

East Devon District Council

Proposed 2019-20 Internal Audit Plan and Internal Audit Charter

The Internal Audit Plan: Summary

The internal audit plan represents a summary of the proposed audit coverage that the internal audit team will deliver throughout the 2019/20 financial year.

Delivery of an internal audit programme of work that provides sufficient and appropriate coverage, will enable us to provide a well-informed and comprehensive year-end annual internal audit opinion.

Introduction and Objective of the Internal Audit Plan

Internal audit provides an independent and objective opinion on the Authority's risk management, governance, and control environment by evaluating its effectiveness.

Prior to the start of each financial year, SWAP, in conjunction with senior management, put together a proposed plan of audit work. The objective of our planning process and subsequent plan is to put us in a position to provide a well-informed and comprehensive annual audit opinion, based on sufficient and appropriate coverage of key business objectives, associated risks, and risk management processes.

The outcomes of each of the audits in our planned programme of work, will provide senior management and Members with assurance that the current risks faced by the Authority in these areas are adequately controlled and managed.

It should be noted that internal audit is only one source of assurance, and the outcomes of internal audit reviews should be considered alongside other sources, as part of the 'three lines of defence' assurance model. Key findings from our internal audit work should also be considered in conjunction with completion of the Authority's AGS.

It is the responsibility of the Authority's Senior Management Team and the Audit Committee, to confirm that the audit coverage contained within the proposed audit plan is sufficient and appropriate in providing independent assurance against the key risks faced by the organisation.

When reviewing the proposed internal audit plan (as set out in Appendix 1), key questions to consider include:

- Are the areas selected for coverage this coming year appropriate?
- Does the internal audit plan cover the organisation's key risks as they are recognised by the Senior Management Team and Audit and Governance Committee?
- Is sufficient assurance being received within our annual plan to monitor the organisation's risk profile effectively?

The Internal Audit Plan: Approach

To develop an appropriate risk-based audit plan, SWAP have consulted with senior management, as well as reviewing key documentation, in order to obtain an understanding of the organisation's strategies, key business objectives, associated risks, and risk management processes.

Approach to Internal Audit Planning 2019/20

The factors considered in putting together the 2019/20 internal audit plan have been set out below:



Due to the pace of change within Local Authorities, it is becoming increasingly difficult to accurately predict longer-term key organisational risks. Our approach to delivering your internal audit plan will remain flexible to meet that change and respond to new and emerging risks. We will adopt an 'agile' approach and each quarter I will review the next quarter's plan to ensure that we are auditing the right areas at the right time; any necessary changes will of course be agreed with Senior Management and the Audit and Governance Committee will be kept informed.

The Internal Audit Plan: Risk Assessment

A documented risk assessment prior to developing an internal audit plan, ensures that sufficient and appropriate areas are identified for consideration.

As above, it is the responsibility of the Authority's Leadership Team, and the Audit Committee to ensure that, following our risk assessment, the proposed plan contains sufficient and appropriate coverage.

Internal Audit Annual Risk Assessment

Our 2019/20 internal audit programme of work is based on a documented risk assessment, which SWAP will revisit regularly, but at least annually. The input of senior management as well as review of the Authority's risk register will be considered in this process.

Below we have set out a summary of the outcomes of the risk assessment for East Devon District Council:



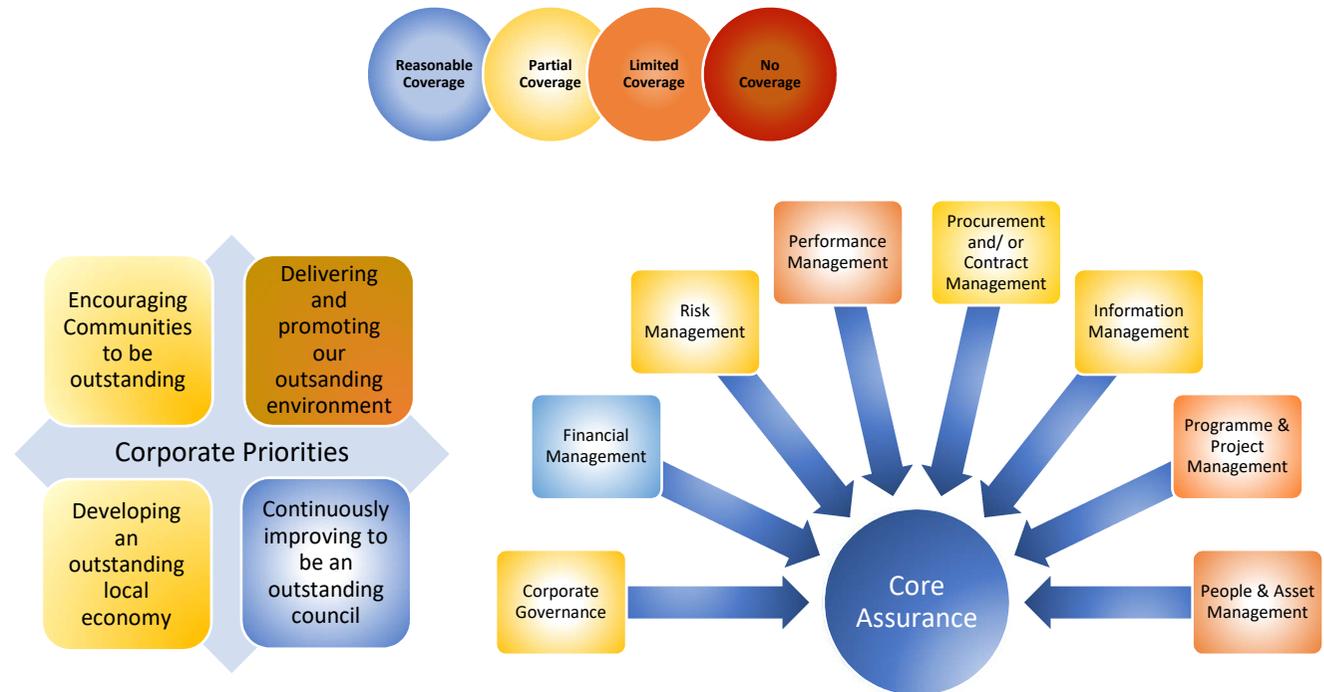
The Internal Audit Plan: Coverage

Following our SWAP Risk Assessment above, we have set out how the proposed 19/20 plan presented in Appendix 1 provides coverage of the Authority's key corporate outcomes, as well as our core areas of recommended coverage.

Internal audit is only one source of assurance; therefore, where we have highlighted gaps in our coverage, assurance should be sought from other sources where possible in order to ensure sufficient and appropriate assurances are received.

Internal Audit Coverage in 2019/20

Following our SWAP risk assessment, we have set out below the extent to which the proposed plan presented in Appendix 1 provides coverage of the Authority's key corporate objectives, as well as our core areas of recommended coverage. Where we have highlighted limited or no coverage, Senior Management and Audit Committee should seek and document assurance from alternative sources, or consider re-focussing internal audit resource to provide coverage of these areas:



Internal audit coverage can never be absolute and responsibility for risk management, governance and internal control arrangements will always remain fully with management. As such, internal audit cannot provide complete assurance over any area, and equally cannot provide any guarantee against material errors, loss or fraud.

The Internal Audit Plan: SWAP

SWAP Internal Audit Services is a public sector, not-for-profit partnership, owned by the public sector partners that it serves. The SWAP Partnership now includes 26 public sector partners, crossing eight Counties, but also providing services throughout the UK.

