TO: GOVERNANCE AND AUDIT COMMITTEE
29TH JANUARY 2020

INTERNAL AUDIT INTERIM REPORT
1ST April 2019 – 31st December 2019

(Head of Audit and Risk Management)

1   PURPOSE OF REPORT

1.1   This report provides a summary of Internal Audit activity during the period April to December 2019.

2   EXECUTIVE SUMMARY

2.1   The report summarises progress and outcome of work carried out by both internal audit contractors and the in-house team in accordance with the Annual Internal Audit Plan approved by the Governance and Audit Committee. Any significant developments since the time of writing will be reported verbally to the Committee and included in future assurance reports

3   RECOMMENDATION

3.1   The Governance and Audit Committee are asked to note the attached report.

4   REASONS FOR RECOMMENDATION

4.1   To ensure that the Governance and Audit Committee are aware of the internal audit work performed and conclusions reached.

5   ALTERNATIVE OPTIONS CONSIDERED

5.1   No alternative options available.

6   SUPPORTING INFORMATION

6.1   Under the Council's Constitution and Scheme of Delegation the Borough Treasurer is responsible for the administration of the financial affairs of the Council under Section 151 of the Local Government Act 1972. Professional guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) requires the provision of an effective Internal Audit function to partly fulfil his responsibilities under Section 151. Internal Audit are required to comply with the Public Sector Internal Audit Standards which set out the ethical and operational standards for internal audit.

6.2   The provision of Internal Audit services is largely outsourced to Mazars Public Sector Internal Audit. Mazars are responsible for delivering approximately two thirds of the audits set out in the Annual Internal Audit Plan approved by the Governance and Audit Committee in March 2019. IT audits are undertaken by TIAA Limited. The remaining audits are delivered by Wokingham internal audit team under an agreement under Section113 of the Local Government Act 1972 which provides for the sharing of staff resources or are undertaken in house. Reading Borough Council provide Counter Fraud support and training under this same agreement. The attached report summarises delivery

to date on the audits approved under the Plan and other assurance activities carried out in-house within Audit and Risk Management.

6.3 In addition, as raised in my Annual Report for 2018/19, the assurance opinion definitions and recommendation priorities have been redefined to provide a clearer insight into the degree of severity of opinions and recommendations by splitting the "Limited" opinion into inadequate and partial and priority 1 recommendations into critical and major. Additionally, the "Significant" audit assurance opinion which was used rarely due to the narrow way it was defined has been replaced with a "Good" opinion which can still be given if recommendations have been raised if these are only low priority.

7   ADVICE RECEIVED FROM STATUTORY AND OTHER OFFICERS

Borough Solicitor

7.1   There are no specific legal implications arising from this report.

Borough Treasurer

7.2   There are no financial implications arising from this report. The work of internal audit is key to providing assurance about the effectiveness of the Council's internal control environment.

Equalities Impact Assessment

7.3   Not applicable.

Strategic Risk Management Issues

7.4   Internal Audit provides assurance on the Council's control environment based on the work undertaken and areas audited. Internal control is based upon an ongoing process designed to identify and prioritise risks and to evaluate the likelihood of those risks being realised and the impact should they arise. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure altogether. No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance

Other Officers

7.5   Not applicable.

8   CONSULTATION

8.1   Not applicable.

Background Papers

Annual Internal Plan 2019/20
Strategic Risk Register

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BRACKNELL FOREST COUNCIL

HEAD OF AUDIT AND RISK MANAGEMENT'S INTERIM REPORT

JANUARY 2020

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1.BACKGROUND

1.1   The Council is required under the Accounts and Audit (Amendment) (England) Regulations to "maintain an adequate and effective system of internal audit of its accounting records and of its systems of internal control in accordance with the proper practices in relation to internal control." This report summarises the activities of Internal Audit for the period April to December 2019 drawing together progress on the Annual Internal Audit Plan, risk management and other activities carried out by Internal Audit.

2. INTERNAL AUDIT

2.1   The basic approach adopted by Internal Audit falls broadly into four types of audit:

- System reviews provide assurance that the system of control in all activities undertaken by the Council is appropriate and adequately protects the Council's interests.

