

Agenda Item 13

Audit and Governance Committee

18th March 2010

TC



Internal Audit & Corporate Governance Work Plans and resources available to complete them.

Summary

The Council has a 5-year risk based audit plan spanning the years 2008/09 to 2012/13 that was approved by the Audit & Governance Committee in March 2008.

Since drawing up the plan, the Council has suffered from a lack of resources and budget to complete the annual plans and in 2009/10 Members approved a revised plan which focussed mainly on high risk areas, whilst this is acceptable in the short term, it leaves medium and lower risk areas unreviewed by Internal Audit.

During 2009/10 the Council conducted a tendering exercise and a contract for the provision of internal audit services and computer audit services was awarded to external bodies.

These contractors have now been on-site and have completed the majority of their contracted audit work meaning that the 2009/10 audit plan has been achieved in the year.

There is however, a mis-match in current resources 'v' the original 2010/11 audit plan, in that the service needs additional audit resources to complete the original plan. However, it is recognised that, in the current financial climate, it is very unlikely that additional resources will be provided.

This mis-match has necessitated a revised plan for 2010/11. Rather than ignoring medium and lower risk areas as in previous years, these have been retained with a corresponding reduction in the plan on the higher risk areas where possible.

Completion of the 2010/11 Audit Plan is however, dependent upon retaining existing audit resources and extending the contract with the external providers.

Recommendations

Members are asked to :

- a) Approve the audit and governance work plans for 2010/11
- b) Approve the extension to existing contracts with Exeter City Council and Lakespan Ltd for a further year as per the exemption to Contract Standing Orders attached.

a) Reasons for Recommendation

In order that the status and plans of Internal Audit can be confirmed at Member level and that the council's control framework is in place and operating as intended.

b) Alternative Options

None

c) Risk Considerations

The operational (service risk) is specified in the Council's Corporate Risk Register at Aud-RK-0027 - The provision of an efficient and effective audit and governance service.

d) Policy and Budgetary Considerations

There are no budgetary considerations

e) Date for Review of Decision

N/a

Main Body of the Report

Internal Audit Plans

The 5-year risk based audit plan was approved by the Audit & Governance Committee in March 2008.

In previous years Members have approved a revised plan which focussed mainly on high risks, this year the annual plan has been re-worked to ensure that all the original areas featured in the 5-year risk based audit plan for 2010/11 are covered, albeit by a reduced number of audit days.

In addition to the annual work plan, there is also a separate computer audit plan - audit day allowances have been reduced by 50%, a separate contract audit plan – audit day allowances have been reduced by 57% and a separate Street Scene audit plan. These plans are provided along with the Annual Plan and appear as appendices to this report.

The original plan is able to be achieved by reducing the audit day allowances on some core systems to just 4. The scope of the audit work will be to cover the implementations of recommendations made in 2009/10 and to look at the controls featured in the risk register.

Members should note the table below which provides details the original audit days (as per the 5-year plan) and the revised audit days for core financial systems.

Audit Area	Original Planned days	Revised Planned days	% change
Main Accounting including capital accounting, VAT and Corporate Risk Register	25	10	60
Council Tax	15	4	73
NNDR	10	4	60
Housing Rents	15	4	73
Payroll	20	10	50
Creditors	12	10	17
Debtors	10	4	60
Income and Cashiers	10	4	60
Treasury Management	15	10	33
Housing Benefits	32	20	37

We understand our external auditors are comfortable with this arrangement



Members should note that there have been similar percentage reductions in all other areas of the audit plan except for those detailed below..

Some audit areas have needed to be increased, these are:

Audit Area	Original Planned days	Revised Planned days	% change
Corporate Purchase Cards	5	8	37
Section 106 Monies	5	15	66

Members will note that there is no audit time available for reviewing NI / BVPI indicators or to undertake quarterly monitoring exercises on corporate systems, releasing 52 days in the year.

