

To: **Governance and Audit Committee**
24th March 2021

Internal Audit Update
Head of Audit and Risk Management

1 Purpose of Report

1.1 This report presents the update on progress on the annual Internal Audit Plan.

2 Recommendations

2.1 To note the update on progress on the Internal Audit Plan for 2020/21.

3 Reasons for Recommendations

3.1 To ensure the Council complies with statutory requirements for internal audit.

4 Alternative Options Considered

4.1 There are no alternatives.

5 Supporting Information

Internal Audit

5.1 Delivery of the Council's internal audit services in 2020/21 is being delivered by one contractor TIAA Ltd, Wokingham Council's Business Assurance team under a S113 agreement and temporary senior auditor pending the recruitment of a permanent in-house senior auditor.

5.2 Progress against the 2020/21 Internal Audit Plan is set out in Appendix 1 and as expected is behind original schedule due to delays in starting audits with departments during the pandemic. The delivery of each area of the Plan is being monitored in each Directorate at the Departmental Management Team meetings. School audits have been put on hold awaiting completion of an ongoing pilot on remote auditing in schools.

5.3 The core systems have been audited as normal although, as with other parts of the Council, for some areas - Revenue Services in particular - the ability to engage effectively with the audit was significantly affected by additional workloads driven by Covid.

6 Consultation and Other Considerations

Legal Advice

6.1 There are no specific legal implications arising from the recommendations in this Report.

Financial Advice

6.2 There are no financial implications arising from this report.

Equalities Impact Assessment

6.3 Not applicable.

Strategic Risk Management Issues

6.4 A robust internal audit service is essential for ensuring proper processes are in place for effective control.

Background Papers

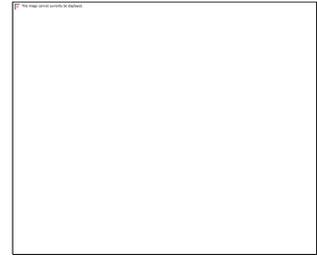
Internal Audit Plan 2020/21

Internal Audit Charter

Risk Management Strategy

Contact for further information

Sally Hendrick, Head of Audit and Risk Management - 01344 352092



**BRACKNELL FOREST COUNCIL
HEAD OF AUDIT AND RISK
MANAGEMENT'S INTERIM REPORT**

MARCH 2021

Sally Hendrick
Head of Audit and Risk Management
Sally.hendrick@bracknell-forest.gov.uk
01344 352092

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 2020 to February 2021 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 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. |

3. SUMMARY OF INTERNAL AUDIT RESULTS TO DATE

- 3.1 The Annual Internal Audit Plan for 2020/21 was considered and approved by the Governance and Audit Committee on 25th March 2020. The delivery of the individual audits during 2020/21 is being undertaken in-house by a temporary senior auditor, a contractor (TIAA Ltd) and a Section 113 arrangement with Wokingham Borough Council's Internal Audit Team.
- 3.2 Due to COVID 19, work on delivery of the 2020/21 Audit Plan did not start in earnest until around August and progress against the Plan has been steady but slow due to the difficulties in auditing remotely and the need for officers to prioritise delivery of services. The latest COVID position has now resulted in deferral of a number quarter 4 audits into 2021/22 as set out in Appendix 1. We had deferred all schools audit until quarter 4. We are now piloting remote audit at one schools with a view to confirming that this approach is as workable in schools as it has proved to be across the Council's other audits so that these schools can be audited in quarter 2 and 3 of 21/22.
- 3.3 Between April to December 2020, 4 grant audits and 13 reports/memos were finalised, 6 reports/memos were issued in draft awaiting management responses, 4 were reports/memos had been submitted for client side review and 7 audits were work in progress. In addition, gap analysis was completed data maturity and the emergency duty IT system. Due to the pandemic a number of audits have been added to the plan and these are also shown in Appendix 1. They relate to

requirements from central government for certification and high spend, high fraud risk areas!