- Regularity (financial) checking helps ensure that the accounts maintained by the Council accurately reflect the business transacted during the year. It also contributes directly towards the external auditor's audit of the annual accounts.

- Computer/IT audits, carried out by specialist audit staff, provide assurance that an adequate level of control exists over the provision and use of computing facilities

- Certification as required by relevant Government departments that grant monies have been spent in accordance with grant terms and conditions.

2.2   Recommendations are made after individual audits, leading to an overall assurance opinion for the system or establishment under review and building into an overall annual assurance opinion on the Council's operations called the Head of Internal Audit Annual Opinion. The different categories of recommendation and assurance opinions are set out in the following tables.

2.3   Since 1st April 2019 we have been categorising our **audit opinions** according to our assessment of the controls in place and the level of compliance with these controls as follows::

	Good - There is a sound system of internal control designed to achieve the objectives of the system/process and manage the risks to the achievement of objectives and this is being complied with. Recommendations will only be of low priority.
	Adequate - there is basically a sound system of control but there are some areas of minor weakness and/or some areas of non- compliance which put the system/process objectives at risk. Recommendations will only be low or moderate in

	priority.
	Partial - there are areas of weakness and/or non- compliance with control which put the system/process objectives at risk and undermine the system's overall integrity. Recommendations may include major recommendations but could only include critical priority recommendations if mitigated by significant strengths elsewhere.
	Inadequate - controls are weak across a number areas of the control environment and/or not complied with putting the system/process objectives at significant risk. Recommendations will include major and/or critical recommendations
	None - There is no control framework in place and management is inadequate leaving the system open to risk of significant error or fraud.

2.4   We now categorise our recommendations according to their level of priority as set out below:

	Critical - Critical and urgent in that failure to address the risk could lead to factors such as significant financial loss, significant fraud, serious safeguarding breach, critical loss of service, critical information loss, failure of major projects, intense political or media scrutiny. Remedial action must be taken immediately.
	Major - failure to address issues identified by the audit could have significant impact such as high financial loss, safeguarding breach, significant disruption to services, major information loss, significant reputational damage or adverse scrutiny by external agencies. Remedial action to be taken urgently.
	Moderate - failure to address issues identified by the audit could lead to moderate risk factors materialising such as medium financial loss, fraud, short term disruption to non-core activities, scrutiny by internal committees, limited reputational damage from unfavourable media coverage. Prompt specific remedial should be taken.
	Low - failure to address issues identified by the audit could lead to low level risks materialising such as minor errors in system operations or processes, minor delays without impact on service or small financial loss. Remedial action is required.

2.3   We formerly categorised our **audit opinion** according to the following:::

	Significant - there is a sound system of internal controls to meet the system objectives and manage risks and testing performed indicates that controls tested are consistently complied with
	Satisfactory - there is basically a sound system of internal controls to manage risk although there are some minor weaknesses in controls and/or there is evidence that the level of non-compliance may put some minor systems objectives at risk
	Limited - there are some weaknesses in the adequacy of the internal control system and management of risks which put the systems objectives at risk and/or the level of compliance or non-compliance puts some of the systems objectives at risk.
	No assurance - control is weak and management of risks is inadequate leaving the system open to significant error or abuse and/or there is significant non-compliance with basic controls.

2.5   We previously categorised our **recommendations** according to their level of priority as per the following.

	Priority 1- Fundamental weakness in the design of controls or consistent non-compliance with controls that puts the achievement of systems objectives at risk.
	Priority 2 - Weakness in the design of controls or inconsistency in compliance with controls puts the achievement of systems objectives at risk.
	Priority 3- Recommended best practice to improve overall control.

3. SUMMARY OF INTERNAL AUDIT RESULTS TO DATE

3.1 The Annual Internal Audit Plan for 2019/20 was considered and approved by the Governance and Audit Committee on 27th March 2019. This will be updated for the new assurance and recommendation definitions once the operational effectiveness of these has been confirmed. The delivery of the individual audits is largely undertaken by our contractors Mazars Public Sector Internal Audit. In addition, IT audit is undertaken by TIAA Ltd and 9 reviews will be carried out under the Section 113 arrangement with Wokingham Borough Council's Internal Audit Team. In addition, all grants are scheduled to be audited in house.