As a company, SWAP has adopted the following values, which we ask our clients to assess us against following every piece of work that we do:

- Candid
- Relevant
- Inclusive
- Innovative
- Dedicated

Your Internal Audit Service

Audit Resources

The 2019/20 internal audit programme of work will be equivalent to 376 days. The current internal audit resources available represent a sufficient and appropriate mix of seniority and skill to be effectively deployed to deliver the planned work. The key contacts in respect of your internal audit service for East Devon District Council are:

Alastair Woodland, Assistant Director – Alastair.woodland@SWAPaudit.co.uk, 07720312467
Georgina Teale, Senior Auditor – Georgina.teale@SWAPaudit.co.uk

Conformance with Public Sector Internal Audit Standards

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

Every three years, SWAP is subject to an External Quality Assessment of Internal Audit Activity. The last of these was carried out in March 2016 which confirmed conformance with the Public Sector Internal Audit Standards.

Conflicts of Interest

We are not aware of any conflicts of interest within East Devon District Council that would present an impairment to our independence or objectivity. Furthermore, we are satisfied that we will conform with our IIA Code of Ethics in relation to Integrity, Objectivity, Confidentiality, and Competency.

Consultancy Engagements

As part of our internal audit service, we may accept proposed consultancy engagements, based on the engagement's potential to improve management of risk, add value and improve the organisation's operations. Consultancy work that is accepted, will contribute to our annual opinion and will be included in our plan of work.

Approach to Fraud

Internal audit may assess the adequacy of the arrangements to prevent and detect irregularities, fraud and corruption. We have dedicated counter fraud resource available to undertake specific investigations if required. However, the primary responsibility for preventing and detecting corruption, fraud and irregularities rests with management who should institute adequate systems of internal control, including clear objectives, segregation of duties and proper authorisation procedures.

The Internal Audit Plan: SWAP

Over and above our internal audit service delivery, SWAP will look to add value throughout the year wherever possible. This will include:

- Benchmarking and sharing of best-practice between our public-sector Partners
- Regular newsletters and bulletins containing emerging issues and risks
- Communication of fraud alerts received both regionally and nationally
- Annual Member training sessions

Our Reporting

A summary of internal audit activity will be reported quarterly to senior management and the Audit Committee. This reporting will include any significant risk and control issues (including fraud risks), governance issues and other matters that require the attention of senior management and/or the Audit Committee. We will also report any response from management to a risk we have highlighted that, in our view, may be unacceptable to the organisation.

Internal Audit Performance:

As part of our regular reporting to senior management and the Audit Committee, we will report on internal audit performance. The following performance targets will be used to measure the performance of our audit activity:

Performance Measure	Performance Target
<p style="text-align: center;"><u>Delivery of Annual Internal Audit Plan</u> Completed at year end</p>	>90%
<p style="text-align: center;"><u>Quality of Audit Work</u> Overall Client Satisfaction <i>(did our audit work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence, and Value to the Organisation)</i></p>	>95%
<p style="text-align: center;"><u>Outcomes from Audit Work</u> Value to the Organisation <i>(client view of whether our audit work met or exceeded expectations, in terms of value to their area)</i></p>	>95%

It should be noted that the audit titles and high-level scopes included below are only indicative at this stage for planning our resources. At the start of each audit, an initial discussion will be held to agree the specific terms of reference for the piece of work, which includes the objective and scope for the review.