- 3.4 Details on the status and outcome of all audits are attached at Appendix A. A summary of the outcome of finalised and audits with reports issued in draft are set out below.

| ASSURANCE LEVELS | NUMBER OF AUDITS TO DATE IN 2020/21 | | NUMBER OF AUDITS IN 2019/20 | % AGE CHANGE IN 2019/20 SINCE 2018/19 | |
|--|-------------------------------------|--|-----------------------------|---------------------------------------|------|
| Good | 2 | | 6 | ↑ | 100% |
| Adequate | 10 | | 28 | ↓ | 7% |
| Partial | 8 | | 9 | ↓ | 47% |
| Inadequate | 0 | | 1 | | |
| No assurance | 0 | | 0 | ↔ | 0% |
| Total for Audits with an Opinion | 20 | | 44 | | |
| Memos and reports with Major Recommendation and no Opinion | 1 | | 6 | ↑ | 20% |
| Gap Analysis reviews | 2 | | 0 | | |
| Other Follow Up Memos/ Reports with no Opinion | 2 | | 9 | ↑ | 800% |
| Total Audits | 25 | | 59 | | |
| Grant Certifications/Memos | 4 | | 4 | ↓ | 20% |

Identified High Priority Control Issues

- 3.5 Audits which have identified high priority recommendations will generally be revisited in 2021/22, to ensure successful implementation of agreed recommendations. No critical recommendations have been raised to date in 2020/21 however a number of recommendations falling under our major recommendation category have been raised as set out below:

| | |
|-------------------------------|--|
| Reactive Maintenance | <ul style="list-style-type: none"> Two major recommendations were raised on the accuracy of performance information provided by the contractor and the need to review the performance targets. The Property team are in discussion with the contractor and the Procurement team to identify an appropriate solution. |
| Public Protection Partnership | <ul style="list-style-type: none"> One major recommendation was raised concerning controls in the Licencing service. Audit has been advised that this will be addressed as part of a review of the PPP service in 2021/22 together with the introduction of a single system across all participating authorities. In the short term random spot checks will be carried out. |

In addition, a number of key issues were identified at the gap analysis undertaken to identify weaknesses in the IT legacy system currently used by the Emergency Duty Team to inform the implementation of the new system that is currently being implemented.

Update of 2019/20 Audits with High Priority Recommendations

3.6 Since April 2020, we have re-audited or followed up seven audits from 2019/20 where significant weaknesses had been identified (see appendix 2). The Head of Audit and Risk Management can report that significant improvement was found in car parks, purchasing cards and officers expenses and adequate assurance opinions were given in these cases. Major recommendations were raised again in the other cases.

Quality Assurance and Improvement Programme

3.7 As shown below, 100% of the client questionnaires indicated the auditees were satisfied with the service. 76% 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 | |
| 1 st April to 31 st February 2021 | 7 | 100% | 76% |
| 2019/20 | 24 | 92% | 39% |

4. PROGRESS ON INTERNAL CONTROL ENVIRONMENT 2020/21

- 4.1 Under the new CMT approach there is a specific slot for audit and governance every few weeks and monitoring of major recommendations by Directors is continuing. As noted above the Head of Audit and Risk Management has noted improvement at some of the audits carried out to date on car parks, purchase cards and officers' expenses which have been re-audited and where an adequate assurance opinion has been given. Delays and deferral of audits due to Covid mean that we have been unable to complete audit work to provide assurance in the improvement of controls.

5. RISK MANAGEMENT

- 5.1 The Strategic Risk Register has already been reviewed four times by the Strategic Risk Management Group (SRMG) and the Corporate Management Team and three times by the Governance and Audit Committee in 2020/21. Deep dives on individual risks are now taking place at the Governance and Audit Committee and to date these have been completed on the cyber, business continuity, finance, staffing risks and adult social care supply risks and a deep dive of Covid risks is being undertaken.