3.2 During the period April to December 2019, 4 grants were certified, 8 memos without an opinion were finalised, 15 reports were finalised, 8 reports and 2 memos had been issued in draft awaiting management responses, one report is out for discussion and in 11 cases audit work was in progress.

3.3 Delivery against the planned programme is behind original schedule due to the number of audits which have had to be deferred to later in the year to ensure there was time to address weaknesses previously identified. Whilst there are always deferrals in any audit year, there are generally sound reasons for these audits to be deferred and 2 audits have been brought forward to compensate for this, the percentage of audit deferrals in significantly higher than in previous years. The main audit contractors, Mazars have already raised concern about pressure on resources to deliver the Plan that is now end-loaded and in some areas there will be pressure on officers where multiple audits will be ongoing for the same broader service areas in the same quarter. Staff turnover at Mazars is also currently causing delays in timely delivery of reports.

3.4 Details on the status and outcome of all audits are attached at Appendix C. Audits which have been deferred form the original timetabling are clearly noted in the status column where they are marked with "D". A summary of the outcome of finalised and audits with reports issued in draft are set out below.

APRIL TO AUGUST 2019/2020 ASSURANCE LEVELS	NUMBER OF AUDITS		2018/19 ASSURANCE LEVELS	NUMBER OF AUDITS
Good	3		Significant	0
Adequate	14		Satisfactory	30
Partial	4		Limited	19
Inadequate	2			
No assurance	0		No Assurance	0

Total for Audits with an Opinion	23		**Total for Audits with an Opinion**	49	
Follow Up Memos with Major Recommendation and no Opinion	3		**Follow Up Memos with Priority 1 Recommendation and no Opinion**	5	
Other Follow Up Memos/ Reports with no Opinion	7		**Other Follow Up Memos/ Reports with no Opinion**	1	
Total Audits	33		**Total Audits**	55	
Grant Certifications	4		**Grant Certifications**	5	

Identified High Priority Control Issues

3.6 Audits which have identified high priority recommendations will generally be revisited in 2020/21, to ensure successful implementation of agreed recommendations. No critical recommendations have been raised to date in 2019/20 however a number of recommendations falling under our major recommendation category have been raised resulting in inadequate or partial audit opinions some of which have already been reported in the interim report in September 2019. High priority weaknesses were identified at the following audit reports and memos issued since September 2019. Further detail is set out in Appendix A.

AUDITS WHERE HIGH PRIORITY ISSUES HAVE BEEN IDENTIFIED SINCETHE PREVIOUS UPDATE TO COMMITTEE9
COUNCIL WIDE
• Officers Expenses • Purchase Cards
DELIVERY
• Car Parks • Cyber Security

Update of 2018/19 Audits with Limited Assurance Opinions and/or Priority 1 Recommendations

3.7   Since April 2019, ten reports and memos have been issued following follow up or re-audit of audits previously issued with a limited opinion. As shown in Appendix B, in four cases priority 1 recommendations had not been addressed and further major recommendations were raised in accordance with our new definitions. In one case a priority 1 recommendations had only been partially addressed and in another case issues with annual reviews which were not directly relevant to the area audited were found again. These matters will be followed up at the social care pathway follow up in February 2020.

Follow Up of Other 2018/19 Audits

3.8   In December 2019 managers were asked to provide updates on progress on actions to address recommendations raised in 2018/19 audit reports with a satisfactory opinion that would not be subject to further audit in 2019/20. As shown in Appendix D, Managers confirmed that only 65 out of 110 or 59% of of medium and low level priority recommendations had been implemented however this is distorted by one school that did not respond. Excluding the one school which has not responded, the implementation rate is 65%.

Quality Assurance and Improvement Programme

3.9   As shown below, 93% of the client questionnaires indicated the auditees were satisfied with the service. In one case the auditee gave an unsatisfactory assessment on the delays during the audit. In 46% of cases internal audit providers delivered the first draft report within 15 days of the exit meeting.