Audit Name	Areas of Coverage and Brief Rationale	Quarter	Link Corporate Risk Register (Strategic or Operational)	Link to Corporate Outcome	Healthy Organisation Theme
<p>Key Control: Key Control Audits are completed as an assessment of the Council's financial control environment. It is essential that all key controls are operating effectively to provide management with the necessary assurance that there is a satisfactory framework on internal control. Financial controls underpin the statement of accounts.</p>					
Accounts Receivable (Debtors)	<p>Accounts receivable that hasn't been looked at since 2013-14. £320 m in income. Should include debt management (problem debt for customers). This review will seek to provide assurance around key controls, namely, reconciliations between non-centralised systems, regular and timely action in chasing debts, processes for identification of all debts, management information and monitoring arrangements.</p>	1	<p>Strategic: Insufficient Financial Resources to achieve Council Priorities</p>	<p>Continuously Improving to be an outstanding council</p>	<p>Financial Management</p>
Treasury Management	<p>Review areas of investment to ensure money is safe and secure and in line with the treasury management strategy. Changes in this area include:</p> <ul style="list-style-type: none"> • Prudential Code (2017) • Treasury Management Code (2017) • Statutory Guidance on Local Authority Investments (2018) • Statutory Guidance on Minimum Revenue Provision (2018) 	3	<p>Operational: Management of Investments</p>	<p>Continuously Improving to be an outstanding council</p>	<p>Financial Management</p>
Housing Benefit	<p>With the roll out of Universal Credit the volume of work in HB has reduced. However, risks remain the same as before and it is imperative that claims are processed without error to avoid EDDC picking up the cost of incorrectly processed applications/amendments. Significant volumes of transactions and money still flow through the HB system.</p>	3	<p>Operational: Delay in Processing Housing Benefit/Reduction on HB subsidy</p>	<p>Continuously Improving to be an outstanding council</p>	<p>Financial Management</p>
<p>Governance, Fraud & Corruption: Governance, Fraud and Corruption Audits focus primarily on key risks relating to cross cutting areas that are controlled and/or impact at a Corporate rather than Service specific level. It also provides an annual assurance review of areas of the Council that are inherently higher risk.</p>					
Corporate Health and Safety	<p>Health and Safety is a high-risk area in certain parts of the Council such as for litter picking on busy highways. Also, protection of staff from abusive customers that visit at Exmouth Town Council which has been an issue.</p>	1	<p>Strategic: Failure to adequately protect staff health and safety at work</p>	<p>Continuously Improving to be an outstanding council</p>	<p>Risk Management</p>

Audit Name	Areas of Coverage and Brief Rationale	Quarter	Link Corporate Risk Register (Strategic or Operational)	Link to Corporate Outcome	Healthy Organisation Theme
Commercial Property Investment (Framework)	<i>Whether it's CIPFA, Central Government, the press or the public, there is significant interest in local authorities' commercial investments. A new framework has just been introduced. It's essential that an agreed Commercial Strategy is in place. This review would seek to ensure that the governance arrangements being proposed would stand up to scrutiny, including; budget (minimum revenue provision (MRP) consideration), risk assessment, business case, compliance to regulations (Prudential Code), scrutiny process, monitoring arrangements and challenge.</i>	2	Not currently in any risk register	Developing an Outstanding Local Economy	Procurement &/or Contract Management
Reserves Management	<i>Whilst the key Financial Control audits provide a useful routine check on the main revenue and expenditure areas, they will not provide a full picture to how sound the financial position of the organisation is. With 'Austerity' still firmly in place for local government (in Feb 2016 the DCLG published a four-year settlement offer to LAs it detailed RSG would reduce by up to 78% by 2020) and central government failing to provide clarity on future funding arrangements (Business Rates) financial pressures in future years will remain challenging. This audit is to look at key strategic aspects of the financial position and future projection of finances of the Authority. Key areas that will be included are: reserves position and management; review of risk assessment on minimum level of reserves; use of reserves. Work from the transformation audit and key control audits will help shape a picture of the financial position and direction of travel.</i>	2	Strategic: Insufficient Financial Resources to achieve Council Priorities	Continuously Improving to be an outstanding council	Financial Management
Business Continuity	<i>No assurance able to be provided in 2018/19. Office locations have changed, and some ways of working have changed. This review will seek to ensure that business impact analysis has been undertaken, 'critical systems and services' have been identified, staff have been appropriately trained and key systems from a BCP point of view tie in with the ICT recovery plan.</i>	3	Strategic: Failure to adequately plan for emergencies and understand what issues arise in planning for business continuity could lead to a major service failure	Continuously Improving to be an outstanding council	Information Management
Relocation - Benefits Realisation	<i>We are currently undertaking a review on the benefit realisation for Exmouth. The 2019/20 review will focus on the benefit realisation around the move from Knowle to Blackdown House. Aspects of this review will consider whether the key benefits identified in the original business case have been delivered. Any learning aspects will also be captured.</i>	4	Strategic: Not relocating would mean the continued high cost of management and maintenance of Knowle Offices	Continuously Improving to be an outstanding council	Financial Management