6. FRAUD AND IRREGULARITY

Benefits Investigations

- 6.1 Updates are provided twice a year. The last update on Benefits investigations was reported in January 2021. The next detailed update will be included within the head of audit's annual report.

Proactive Counter Fraud Work

- 6.4 A business plan to pilot additional funding counter fraud was agreed at the Corporate Management team in May 2020 with the assistance of external counter fraud teams. COVID-19 presents difficulties for fraud investigation due to restrictions placed on social distancing which prevents face to face contact and hence interviews under caution. We have therefore not been able to progress the pilot as quickly as intended. However, a proactive review of the housing waiting list including data matching is now ongoing. In addition, the suite of counter fraud policies including the Anti-Bribery, Anti-Money Laundering, Fraud Prevention and Whistle Blowing policies are also being reviewed.

| AUDIT | Start Date | Date of Draft Report | Key Indicator Met* | Assurance Level | | | | Recommendation Priority | | | | Status |
|--|----------------|----------------------|--------------------|--|----------|---------|------------|-------------------------|-------|----------|-----|--|
| | | | | Good | Adequate | Partial | inadequate | Critical | Major | Moderate | Low | |
| | | | | | | | | | | | | to 2021/22 |
| Grant Assurance Reviews(additional work) Business Rates Grants- Covid 19 –Small business and retail, hospitality and leisure Additional audit | June 2020 | 10/7/20 | N/A | N/A assurance memo with no opinion given | | | | | | 2 | 6 | Finalised |
| Business Rates Grants- Covid 19 –Discretionary grants Additional audit | September 2020 | | | | | | | | | | | Received for client side review |
| Grant Certifications Bus Service Operator | 24/9/20 | 24/9/20 | N/A | N/A grant certification | | | | | | | | Certified |
| Integrated Transport Block Allocation | 7/9/20 | 24/9/20 | N/A | N/A grant certification | | | | | | | | Certified |
| Troubled Families- September submission | 21/9/20 | 25/9/20 | N/A | N/A assurance memo with no opinion given | | | | | | | | Certified |
| Troubled Families- March 2021 submission Additional audit | | | | | | | | | | | | Deferred to late March 2021 at officer request |
| Track and Trace Grants Additional audit | | | | | | | | | | | | Quarter 4 audit |
| Home to School Transport COVID support Additional audit | | | | | | | | | | | | Quarter 4 audit |
| Emergency Active fund Additional audit | | | | | | | | | | | | Quarter 4 audit |
| Travel demand Management | | | | | | | | | | | | Quarter 4 audit |

| AUDIT | Start Date | Date of Draft Report | Key Indicator Met* | Assurance Level | | | | Recommendation Priority | | | | Status |
|---|------------|----------------------|--------------------|-----------------|----------|---------|------------|-------------------------|-------|----------|-----|-----------------|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | |
| Additional audit | | | | | | | | | | | | |
| Bus operator Covid Additional audit | | | | | | | | | | | | Quarter 4 audit |

2. COUNCIL WIDE

| AUDIT | Start Date | Date of Draft Report | Key Indicator Met* | Assurance Level | | | | Recommendation Priority | | | | Status |
|---|------------|----------------------|--------------------|-----------------|----------|---------|------------|-------------------------|-------|----------|-----|--|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | |
| Income targets/projects/digital analysis/assessment of statutory responsibilities supporting the budget setting process | | | | | | | | | | | | Audit cancelled |
| Purchase Cards (Ltd 2018/19 and 2019/20) | 13/7/20 | | No | | ✓ | | | | | 2 | | Finalised |
| Debt management | | | | | | | | | | | | Due to start at the end of Quarter 4 at request of Finance |
| Management of Mileage and Essential Car User | 15/8/20 | 28/9/20 | Yes | | | ✓ | | | 1 | 3 | 1 | Finalised |
| Additional staff payments advisory review – honorariums, retention payments, | | | | | | | | | | | | Audit cancelled |

| AUDIT | Start Date | Date of Draft Report | Key Indicator Met* | Assurance Level | | | | Recommendation Priority | | | | Status |
|----------------------------------|------------|----------------------|--------------------|-----------------|----------|---------|------------|-------------------------|-------|----------|-----|--------|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | |
| market premiums, pay protections | | | | | | | | | | | | |