	Client Questionnaires		Draft Report /Memo Produced within 15 Days of Exit meeting
	Received	**Satisfactory**	
1st April to 31st December 2019	14	93%	46%
2018/19	20%	100%	70%

4. PROGRESS ON INTERNAL CONTROL ENVIRONMENT 2019/20

4.1   The weakening in controls in 2018/19 is being monitored as audits are delivered to monitor improvement in the control environment. Under the new CMT approach there is now a specific slot for audit and governance every few weeks. It is too early in the year to provide a reasonable prediction of the opinion for 2019/20 especially given the number of audits deferred to quarter 4 at officer request a high proportion of which are follow up or re-audits of limited assurance areas. The outcome of audits to date indicates progress in

some areas as noted in section 3.7. This is not the case in all areas and as noted in 3.8 there is a relatively low implementation of audit recommendations raised in audit reports with a satisfactory opinion.

5. RISK MANAGEMENT

5.1   The Strategic Risk Register has already been reviewed three times by the Strategic Risk Management Group (SRMG), twice by the Corporate Management Team and once by the Governance and Audit Committee in 2019/20. Deep dives on individual risks are now taking place at the Governance and Audit Committee starting with the cyber and business continuity risks reviewed in September 2019 and the finance and staffing risks being subject to deep dive review in January 2020.

5.2   Directorate risk registers are already in place and being reviewed quarterly for the Delivery and Central Directorates. A People risk register has now been developed drawing together the risks for the previous Children, Young People and Learning and Adult, Social Care, Health and Housing directorates.

5.3   In addition, the terms of reference for SRMG and the membership have been reviewed to avoid duplication with other working groups, in particular the Information Management Group. The Risk Management Toolkit for managers has also been updated, agreed with SRMG and publicised on the Council's intranet.

5.4   An independent review of risk management arrangements has been undertaken by a risk management consultant from Mazars and the outcome will be reported separately to the Committee.

6. FRAUD AND IRREGULARITY

National Fraud Initiative (NFI)

6.1   The NFI is a biennial data matching exercise first introduced in 1996 and conducted by the Audit Commission to assist in the prevention and detection of fraud and error in public bodies. Bracknell Forest Council is obliged to participate in this. The core mandatory data submitted in the autumn of 2018 was on:

- payroll
- pensions
- trade creditors
- housing waiting lists

- housing benefits (provided by the DWP)

- council tax reduction scheme

- council tax (required annually)

- electoral register (required annually)

- private supported care home residents

- transport passes and permits (including residents' parking, blue badges and concessionary travel)

- licences – market trader/operator, taxi driver and personal licences to supply alcohol

- personal budget (direct payments)

Matches for investigation came through in stages during 2019 and the outcome will be reported in due course.

Benefits Investigations

6.2   On 1st December 2014, the Council's Benefit Fraud Investigation Officers transferred to the Single Fraud Investigation Service (SFIS) within the Department for Work and Pensions (DWP) as part of the national government programme of centralising the investigation of welfare benefit fraud. The Welfare Service passes cases of overpayments in excess of £3k and cases where fraud is suspected to SFIS for investigation. Members of the public are directed to contact the DWP directly where fraud is suspected and so SFIS refers further fraud information requests where fraud has been reported from another source. During the period April 2019 to 13 December 2019 there were 49 referrals to SFIS. We have so far been notified of 1 administrative penalty relating to these cases. During the financial year 2018/19, 55 cases were referred and the Welfare Service have been notified of 6 administrative penalties by SFIS.

From 1st April 2014, if a claimant is notified that they have been overpaid Housing Benefit by £250 or more, which must have occurred wholly after 1st October 2012, Bracknell Forest Borough Council has been able to impose a set Civil Penalty of £50. The £50 Civil Penalty applies if benefit is overpaid because the claimant negligently gave incorrect information and didn't take reasonable steps to correct their mistake or failed to tell the Council about a change or failed to give them information without a reasonable excuse. Between April 2019 and 13th December 2019 the service has applied 38 Civil Penalties. From April 2016 Bracknell Forest Council has applied penalties of £70 in respect of Council Tax. Between April 2019 and 13th December 2019 the service has applied 6 Council Tax Penalties.