Members are asked to approve the Exemption to Contract Standing Orders in relation to extending the contract with Exeter City Council and Lakespan for a further year to ensure adequate internal audit resources are available to the Council.

Corporate Governance Work Plan 2010-11

This Plan appears as appendix 4.

Legal Implications

None

Financial Implications

There is a budget of £25,000 included for contractors in the financial year 2010/11. Budgets beyond 2010/11 have yet to be set.

Consultation on Reports to the Executive

N/A

Background Papers

5-Year Audit Plan

Tanith Cox - 2687

Audit & Governance Committee

Internal Audit and Governance

3rd December 2009

REVISED INTERNAL AUDIT PLAN – 2010/11

Audit Subject	Audit Ref No	Audit/CRR Days	F / Up Days	Total Days	Type & Scope	Driver
Main Accounting System (including Capital Accounting , VAT and CRR) Completed by in-house team	AUA01	9	1	10	Type 1 Core Financial and External Audit Compliant CRM review	Relates directly to the council's vision and priorities and contributes to the council's CAA assessment and Corporate Governance Arrangements.
Council Tax - Follow up only but including review of risks and controls in CRR Completed by in-house team	AUA06	3	1	4	Type 1 Core Financial and External Audit Compliant Fraud & Corruption Module No 6 CRM review	
NNDR - Follow up only but including review of risks and controls in CRR Completed by in-house team	AUA07	3	1	4	Type 1 Core Financial and External Audit Compliant CRM review	
Housing Rents - Follow up only but including review of risks and controls in CRR Completed by in-house team	AUA05	3	1	4	Type 1 Core Financial and External Audit Compliant Fraud & Corruption Module No 6 CRM review	
Payroll (including Travel Claims and Car Leasing) Completed by external firm or partner	AUA03	9	1	10	Type 1 Core Financial and External Audit Compliant Fraud & Corruption Module No 12 Fraud & Corruption Module No 13 CRM review	
Creditors - Completed by external firm or partner	AUA02	9	1	10	Type 1 Core Financial and External Audit Compliant Fraud & Corruption Module No 7 CRM review	
Corporate Purchase Cards Completed by external firm or partner	AUA11	7	1	8	Type 1 External Audit Compliant Fraud & Corruption Module No 7	
Carried Forward		43	7	50		

CRM Review consists of monitoring the corporate risk register to ensure that it has been updated on a timely basis, reviewing the integrity of the risks and controls being entered into the system and ensuring that they have been sensibly and appropriately evaluated.

REVISED INTERNAL AUDIT PLAN – 2010/11

Audit Subject	Audit Ref No	Audit/CRR Days	F / Up Days	Total Days	Type & Scope	Driver
Brought Forward		43	7	50		Relates directly to the council's vision and priorities and contributes to the council's CAA assessment and Corporate Governance Arrangements.
Debtors - Follow up only but including review of risks and controls in CRR Completed by in-house team	AUA09	3	1	4	Type 1 Core Financial and External Audit Compliant Fraud & Corruption Module No 4 CRM review	
Income & Cashiers (including cash floats) - Follow up only but including review of risks and controls in CRR Completed by in-house team	AUA10	3	1	4	Type 1 Core Financial and External Audit Compliant Fraud & Corruption Module No 4 CRM review	
Treasury Management (Loans/Investments) Completed by external firm or partner	AUA08	9	1	10	Type 1 Core Financial and External Audit Compliant CRM review	
Housing / Council Tax Benefits + (including cash floats) Completed by external firm or partner HB Grant Claim Completed by external firm or partner	AUA04	14	1	Bens 15	Type 1 Core Financial and External Audit Compliant Fraud & Corruption Module No 1 CRM review	
COMPUTER AUDIT (See separate Revised Computer Audit Work Plan) Completed by external firm or partner	AUD	40	-	Grant 5	Type 2 – Type 5 Cipfa Standards Financial, Anti-Fraud compliant Organisation, Management and HR related Corporate and / or Strategic CRM review	
Customer Service Centre including review of risks and controls in CRR Completed by in-house team	AUB01	9	1	10	Type 3 Financial & Anti-Fraud CRM review	
Section 106 Monies including review of risks and controls in CRR Completed by in-house team	AUE18	14	1	15	Type 3, Core Procedural, Financial & Anti-Fraud. CRM review Note: A & G Requested historical review.	
SUB - TOTAL - Carried Forward		140	13	153		