3. CORE FINANCIAL SYSTEMS

| AUDIT | Start Date | Date of Draft Report | Key Indicator Met* | Assurance Level | | | | Recommendation Priority | | | | Status |
|---|------------|----------------------|--------------------|-----------------|----------|---------|------------|-------------------------|-------|----------|-----|--|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | |
| Main Accounting and Reconciliations | 21/9/20 | 24/10/20 | Yes | ✓ | ✓ | | | | | 2 | 1 | Finalised |
| Cash Management | | | | | | | | | | | | Cancelled |
| Council Tax | 14/10/20 | 1/3/21 | No | | | ✓ | | | 3 | 4 | | Draft issued |
| Business Rates | 14/10/20 | 1/3/21 | No | | | ✓ | | | 5 | 5 | 1 | Draft issued |
| Creditors | | | | | | | | | | | | Due to start at the end of Quarter 4 at request of Finance |
| Housing Benefit and Council Tax Reduction | 16/11/20 | | | | | | | | | | | Work in progress |

4. IT AUDIT

| IT AUDIT | Start Date | Date of Draft Report | Key Indicator Me* | Assurance Level | | | | | | | | Status | |
|---|------------|----------------------|-------------------|---|----------|---------|------------|----------|-------|----------|-----|--------------|---------------------|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | | |
| Cyber liability | 17/11/21 | 4/2/21 | Yes | | | ✓ | | | | 3 | 4 | 1 | Draft issued |
| Data Maturity Assesment | 1/9/20 | 17/11/20 | Yes | N/A- No opinion given. Assessment based on review of maturity across key data governance criteria | | | | | | | | Finalised | |
| Digital Strategy and ICT Strategic Planning | 1/11/20 | 18/1/21 | Yes | ✓ | | | | | | | | 7 | Draft issued |
| Emergency Duty Service System including telephony advisory review | 24/11/20 | 4/2/21 | Yes | N/A- no opinion given. Gap analysis on current system to inform the implementation of the new system me | | | | | | | | Draft issued | |
| One System-Education | 7/12/20 | 2/3/21 | Yes | | ✓ | | | | | | 7 | 3 | Draft issued |
| Uniform System | 25/6/20 | 4/8/20 | Yes | ✓ | | | | | | | | 1 | Finalised |
| Forestcare IT systems including telephony | | | | | | | | | | | | | Deferred to 2021/22 |
| Agresso (Follow up-partial assurance 2019/20) | 28/8/20 | 21/12/20 | No | N/A- follow up audit with no assurance opinion | | | | | | | | Finalised | |

5. PLACE, PLANNING, AND REGENERATION

| AUDIT | Start Date | Date of Draft Report | Key Indicator met | Assurance Level | | | | Recommendation priority | | | | Status | |
|--|------------|----------------------|-------------------|-----------------|----------|---------|------------|-------------------------|-------|----------|-----|--------|-----------------|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | | |
| Spending processes and controls in parks and countryside-advisory review | | | | | | | | | | | | | Audit cancelled |
| SANG – general compliance audit | 24/8/20 | 6/11/20 | Yes | | ✓ | | | | | | 4 | 1 | Finalised |
| SANG- advisory audit | | | | | | | | | | | | | Quarter 4 audit |

| AUDIT | Start Date | Date of Draft Report | Key Indicator met | Assurance Level | | | | Recommendation priority | | | | Status |
|---|------------|----------------------|-------------------|-----------------|----------|---------|------------|-------------------------|-------|----------|-----|-------------------|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | |
| S106 – Use of the monies in compliance with development in the relevant geographic area | | | | | | | | | | | | Deferred to 21/22 |