Since January 2018 the DWP no longer issue mandatory referrals for Real Time Information (RTI) system for Housing Benefit to detect undeclared income. This has been replaced by the Verify Earnings and Pensions (VEP) Alerts service which provides local authorities with the capability to prevent fraud and error arising through real time identification of changes in income.

The service provides Alerts to users to prompt them to access the service when there is a change in the claimants or partner's employment or pension. The DWP commenced the roll out to Local Authorities from May 2018 with Bracknell Forest Council using the service from October 2018. Between April 2019 and 9th December 2019, 706 changes of circumstances to Housing Benefit were recorded as actioned due to VEP of which approximately 61.8% resulted in a decrease to Housing Benefit, and approximately 26.5% resulted in an increase to Housing Benefit.

Single Person Discount

6.3   During Quarter 3, the Revenues Team started to undertake a further proactive counter fraud exercise on Council Tax Single Person Discount (SPD). This exercise is ongoing and the results will be reported to the Governance and Audit Committee in due course.

Potential Irregularities

6.4   During quarter 3 a number of potential concerns have been raised which Reading Counter Fraud are assisting with. These all relate to external parties and to welfare services.

DIRECTORATE	AUDITS WITH HIGH PRIORITY ISSUES IDENTIFIED SINCE THE LAST INTERIM REPORT	
	Purchase Cards (Also limited in 2018/19) Four major recommendations were raised in respect of weaknesses in compliance with approval processes, inadequate processes to identify card holders in schools who have left school employment, lack of supporting information for transactions and splitting transactions to circumnavigate delegation limits. The findings of the audit should be considered in the context of the level of purchase card expenditure for the Council which was £224k for the 12 months to December 2019.	
	Officers Expenses (Also limited in 2018/19, 2017/18 and 2016/17) Two major recommendations were raised in respect of lack of explanation and/or receipts to support expenditure and system weaknesses in the treatment of VAT for expense transactions.	
	Car Parks (Follow Up Memo. Also limited in 2017/18) One priority one recommendation on income reconciliations had not been addressed and a further major recommendation was raised.	
	Cyber Security (Follow Up Memo. Also limited in 2018/19) One major recommendation was raised on documenting the recovery processes for the VOIP telephone system.	

DIRECTORATE	AUDITS WITH HIGH PRIORITY ISSUED REPORTED IN PREVIOUS INTERIM REPORTS	
COUNCIL WIDE	GDPR The audit of GDPR was requested by the Executive Director: Delivery to assess level of compliance with the new Regulations. Ten major recommendations were raised. Audit have been advised that significant work is ongoing to address the gaps in compliance. And that NHS accreditation has now been obtained. We have been asked to bring forward the follow up audit from 2020/21 to February 2020.	
DELIVERY	Hone to School Transport (Follow Up Memo. Also limited in 2018/19, 2017/18 and 2016/17) A major recommendation was raised again due to weaknesses where DBS checks have not yet been received. Audit have been advised that action will now be undertaken to further mitigate risks by undertaking checks to the manual barred list.	
FINANCE	Agresso IT System Two major recommendations were raised relating to the absence of a Data Protection Impact Assessment (DPIA) and overdue review of the support agreement. Audit have	

DIRECTORATE	AUDITS WITH HIGH PRIORITY ISSUED REPORTED IN PREVIOUS INTERIM REPORTS	
	been advised that the support agreement has now been reviewed and is considered to be fit for purpose and a DPIA will now be produced. The opinion also reflects ongoing issues around the system covered by recommendations in previous creditors and officers expenses' audit reports.	
PEOPLE	<u>Disabled Facilities Grants</u> One major recommendation was raised due to procurement weaknesses. Audit have been advised that action is being taken to raise awareness with staff and undertake random supervisory checks on procurements.	
SCHOOL GOVERNING BODIES	<u>School C</u> To major recommendations were raised in relation DBS checks for governors and frequency of budget monitoring by governors.	