CRM Review consists of monitoring the corporate risk register to ensure that it has been updated on a timely basis, reviewing the integrity of the risks and controls being entered into the system and ensuring that they have been sensibly and appropriately evaluated.

REVISED INTERNAL AUDIT PLAN – 2010/11

Audit Subject	Audit Ref No	Audit/CRR Days	F / Up Days	Total Days	Type & Scope	Driver
Brought Forward		140	13	153		Relates directly to the council's vision and priorities and contributes to the council's CAA assessment and Corporate Governance Arrangements.
Street Scene – see separate Street Scene Work Plan	AUSS	40		40		
Financial Assistance Grants including review of risks and controls in CRR Completed by in-house team	AUE29	4	1	5	Type 3, Core Procedural, Financial & Anti-Fraud. CRM review	
Procurement including review of risks and controls in CRR Completed by in-house team	AUB05	7	1	8	Type 2 and 3 Core Procedural and Cipfa Guideline compliant and Financial & Anti-Fraud CRM review	
Bus Concessions including review of risks and controls in CRR Completed by in-house team	AUB06	7	1	8	Type 2 and 3 Core Procedural and Cipfa Guideline compliant and Financial & Anti-Fraud CRM review	
Home Safeguard including review of risks and controls in CRR Completed by in-house team	AUE03	9	1	10	Type 2 and 3 Core Procedural and Cipfa Guideline compliant and Financial, Anti-Fraud CRM review	
Housing Needs including review of risks and controls in CRR Completed by in-house team	AUE05	9	1	10	Type 2 Core Procedural and Cipfa Guideline compliant and Anti-Fraud CRM review	
Contract Audit : (See separate Contract Audit Work Plan including review of risks and controls in CRR) Completed by in-house team	AUC	30		30	Type 2 and 3 Core Procedural and Cipfa Guideline compliant and Financial, Anti-Fraud CRM review	
Car Parks b/f from the Street Scene Audit Plan – High Risk including review of risks and controls in CRR Completed by in-house team	SS	9	1	10	Type 2 and 3 Core Procedural, Financial & Anti-Fraud CRM review	
SUB - TOTAL - Carried Forward		255	19	274		

CRM Review consists of monitoring the corporate risk register to ensure that it has been updated on a timely basis, reviewing the integrity of the risks and controls being entered into the system and ensuring that they have been sensibly and appropriately evaluated.

REVISED INTERNAL AUDIT PLAN – 2010/11

Audit Subject	Audit Ref No	Audit/CRR Days	F / Up Days	Total Days	Type & Scope	Driver
Brought Forward		255	19	274		
Building Control Follow up only but including review of risks and controls in CRR Completed by in-house team	AUE19	3	1	4	Type 3, Core Procedural, Financial & Anti-Fraud. CRM review	Relates directly to the council's vision and priorities and contributes to the council's CAA assessment and Corporate Governance Arrangements.
Planning Administration Follow up only but including review of risks and controls in CRR Completed by in-house team	AUE20	3	1	4	Type 3, Core Procedural, Financial & Anti-Fraud. CRM review	
Development Control Follow up only but including review of risks and controls in CRR Completed by in-house team	AUE17	3	1	4	Type 3, Core Procedural, Financial & Anti-Fraud. CRM review	
Disposal & Purchase of Assets + Asset Register Follow up only but including review of risks and controls in CRR Completed by in-house team	AUB04	3	1	4	Type 3, Core Procedural, Financial & Anti-Fraud. CRM review	
Environment – Exeter Growth Area Delivery Plan including review of risks and controls in CRR Completed by in-house team	AUE08	7	1	8	Type 3, Core Procedural, Financial & Anti-Fraud. CRM review	
Environment Health / Environmental Protection including review of risks and controls in CRR Completed by in-house team	AUE26	7	1	8	Type 3, Compliance, Core Procedural, Financial & Anti-Fraud. CRM review	
Countryside including review of risks and controls in CRR Completed by in-house team	AUE30	7	1	8	Type 3, Compliance, Core Procedural, Financial & Anti-Fraud. CRM review	
SUB - TOTAL - Carried Forward		288	26	314		