Audit Name	Areas of Coverage and Brief Rationale	Quarter	Link Corporate Risk Register (Strategic or Operational)	Link to Corporate Outcome	Healthy Organisation Theme
Information Governance (including GDPR)	<p>Only looked at certain areas in 2018-19. Could include management of breaches. Will also follow up the recommendations from 2018/19.</p> <p>Aspects to consider:</p> <ul style="list-style-type: none"> - gap analysis - law Enforcement Directive implementation - data storage arrangements, both physical and electronic - confidentiality & integrity & availability of data - roles and responsibilities and identification of third-party relationships - organisational awareness and training - Data classification and management 	4	<p>Operational: Failure to process information in accordance with FOI and Data Protection legislation</p>	<p>Continuously Improving to be an outstanding council</p>	<p>Information Management</p>
Members Declaration of Interest (ModernGov)	<p>The Localism Act 2011 requires the Monitoring Officer to establish and maintain a Register of Interest of elected members, as well as a Code of Conduct for members which includes the notion of registering and disclosing pecuniary interest and other interests. The requirement for Officers is covered under the Local Government Act 1972 Section 117. A new system is being used by Members. This review would look at Committee Administration, Gifts and Hospitality and Declaration of Interests.</p>	2	<p>Operational: Failure of members to observe their Code of Conduct</p>	<p>Continuously Improving to be an outstanding council</p>	<p>Corporate Governance</p>
Impact of Universal Credit	<p>Pressure on rental income with tenants receiving income directly and a risk of tenants not paying their rent. This review will look at what EDDC is doing to minimise the impact of universal credit on income and how effective these arrangements are. Also consider the wider impact on poverty.</p>	4	<p>Operational: Loss of Rental Income</p>	<p>Encouraging Communities to be outstanding</p>	<p>Financial Management</p>
Transformation					
Transformation Strategy	<p>Transformation Strategy and Financial Plan has been adopted for 2019-29. How is the Council going to bridge the budget gap for 2020/21? - could involve significant restructuring (Succession Planning). Will the Elections in May cause any significant changes in direction for the Council?</p>	3	<p>Strategic: Insufficient Financial Resources to achieve Council Priorities</p>	<p>Continuously Improving to be an outstanding council</p>	<p>Programme & Project Management</p>

Audit Name	Areas of Coverage and Brief Rationale	Quarter	Link Corporate Risk Register (Strategic or Operational)	Link to Corporate Outcome	Healthy Organisation Theme
Operational: Operational audits are a detailed evaluation of a Service’s control environment. A risk matrix is devised and controls are tested that mitigate those risks. Where weaknesses or areas for improvement are identified, actions are agreed with management and target dated.					
Housing Compliance (Fire, Legionella, Asbestos, Gas)	H&S (Fire, Legionella, Asbestos, Gas) <i>Rolling Programme of audits covering Gas Safety, Fire Safety Management, Asbestos Management and legionella. For 2019-20 the focus will be on Fire Safety Management. General Fund Health & Safety.</i>	2	Operational: Failure to satisfy a compliance requirement.	<i>Encouraging Communities to be outstanding</i>	Asset Management
Tree Management	<i>The Council must ensure trees within the district which are the responsibility of EDDC need a routine survey to assess the Health and Safety against risks relating to property and injury/death. Will consider the way all Council owned trees are identified, logged and inspected to ensure records meet the Healthy and Safety requirements in this area to prove the Authority is legally compliant.</i>	1	Operational: Arboricultural professional liability for dangerous trees - H&S and legal risk	<i>Delivering and Promoting our Outstanding Environment</i>	Risk Management
Integrated Asset Maintenance Contract	<i>New Significant Contract starting in June - different type of contract. Management information, setting up of systems. Automation.</i>	4	Operational: Failure of responsive repairs contractor	<i>Encouraging Communities to be outstanding</i>	Procurement &/or Contract Management
Development Control	<i>Planning is one of the 'High' profile services of a Local Authority. This review will consider the effectiveness of the processes in place to 'offer planning advice', processing of applications, consultation process, meeting of statutory time frames, processes to ensure 'undue' influence is not placed on officers and/or by members, and effective enforcement arrangements are in place.</i>	1	Operational: Failure of correct procedures and practices causing challenges to decisions	<i>Developing an Outstanding Local Economy</i>	Performance Management
Follow -up: Follow up reviews are undertaken where a previous audit has returned a 'Partial Assurance' or 'No Assurance'. This is to provide assurance that areas of weakness have been addressed. Follow up reviews will only focus on the areas of weakness identified in the original review.					
Housing Payments	Invoice <i>Housing Maintenance still included to ensure controls effective for invoice payments as the contract comes to an end in June 2019.</i>	1	Operational: Failure of responsive repairs contractor	<i>Encouraging Communities to be outstanding</i>	Procurement &/or Contract Management
Planning, Advice and Support					
Follow Up	<i>Time to follow up Partial/No Assurance audits that arise in year and need to be followed up.</i>	2-4	N/A	N/A	N/A
SWAP Development	Audit <i>The importance of the IA team keeping up to date with developments in the services they audit, latest audit and risk developments in the Public Sector and necessary training.</i>	1-4	N/A	N/A	N/A
Corporate Advice	<i>Guidance and advice on best practice, members training</i>	1-4	N/A	N/A	N/A