AUDITS WHERE HIGH PRIORITY ISSUES HAVE BEEN IDENTIFIED IN PREVIOUS YEARS	CURRENT AUDIT POSITION
COUNCIL WIDE	
• Officers Expenses	Re-audited in quarter 3 and a partial assurance was concluded. See Appendix C.
• Debt Management	To be re-audited in quarter 4
• Purchase Cards	Re-audited in quarter 3 and an inadequate assurance was concluded. See Appendix
• Absence Management	To be re-audited in quarter 4
• Social Media	Follow up completed in quarter 3 and all recommendations had been implemented
PEOPLE	
• SEN Resource Provisions (Follow Up Memo in 2018/19. Also limited in 2017/18)	To be re-audited in 2020/21
• Personal Education Plans (Follow Up Memo. Also limited in 2017/18)	Followed up in quarter 3 and all recommendations had been implemented
• Forestcare (Follow Up Memo. Also limited in 2017/18)	To be followed up in quarter 4 as part of the Council wide debt management audit
• Adult Social Care Pathway (Qtr 4 2017/18 Audit)	To be followed up in quarter 4
• Housing Rents and Deposits	To be re-audited in quarter 4
• Adults Residential Care	To be followed up in quarter 4 as part of the Contracts audit
• Direct Payments	Followed up in quarter 3 and one low and two moderate recommendations were raised. Weaknesses were still identified in completion of annual reviews that were raised separately as responsibility for these rests outside of the Direct Payments Team.

• Public Health	To be followed up in quarter 4
• Domiciliary Care	To be followed up in quarter 4 as part of the Contracts audit
DELIVERY	
• Car Parks	Followed up in quarter 3 and one major and one moderate recommendation was raised.
• Cyber Security (Also Limited Assurance in 2017/18)	Followed up in quarter 3 and one major, 4 moderate and one low recommendation were raised.
• IT Asset Management (Also Limited Assurance in 2015/16)	Follow up completed in quarter 3 and all recommendations had been implemented
• Enterprise Agreement	Follow up completed in quarter 3 and all recommendations had been implemented
• Business Rates (Also Limited Assurance in 2017/18)	Recommendations currently being followed up
• Council Tax (Also Limited Assurance in 2017/18)	Recommendations currently being followed up
FINANCE	
• Creditors System (Also limited in 2017/18, 2016/17, 2015/16 and 2014/15)	To be re-audited in quarter 4
PLACE, PLANNING AND REGENERATION/FINANCE	
• CIL/S106	Followed up in quarter 3 and three recommendations relating to Finance, one of which was priority one, had only been partially implemented. Further recommendations have been raised which will be followed up again in March 2020.
SCHOOL GOVERNING BODIES	

• School A (Also Limited Assurance in 2017/18)	To be re-audited in quarter 4
• School L (Also Limited Assurance in 2017/18)	To be re-audited in quarter 4

2018/19 AUDITS

* Draft report produced within 15 working days of exit meeting to discuss audit findings
"D" Audit deferred at service areas request

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level			Recommendations Priority			Status
				Significant	**Satisfactory**	**Limited**	**1**	**2**	**3**	
COUNCIL WIDE Governance Under the New Structure	29/3/19	27/6/19	X	N/A – Memo. No opinion given				10		Final

2019/20 AUDITS

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendations Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
COUNCIL WIDE Officer Expenses (Ltd 2018/19)	10/6/19	12/8/19	✓			✓			2	5		Final
Debt Management Including the Accounts Receivable Team (Joint audit Ltd 2018/19)												"D" Quarter 4 audit
Purchase Cards (Ltd	26/9/19	5/12/19	X				✓		4	3		Draft issued

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendations Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
2018/19)												
Absence Management – (Ltd 2018/19)												"D" Quarter 4 audit
Procurement	1/8/19	6/1/20	X		X				1	5	1	Draft issued
Risk Management	12/12/19											Work in progress
Revenue Budgeting/Transformation savings	7/10/19		X									Work in progress
Alternative Delivery Models Governance	22/10/19	16/12/19	X	N/A advisory review setting on best practice governance for alternative delivery models								Draft issued
IT AUDIT Social Media Follow Up (Ltd 2018/19)	12/11/19	22/11/19	✓	N/A Follow up with no opinion								"D". Final
Cyber liability Follow Up (Ltd 18/19)	16/10/19	29/11/19	X	N/A Follow up with no opinion					1	4	1	Draft issued
IT asset management (Ltd 18/19)	26/9/19	24/10/19	✓	N/A Follow up with no opinion								Final
Enterprise Agreement Follow Up (Ltd 18/19)	15/10/19	28/11/19	X	N/A Follow Up. Incorporated into the Enterprise Programme review report								Draft issued
Enterprise Programme (365 Project) Review	15/10/19	28/11/19	X		✓						4	Draft issued
Remote Access VPN Solution	16/10/19	29/11/19	X		✓					2	4	"D". Draft issued
ICT Continuity Management												Quarter 4 audit
GDPR	6/6/19	19/7/19	✓				✓		12	10	2	Final