ORGANISATIONAL DEVELOPMENT, TRANSFORMATION AND HUMAN RESOURCES

| AUDIT | Start Date | Date of Draft Report | Key Indicator met* | Assurance Level | | | | Recommendation Priority | | | | Status |
|------------------------|------------|----------------------|--------------------|-----------------|----------|---------|------------|-------------------------|-------|----------|-----|------------------|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | |
| Staffing Establishment | | | | | | | | | | | | Work in progress |

7. DELIVERY

| AUDIT | Start Date | Date of Draft Report | Key Indicator met* | Assurance level | | | | Recommendation Priority | | | | Status |
|-----------------------------------|------------|----------------------|--------------------|-----------------|----------|---------|------------|-------------------------|-------|----------|-----|-------------------|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | |
| Health and Safety | 1/9/20 | | | | | | | | | | | Work in progress |
| Management of Commercial Property | 28/7/20 | 15/12/20 | Yes | | | ✓ | | | 1 | 4 | | Finalised |
| Reactive Maintenance Contracts | 17/11/20 | 8/2/21 | Yes | | | ✓ | | | 2 | 1 | | Finalised |
| Cemetery and Crematorium | | | | | | | | | | | | Deferred to 21/22 |
| Public Protection Partnership | 1/9/20 | 19/2/21 | No | | | ✓ | | | 1 | 6 | 3 | Draft issued |

| AUDIT | Start Date | Date of Draft Report | Key Indicator met* | Assurance level | | | | Recommendation Priority | | | | Status |
|---|------------|----------------------|--------------------|-----------------|----------|---------|------------|-------------------------|-------|----------|-----|--------------------------------|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | |
| Car Parks | 1/10/20 | 18/1/21 | No | | ✓ | | | | | 2 | 2 | Finalised |
| COVID Support for Everyone Active – Additional Audit | | | | | | | | | | | | Deferred to quarter 1 of 21/22 |

8. PEOPLE

| AUDIT | Start Date | Date of Draft Report | Key Indicator Met* | Assurance levels | | | | Recommendation Priority | | | | Status |
|--|--------------|----------------------|--------------------|--|----------|---------|------------|-------------------------|-------|----------|-----|---------------------|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | |
| Transport in CTPLD- advisory review | | | | | | | | | | | | Deferred to 2021/22 |
| Equipment Spend | 1/9/20 | 31/1/21 | Yes | N/A – advisory review with no opinion | | | | | | 3 | | Finalised |
| Direct payments-approval of plans and changes, identifying and following up potential frauds- advisory piece | | | | | | | | | | | | Deferred to 2021/22 |
| Continuing Health Care | | | | | | | | | | | | Quarter 4 audit |
| Breakthrough | 15/6/20 | 25/8/20 | Yes | | | ✓ | | | 1 | 3 | 3 | Finalised |
| Transition from children to adult social care | | | | | | | | | | | | Cancelled |
| Foster Panel Processes- advisory audit | October 2020 | December 2020 | Yes | N/A- advisory audit with memo and no audit assurance opinion | | | | | | | 1 | Finalised |