Audit Name	Areas of Coverage and Brief Rationale	Quarter	Link Corporate Risk Register (Strategic or Operational)	Link to Corporate Outcome	Healthy Organisation Theme
Committee Reporting & Attendance	<i>Drafting Reports and attending Audit and Governance Committees</i>	1-4	N/A	N/A	N/A
Planning/Client Liaison	<i>Audit planning, liaison with S151 Officer, Senior Officers, SMT and External Audit</i>	1-4	N/A	N/A	N/A

The Internal Audit Charter

Purpose

The purpose of this Charter is to set out the nature, role, responsibility, status and authority of internal auditing within East Devon District Council, and to outline the scope of internal audit work.

Approval

This Charter was approved by the Audit and Governance Committee on 26 July 2018 and is reviewed each year to confirm it remains accurate and up to date. It was last reviewed by the Audit and Governance Committee on 21 March 2019*.

Provision of Internal Audit Services

The internal audit service is provided by the South West Audit Partnership Limited (SWAP). SWAP is a Local Authority controlled company. This charter should be read in conjunction with the Service Agreement, which forms part of the legal agreement between the SWAP partners.

The budget for the provision of the internal audit service is determined by the Council, in conjunction with the Members Meeting. The general financial provisions are laid down in the legal agreement, including the level of financial contribution by the Council, and may only be amended by unanimous agreement of the Members Meeting. The budget is based on an audit needs assessment that was carried out when determining the Council's level of contribution to SWAP. This is reviewed each year by the S151 Officer in consultation with the Chief Executive of SWAP.

Role of Internal Audit

The Accounts and Audit (England) Regulations 2015, state that: *"A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the public sector internal auditing standards or guidance."*

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the Council's operations. It helps the Council accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Responsibilities of Management and of Internal Audit

Management¹

Management is responsible for determining the scope, except where specified by statute, of internal audit work and for deciding the action to be taken on the outcome of, or findings from, their work. Management is responsible for ensuring SWAP has:

- the support of management and the Council; and
- direct access and freedom to report to senior management, including the Council's Chief Executive and the Audit & Governance Committee.

Management is responsible for maintaining internal controls, including proper accounting records and other management information suitable for running the Authority. Management is also responsible for the appropriate and effective management of risk.

¹ In this instance Management refers to the Senior Management Team.

*subject to approval in March 2019

Internal Audit

Internal audit is responsible for operating under the policies established by management in line with best practice.

Internal audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note. SWAP has been independently assessed and found to be in Conformance with the Standards.