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendations Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
Agresso IT system	**13/5/19**	**19/7/19**	✓			✓			2	4	1	Final
Emergency Duty Service IT system												Deferred to 2020/21
GRANTS Troubled Families - June	18/6/19	N/A – Grant certification										Certified
Troubled Families - September	19/9/19	N/A – Grant certification										Certified
Troubled Families – December												Cancelled by Early Years. To be merged into March claim
Troubled Families – March												Quarter 4 audit
Bus Operators Grant	3/7/19	N/A – Grant certification										Certified
Integrated Transport Grant	20/8/19	N/A – Grant certification										Certified
FINANCE AUDIT Main Accounting and Reconciliations	17/9/19	20/11/19	X									Out in draft for discussion
Treasury Management	15/5/19	10/7/19	X		✓					2		Final
Payroll	11/11/19											Work in progress
Cash Management	29/7/19	12/8/19	✓		✓					1		Final
Council Tax- Follow Up	9/12/19											Work in progress

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendations Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
Business Rates- Follow Up	8/12/19											Work in progress
Creditors												Quarter 4 audit
CIL/S106 Follow Up (Ltd 2018/19)	15/7/19	28/10/19	X	N/A -follow up without an opinion						3		Final
PLACE, PLANNING, AND REGENERATION Ringway contract – street lighting												Quarter 3 audit
Public Transport	15/7/19	25/9/19	X		✓					5		Final
The Look Out	30/9/19	6/1/20	**X**		✓					3	1	Draft issued
Highways Network Management	8/7/19	2/8/19	✓		✓					3		Final
ORGANISATIONAL DEVELOPMENT, TRANSFORMATION AND HUMAN RESOURCES Pre-Employment Checks Including DBS	8/11/19		X									Work in progress
DELIVERY Libraries including use of volunteers –joint audit	3/12/19											"D". Work in progress
Car Parks Follow Up (Ltd 2017/18)	4/11/19	26/11/19	✓	N/A -follow up without an opinion					1	1		Final
	30/9/19		X									"D".

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendations Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
Electoral Registration	21/10/19	13/11/19	✓	✓							4	Final
Registrars	8/7/19	22/8/19	✓	✓							2	Final
Members Expenses and Governance Declarations	2/12/19											Work in progress
Waste Collection-management of Suez	16/9/19	31/10/19	X	✓							2	Final
Home to School Transport Follow Up (Ltd 16/18, 17/18, 18/19)	8/7/19	31/7/19	✓	N/A – follow up memo. No opinion given					1			Final
PEOPLE Contracts governance and monitoring in adults and children												"D". Quarter 4 audit
Hospital Discharge and Reablement	5/8/19	21/10/19	X		✓					4	2	Final
Blue Badges	14/10/19		X							1		Draft issued
Continuing Care												"D". Deferred to 2020/21t
Deprivation of Liberties												"D". Quarter 4 audit
Social Care Pathway Follow up (Ltd 2017/18)												"D". Quarter 4 audit.
Domiciliary Care Follow up (Ltd 2018/19)												To be followed

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendations Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
												up as part of the Contracts audit in Quarter 4
ASC Residential care contracts Follow up (Ltd 2018/19)												"D". To be followed up as part of the Contracts audit in Quarter 4
Direct payments Follow up (Ltd 2018/19)	16/9/19	24/9/19	✓	N/A – follow up memo. No opinion given						2	1	Final
CSC Residential Contracts	24/6/19	11/7/19	✓		✓					2	1	Final
Parenting assessments under FSM												"D". Quarter 4 audit
Multi Agency Strategy Meetings	5/9/19	23/10/19	✓		✓					3	1	Final
Fostering reviews												Quarter 4 audit
Forestcare Follow Up (Ltd 2017/18 and 2018/19)												"D". To be followed up as part of the Council wide debt manage't audit in

