Drivers Ongoing compliance with driving hours regulations	Medium	Started	Fleet Services will reconcile its records of Council/agency drivers and their line managers with HR records on a quarterly basis to ensure that it is complete and accurate.	01/02/2019	31/10/2019	A revised implementation date has been submitted as management have assessed that it was not possible to implement this action within the original timescale.
Historic Unimplemented Findings ED1501 Issue 1 Resource risk with delivering the SEAP programme	Medium	Recommendation 1a Started	(i) The Communications Plan will be rolled out.	31/01/2016	31/12/2019	The original management action agreed on this has not been progressed in the manner envisaged. In implementing this action, consideration must be given the Council's overall approach to Sustainability. It is envisaged that

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
						evidence to explain the progress with this action will be submitted to Internal Audit in early December.
<p>Historic Unimplemented Findings</p> <p>ED1501 Issue 1 Resource risk with delivering the SEAP programme</p> <p>Paul Lawrence, Executive Director of Place and SRO</p>	Medium	<p>Recommendation 1b</p> <p>Started</p>	<p>(ii) A risk register will be developed as part of the reporting to Committee. Resourcing the Sustainable Energy Action Plan (SEAP) is still an ongoing concern. As the Council Transformation Programme progresses, it will be crucial to ensure existing resources are in place (as far as possible) to ensure delivery of the SEAP.</p>	30/04/2016	31/12/2019	<p>The original management action agreed on this has not been progressed in the manner envisaged. In implementing this action, consideration must be given the Council's overall approach to Sustainability. It is envisaged that evidence to explain the progress with this action will be submitted to Internal Audit in early December.</p>

**Cross-Committee (Cross-Directorate)**

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Resilience and Business Continuity</p> <p>Resilience responsibilities</p>	<p>High</p>	<p>Started</p>	<p>Operational resilience responsibilities for completion and ongoing maintenance of Directorate and Service Area Business Impact Assessments; Resilience plans; and coordination of resilience tests in conjunction with the Resilience team will be clearly defined and allocated. The total number of employees with operational resilience responsibilities will be determined with reference to the volume of business impact assessments and resilience plans that require to be completed and maintained to support recovery of critical services.</p>	<p>20/12/2018</p>	<p>11/12/2020</p>	<p>This action relates to an audit of the Council's approach to Resilience. Following discussion between colleagues in the Resilience and Internal Audit team, a revised implementation date has been agreed.</p> <p>Implementation of this action relies on services working closely with the Council's Resilience team.</p>

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Resilience and Business Continuity</p> <p>Objectives for operational resilience responsibilities</p>	High	Started	<p>Corporate; management; and team member objectives for operational resilience responsibilities (for example completion of Service Area Business Impact Assessments; Resilience Plans; and coordination of Resilience tests) will be established, with ongoing oversight performed by Directors and Heads of Service to confirm that these are being effectively delivered to support the resilience responses included in both the Directorate and Council's annual governance statements.</p>	31/07/2019	N/A	<p>Implementation of this action relies on services working closely with the Council's Resilience team.</p> <p>This action remains outstanding but is being urgently progressed.</p>

Audit/Issue	Issue Type	August Status/ Status Update	Agreed Management Action	Original Implementation Date	Revised Implementation Date	Notes
<p>Resilience and Business Continuity</p> <p>Completion and adequacy of service area business impact assessments and resilience arrangements in respect of third party providers</p>	High	Started	<p>Assurance should be obtained annually for statutory and critical services from third party service providers that their resilience plans remain adequate and effective; and have been tested to confirm that the recovery time objectives for systems and recovery time and point objectives for technology systems agreed with the Council were achieved. Where this assurance cannot be provided, this should be recorded in Service Area and Directorate risk registers.</p>	28/06/2019	30/06/2020	<p>This action relates to an audit of the Council's approach to Resilience. Following discussion between colleagues in the Resilience and Internal Audit team, a revised implementation date has been agreed.</p> <p>Implementation of this action relies on services working closely with the Council's Resilience team.</p>