CRM Review consists of monitoring the corporate risk register to ensure that it has been updated on a timely basis, reviewing the integrity of the risks and controls being entered into the system and ensuring that they have been sensibly and appropriately evaluated.

REVISED INTERNAL AUDIT PLAN – 2010/11

Audit Subject	Audit Ref No	Audit/CRR Days	F / Up Days	Total Days	Type & Scope	Driver
Brought Forward		288	26	314		
Communication and Improvement including review of risks and controls in CRR Completed by in-house team	AUE31	9	1	10	Type 3, Compliance, Core Procedural, Financial & Anti-Fraud. CRM review	Relates directly to the council's vision and priorities and contributes to the council's CAA assessment and Corporate Governance Arrangements.
Learning & Development including review of risks and controls in CRR Completed by in-house team	AUE14	7	1	8	Type 2 and 3, Core Procedural and CIPFA Guideline compliant and , Compliance, Financial & Anti-Fraud. CRM review	
Legal Services including review of risks and controls in CRR Completed by in-house team	AUE32	7	1	8	Type 3, Compliance, Core Procedural, Financial & Anti-Fraud. CRM review	
Democratic Services including review of risks and controls in CRR Completed by in-house team	AUE34	7	1	8	Type 3 and 5, Compliance & Anti-Fraud. Corporate &/or Strategic and CRM review	
LED Completed by in-house team	AUE36	7	1	8	Type 3 and 5, Compliance & Anti-Fraud. Corporate &/or Strategic and CRM review	
SUB - TOTAL		325	31	356		

CRM Review consists of monitoring the corporate risk register to ensure that it has been updated on a timely basis, reviewing the integrity of the risks and controls being entered into the system and ensuring that they have been sensibly and appropriately evaluated.

REVISED INTERNAL AUDIT PLAN – 2010/11

Audit Subject	Ref No Audit	Audit/CRR Days	F / Up Days	Total Days	Type & Scope	Driver
Brought Forward		325	31	356		Relates directly to the council's vision and priorities and contributes to the council's CAA assessment and Corporate Governance Arrangements.
OTHER AUDIT DUTIES						
Governance Statement Controls Completed by in-house team		15		15	Type 5 – Corporate and / or Strategic	
Construction/Ine Admin Completed by in-house team		15		15	Type 3 – Financial, Anti-Fraud compliant	
National Indicators		40		40	Type 5 – Corporate and / or Strategic	
Consultancy Completed by in-house team		20		20		
Audit Contingency / Special Investigations		16		16		
Quarterly Monitoring Exercises on council computerised systems (derived from computer audit plan). Completed by in-house team		12		12	Type 2 and 3 Core Procedural and Cipfa Guideline compliant and Financial, Anti-Fraud	
AUDIT DAYS REQUIRED TO COMPLETE AUDIT PLAN		391	31	422		

CRM Review consists of monitoring the corporate risk register to ensure that it has been updated on a timely basis, reviewing the integrity of the risks and controls being entered into the system and ensuring that they have been sensibly and appropriately evaluated.