Internal audit is not responsible for any of the activities which it audits. SWAP staff will not assume responsibility for the design, installation, operation or control of any procedures. SWAP staff who have previously worked for East Devon District Council will not be asked to review any aspects of their previous department's work until one year has passed since they left that area.

Relationship with the External Auditors/Other Regulatory Bodies

Internal Audit will co-ordinate its work with others wherever this is beneficial to the organisation.

Status of Internal Audit in the Organisation

The Chief Executive of SWAP is responsible to the SWAP Board of Directors and the Members Meeting. Appointment or removal of the Chief Executive of SWAP is the sole responsibility of the Members Meeting.

The Chief Executive for SWAP, the Executive Director and Assistant Director also report to the Strategic Lead - Finance, as Section 151 Officer, and reports to the Audit and Governance Committee as set out below.

The Assistant Director will be the first and primary point of contact for East Devon District Council for all matters relating to the Audit and Governance committee, including the provision of periodic reports, as per company policy. The Assistant Director is also responsible for the design, development and delivery of audit plans, subject to the agreement of the partner or client.

Scope and authority of Internal Audit work

There are no restrictions placed upon the scope of internal audit's work. SWAP staff engaged on internal audit work are entitled to receive and have access to whatever information or explanations they consider necessary to fulfil their responsibilities to senior management. In this regard, internal audit may have access to any records, personnel or physical property of East Devon District Council.

Internal audit work will normally include, but is not restricted to:

- reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify and report such information;
- evaluating and appraising the risks associated with areas under review and make proposals for improving the management of risks;
- appraise the effectiveness and reliability of the enterprise risk management framework and recommend improvements where necessary;
- assist management and Members to identify risks and controls with regard to the objectives of the Council and its services;

- reviewing the systems established by management to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and determining whether East Devon District Council is in compliance;
- reviewing the means of safeguarding assets and, as appropriate, verifying the existence of assets;
- appraising the economy, efficiency and effectiveness with which resources are employed;
- reviewing operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programmes are being carried out as planned.
- reviewing the operations of the council in support of the Council's anti-fraud and corruption policy.
- at the specific request of management, internal audit may provide consultancy services provided:
 - the internal auditor's independence is not compromised
 - the internal audit service has the necessary skills to carry out the assignment, or can obtain such skills without undue cost or delay
 - the scope of the consultancy assignment is clearly defined and management have made proper provision for resources within the annual audit plan
 - management understand that the work being undertaken is not internal audit work.

Planning and Reporting

SWAP will submit to the Audit and Governance Committee, for approval, an annual internal audit plan, setting out the recommended scope of their work in the period.

The annual plan will be developed with reference to the risks the organisation will be facing in the forthcoming year, whilst providing a balance of current and on-going risks, reviewed on a cyclical basis. The plan will be reviewed on a quarterly basis to ensure it remains adequately resourced, current and addresses new and emerging risks.

SWAP will carry out the work as agreed, report the outcome and findings, and will make recommendations on the action to be taken as a result to the appropriate manager and Director. SWAP will report at least two times a year to the Audit and Governance Committee. SWAP will also report a summary of their findings, including any persistent and outstanding issues, to the Audit and Governance Committee on a regular basis.

Internal audit reports will normally be by means of a brief presentation to the relevant manager accompanied by a detailed report in writing. The detailed report will be copied to the relevant line management, who will already have been made fully aware of the detail and whose co-operation in preparing the summary report will have been sought. The detailed report will also be copied to the Strategic Lead – Finance (Section 151 Officer) and to other relevant line management.

The Assistant Director will submit an annual report to the Audit and Governance Committee providing an overall opinion of the status of risk and internal control within the council, based on the internal audit work conducted during the previous year.

In addition to the reporting lines outlined above, the Chief Executive of SWAP and SWAP Directors and Assistant Directors have the unreserved right to report directly to the Leader of the Council, the Chairman of the Audit and Governance Committee, the Council's Chief Executive Officer or the External Audit Manager.

Revised March 2019