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendations Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
												Quarter 4
Housing Benefit and Council Tax Reduction												Quarter 4 audit
Housing Rents and Deposits Re-Audit joint audit (Ltd 2018/19)												"D". Quarter 4 audit
Homelessness												Audit cancelled. To be audited in 2020/21
Disabled Facilities Grants	22/7/19	9/8/19	✓			✓			1	2	1	Final Additional audit in lieu of above cancelled audit.
Nursery places	3/6/19	11/7/19	✓		✓					2	1	Final
Public Health Follow Up (Ltd 18/19)												Quarter 4 audit
SEN	23/9/19											"D".
PEP Follow up (Ltd 2017/18 and 2018/19)	July 2019	24/10/19	X	N/A – follow up memo. No opinion given								Final
Services to Schools												"D". Quarter 4 audit
SCHOOLS School A (follow up -Ltd 2017/18 and 2018/19)												Quarter 4 audit

AUDIT	Start Date	Date of Draft Report	*Key Indicator Met	Assurance Level				Recommendations Priority				Status
				Good	Adequate	Partial	Inadequate	Critical	Major	Moderate	Low	
School B (School limited in 2016/17	17/6/19	11/7/19	✓		✓					4	1	Final
School C (due 2018/19 but deferred)	5/6/19	7/8/19	X			✓			2	8	1	Draft issued
School D	1/7/19	7/8/19	X		✓					1	2	Draft issued
School E	21/10/19											Quarter 3 audit
School F												Quarter 4 audit
School G	12/11/19											Work in progress
School H	9/12/19											Work in progress
School I												Quarter 4 audit
School J	28/11/19											Work in progress
School K	20/11/19											Work in progress
School L (follow up -Ltd 2017/18 and 2018/19)												Quarter 4 audit
THEMED SCHOOL AUDITS Safeguarding/Governance												Audit cancelled

FOLLOW UP OF AUDITS WITH A SATISFACTORY/ADEQUATE OPINION

2018/19 AUDITS

AUDIT	Recommendations Priority			Outcome
	1	**2**	**3**	
COUNCIL WIDE Apprenticeships Levy	0	1	1	Implemented
DELIVERY Minor Capital Works	0	1	1	Priority 3 rec implemented. Priority 2 considered by management but not regarded as appropriate
Construction and Maintenance	0	2	0	Implemented
Leisure Contract Management	0	4	0	Implemented
DELIVERY IT AUDIT IT Helpdesk	0	3	2	Four implemented and one priority one rec ongoing
PLACE, PLANNING AND REGENERATION Concessionary Fares	0	7	2	All implemented except rec 4 (priority 2) which is likely to be addressed as part of a wider review.
Highways Adoptions	0	7	0	Four are implemented and three are in progress. Follow up again.
Development Controls	0	5	1	Priority three and three priority 2 recommendations implemented. Two priority 2 recommendations in progress.
Land charges	0	3	3	All implemented except for one priority 2 which is dependent on action by another team
PEOPLE Financial Assessments	0	8	2	All implemented except for a priority 2 rec on policies and procedures which is ongoing. These will be aligned with the procedures in Commissioning
Allowances for Fostering, Adoption and Special Guardianships	0	2	2	Implemented
The Rise	0	4	0	Two implemented and two in progress
PEOPLE IT AUDITS GIS system	0	3	8	One priority 3 and one priority 2 rec implemented. Two are not due yet. No action taken yet on the rest of the recommendations.
My Benefits	0	0	1	Not implemented. Now to be actioned
SCHOOLS School M-	0	10	0	No response on progress received
School N -	0	12	1	Eight priority 2 recs implemented and 4 in progress. Priority level 3 rec implemented
School O	1	3	0	Implemented
Total Followed Up	1	77	27	

2019/20 AUDITS

AUDIT	Critical	Major	Mod	Low	Outcome
SCHOOLS School B			4	1	Implemented