REVISED COMPUTER AUDIT - INTERNAL AUDIT PLAN – 2010/11

Appendix 1

Audit Area	Audit Subject	Total Days	Type & Scope
Computer Management	Staff Hardware and Software	3	Type 2 Core Procedural and Cifpa Guideline compliant, and Type 3 Financial, Anti-Fraud compliant, and Type 5 Corporate and/or Strategic, and CRM review and update
	Accuracy and Integrity of Costs	3	
	Compliance with council policies	-	
	Relevance, reliability and integrity of information	3	
	Compliance with statutory requirements	2	
	Safeguarding of council's assets	2	
Total		13	
Project Management	Project initiation and ongoing monitoring	7	
	Provision of advice on internal controls	3	
	Review of project methodology	1	
	Review of Development Test Cycle	1	
Total		12	
Information Security	Virus Controls and Firewalls	2	
	Access Controls – (ICT software)	2	
	Security Alerts	-	
	Backing up	1	
	Flood, Fire, UPS and physical / logical safeguards	-	
Total		5	
Help Desk	Support and Customer Service	2	
	Help Desk Procedures	2	
	Touchpaper Computer System	1	
Total		5	
	Follow up of Recommendation Implementation Plan and points forward/issues outstanding from previous computer audit	5	
Carried Forward		40*	

CRM Review consists of monitoring the newly populated corporate risk register to ensure that it has been updated on a timely basis, and reviewing the integrity of the risks and controls being entered into the system and ensuring that they have been sensibly and appropriately evaluated.

*reflects the agreed outsourced days as per the report dated 26th March 2009

Legend

- Type 1 – Core financial and External Audit compliant
- Type 2 – Core Procedural and Cifpa Guideline compliant
- Type 3 – Financial, Anti-Fraud compliant
- Type 4 – Organisation, Management and HR related
- Type 5 – Corporate and / or Strategic

REVISED COMPUTER AUDIT - INTERNAL AUDIT PLAN – 2010/11

STREET SCENE - INTERNAL AUDIT PLAN – 2010/11

Appendix 2

Audited Areas	Audit Ref No	Risk Register Ref	CRM Days	Audit Days	F/ Up Days	Total Days	Type & Scope
Audit 1 Grounds Maintenance Cemeteries	SS02 SS03 AUE24 SS04		.5	11	.5	12	Type 3 and 5 Financial & Anti-Fraud Corporate and/or Strategic CRM review
Audit 2 Public Conveniences Street Cleansing	SS05 SS06		.5	5	.5	6	Type 5 Corporate and/or Strategic
Audit 3 Refuse and Recycling	SS08		.5	9	.5	10	Type 3 and 5 Financial & Anti-Fraud Corporate and/or Strategic CRM review
Audit 4 Beaches & Foreshore Emergency Planning	SS11 SS13		-	4		4	Type 3 and 5 Financial & Anti-Fraud Corporate and/or Strategic CRM review
Audit 5 Car Park Operations	SS14		-	2		2 + 10 days from general plan	Type 3 and 5 Financial & Anti-Fraud
Audit 6 Maintenance to buildings/structures Bus Shelters	SS16 SS19 SS20 SS21		-	3	-	3	Type 3 and 5 Financial & Anti-Fraud Corporate and/or Strategic CRM review
Audit 7			-	-	-	-	

STREET SCENE - INTERNAL AUDIT PLAN – 2010/11

Audit 8							
Sewage Treatment Works	SS24		-	3	-	3	Type 3
Supervision and Management	SS25						Financial & Anti-Fraud
Blocked Drains	SS26						CRM review
Street Scene Contingency						-	
Total Audit Days			1.5	37	1.5	40	

CRM Review consists of monitoring the newly populated corporate risk register to ensure that it has been updated on a timely basis, and reviewing the integrity of the risks and controls being entered into the system and ensuring that they have been sensibly and appropriately evaluated.

Legend

- Type 1 – Core financial and External Audit compliant
- Type 2 – Core Procedural and Cipfa Guideline compliant
- Type 3 – Financial, Anti-Fraud compliant
- Type 4 – Organisation, Management and HR related
- Type 5 – Corporate and / or Strategic

CONTRACT AUDIT - INTERNAL AUDIT PLAN – 2010/11

Appendix 3

Audit Area	Audit Subject	CRM Days	Audit Days	F/ Up Days	Total Days	Type & Scope
Housing	Management of Contracts	1	8	1	10	Type 2 Core Procedural and Cipfa Guideline compliant; and Type 3 Financial, Anti-Fraud compliant; and Type 5 Corporate / Strategic /Strategic, CRM review and
ICT	Print and Post	.5	3	.5	4	
OD	Car Leases (include within Payroll)		2		2	
	Communications & Improvement		2		2	
	Learning and Development		2		2	
Street Scene	Technical Services	1	8	1	10	
Carried Forward		2.5	25	2.5	30	

CRM Review consists of monitoring the newly populated corporate risk register to ensure that it has been updated on a timely basis, and reviewing the integrity of the risks and controls being entered into the system and ensuring that they have been sensibly and appropriately evaluated.

Legend

- Type 1 – Core financial and External Audit compliant
- Type 2 – Core Procedural and Cipfa Guideline compliant
- Type 3 – Financial, Anti-Fraud compliant
- Type 4 – Organisation, Management and HR related
- Type 5 – Corporate and / or Strategic

CORPORATE GOVERNANCE WORK PLAN 2010/11

Month		Update Audit and Governance Policies, Strategies, Procedures, Codes of Practice, Explanatory Leaflets etc	NFI ³	Annual Governance Statement 2009/10 ⁴	Key Lines of Enquiry 2009/10 - Use of Resources KLoEs and Corporate Governance KLoEs ⁵	Corporate Risk Management ⁶	Audit & Governance Training for council staff and members ⁷	Ongoing Management of staff resources, workloads and plans of the Internal Audit Section ⁸
2009								
April			↓	↓				
May	Audit & Governance Committee Reports ¹							
June								
July		Including Council's Financial Regulations and Contract Standing Orders ²						
August	Audit & Governance Committee Reports ¹							
September								
October								
November	Audit & Governance Committee Reports ¹							
December								
2010								
January	A & G & CRMG Committee Reports ¹							
February	A & G & CRMG Committee Reports ¹			Annual Governance Statement 2010/11 ⁴				
March								

Notes to the Corporate Governance Work Plan

¹ Audit & Governance Committee – this Committee meets 5 times a year, it is supplemented by an Audit & Governance Committee Agenda, which prompts for different reports from the various officers (both internal and external) who report to it. The Committee requires regular updates on progress of internal audit and corporate governance work together with action plans relating to the Annual Governance Statement and Executive Summaries from audit reports.

² Policies, procedures and Codes – the IA and Governance section take responsibility for many financial and ethical policies and codes, these need to be reviewed on a regular basis and updated where applicable. Policies include the Code of Corporate Governance, Anti-Fraud, Theft and Corruption Policy, Fraud Strategy, Guide to Corporate Risk Management, Guide to Internal Audit and the Audit Charter. A major project for this year is the review of the Council's Financial Regulations and Contract Standing Orders.

³ NFI – National Fraud Initiative, the Audit & Governance Manager is the key contact and co-ordinating officer and deals with incoming and outgoing queries, investigates cases of potential fraud relating to council staff, co-ordinates investigations by other sections and/or directorates and ensures the Audit Commission's database is updated by nationally agreed deadlines.

⁴ Annual Governance Statement – this document accompanies the Council's financial statements and is signed off by the Chief Executive and the Leader of the Council, reviewed by the External Auditors and complements the Council's corporate governance arrangements. The Audit and Governance Committee keep the Governance Statement Action Plan under review.

⁵ Key Lines of Enquiry 2009/10 - this includes the 'harder test' KLoEs under Use of Resources and the KLoEs relating to Corporate Governance. The KLoEs relating to Corporate Governance are required to be completed for the Annual Governance Statement (item 5 above). Key Lines of Enquiry are reviewed by the External Auditors and support the Council's rating under CAA.

⁶ Corporate Risk Management has been re-launched within the Council with the procurement and implementation of a new Corporate Risk Management System and a new work process whereby Heads of Service are responsible for updating the Corporate Risk Register. The Audit & Governance Manager is the Council's key contact for Corporate Risk Management and works with members and staff to ensure the council's risks are identified and mitigated as far as possible. The Audit & Governance Manager will remain the systems administrator for the Risk Register and work with the CRMG to champion corporate risk management within all areas of the Council's business.

⁷ The provision of Audit & Governance Training when required

⁸ Ongoing Management of the Internal Audit Section – management of staff, systems, workloads, plans, procedures etc pertaining to the internal audit service.



REQUEST FOR EXEMPTION TO STANDING ORDERS

An exemption to Standing Orders can be made under SO 1.11 – 1.15. No exemption can be used if the EC Procedure applies.

Name: Tanith Cox	Date: 18 th Feb 2010
Directorate:	Service: Internal Audit & Governance
E-Procurement System URN:	Value: approx £25,000

<p><u>Background (including supplier details costs etc):</u></p> <p>During 2009/10 the Council conducted a tendering exercise and a contract for the provision of internal audit services and computer audit services was awarded to external bodies for a period of one year only.</p> <p>There continues to be a mis-match in current resources 'v' the original 2010/11 audit plan, in that the service needs additional audit resources to complete the original plan. However, it is recognised that, in the current financial climate, it is very unlikely that additional resources will be provided.</p> <p>Completion of the 2010/11 Audit Plan is dependent upon retaining existing audit resources and extending the contract with the external providers.</p> <p>This Exemption asks for formal permission to extend these contracts for a further year.</p>
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<u>Business Reasons for an Exemption:</u>		
Although the following are justifiably accepted as valid reasons for an exemption to Standing Orders, they are closely monitored and should be applied only in cases where a full procurement exercise is not a viable option. (please tick appropriate boxes)		
	✓	
An Emergency		
Goods or Services to existing systems or kit		
Purchase or repair of patented or proprietary articles sold only at a fixed price		
Effective competition is prevented by government control		
Goods and/or Services recommended by a Central Government Department		
Extension to an existing contract for the purpose of achieving Best Value	✓	

Purchase or Sale by Auction		
Where the Contract is with a Public Utility Company or other organisation who will assume liability for the works on completion e.g. sewer adoption		
Other Reasons (please provide details)		

Business Benefits for an Exemption:
 Financial Savings / Efficiencies etc:
 The Contractors have already provided an excellent service during 2009/10 and are now familiar with Council personnel and systems. It would not be cost effective to launch another tender exercise.

What are the implications to the following:

Finance: None, the budget has been provided

Human Resources: None

ICT: None, adequate ICT exists

Asset Management: None

Strategic and/or Operational Objectives: Helps to achieve our strategic and/or operational objectives by giving assurance on risks, controls and efficient/effective use of resources.

Risk Assessment:

Detail risks here:
 The operational (service risk) is specified in the Council's Corporate Risk Register at Aud-RK-0027 - The provision of an efficient and effective audit and governance service.

Or attach print from the RM system

Signature of Officer Requesting Exemption:
 Tanith Cox

Supporting Signature of Corporate Director:
 Diccon Pearse

Supporting Signature of Head of Legal, Licensing and Democratic Services:
 Rachel Pocock

Supporting Signature of Audit Manager (confirming Financial Regulations and Standing Orders have been adhered to)

Tanith Cox

PLEASE NOTE:

Standing Order 1.13 requires you to prepare a report for the Executive Board to support the action taken.

Internal Audit are required under Standing Orders to keep a Register of Exemptions, please ensure your report to Executive Board is copied to Internal Audit.