| AUDIT | Start Date | Date of Draft Report | Key Indicator Met* | Assurance levels | | | | Recommendation Priority | | | | Status |
|---|------------|----------------------|--------------------|------------------|----------|---------|------------|-------------------------|-------|----------|-----|---------------------------------|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | |
| Foster Panels-compliance audit | | | | | | | | | | | | Quarter 4 audit |
| Parenting assessments under FSM | 11/1/21 | | | | | | | | | | | Work in progress |
| Strategy Meetings | 11/1/21 | | | | | | | | | | | Work in progress |
| Deferred payments | 4/8/20 | 3/10/20 | Yes | | ✓ | | | | | 4 | 1 | Finalised |
| Domiciliary care follow up | 10/8/20 | | | | | | | | | | | Received for client side review |
| Adult residential care follow up | 10/8/20 | | | | | | | | | | | Received for client side review |
| Access to Services-Children's Placements | | | | | | | | | | | | Deferred to 2021/22 |
| DAAT- inspection outcome implementation of actions coming out of the inspection | 4/8/20 | 28/8/20 | Yes | | ✓ | | | | | 1 | 1 | Finalised |
| Glenfield- mental health supported living | | | | | | | | | | | | Deferred to 2021/22 |
| Emergency Duty Service | 24/11/20 | | | | | | | | | | | Work in progress |
| Housing Management | 15/12/20 | 1/3/21 | Yes | | ✓ | | | | | 3 | 1 | Draft issued |
| Housing and welfare fraud | | | | | | | | | | | | Audit cancelled |

| AUDIT | Start Date | Date of Draft Report | Key Indicator Met* | Assurance levels | | | | Recommendation Priority | | | | Status |
|--|------------|----------------------|--------------------|------------------|----------|---------|------------|-------------------------|-------|----------|-----|--|
| | | | | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | |
| touchpoints | | | | | | | | | | | | |
| Disabled Facilities Grants-revised to compliance audit to be carried out following external review by consultant | | | | | | | | | | | | Deferred to 2021/22 |
| COVID support for Social Care Providers- Additional audit | 1/2/21 | | | | | | | | | | | Report received for client side review |

9. SCHOOLS

| AUDIT | Start Date | Date of Draft Report | Key Indicator Met | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | Status |
|--|------------|----------------------|-------------------|------|----------|---------|------------|----------|-------|----------|-----|-------------------|
| REMOTE AUDITING BEING PILOT AT ONE SCHOOL | | | | | | | | | | | | Work in progress |
| FOUR FOLLOW UP AUDITS FOR SCHOOLS WITH PARTIAL OPINION IN 19/20 | | | | | | | | | | | | Deferred to 21/22 |
| TWO RE-AUDITS FOR SCHOOLS WITH PARTIAL | | | | | | | | | | | | Deferred to 21/22 |

| AUDIT | Start Date | Date of Draft Report | Key Indicator Met | Good | Adequate | Partial | Inadequate | Critical | Major | Moderate | Low | Status |
|--|------------|----------------------|-------------------|------|----------|---------|------------|----------|-------|----------|-----|-------------------|
| | | | | | | | | | | | | |
| OPINION IN 18/19 | | | | | | | | | | | | |
| SIX SCHOOL AUDITS FOR SCHOOLS DUE ON ROTATION | | | | | | | | | | | | Deferred to 21/22 |

APPENDIX 2

| 2019/20 AUDITS IDENTIFYING SIGNIFICANT ISSUES | |
|---|---|
| COUNCIL WIDE | |
| ● Purchase Cards | Re-audited in quarter 2 and 3 of 2020/21 and an adequate assurance opinion was given. |
| ● Officers Expenses | Re-audited in quarter 2 and 3 of 2020/21 and an adequate assurance opinion was given. |
| ● Debt Management | Due to re-audited in quarter 4 |
| DELIVERY | |
| ● Car Parks | Re-audited in quarter 3 and an adequate opinion was given. |
| ● ICT Continuity Management-Gap Analysis | This has no opinion but 1 critical recommendation was raised around Portman Close |
| ● Cyber Security | Re-audited in quarter 3 of 2020/21 and 3 major recommendations were raised. |
| FINANCE | |
| ● Agresso IT System | Re-audited in quarter 3 of 2020/21 and 2 major recommendations were raised. See January update. |
| ● Business Rates | Re-audited in quarter 3 of 2020/21 and 5 major recommendations were raised. See section 3.5 |
| ● Council Tax | Re-audited in quarter 3 of 2020/21 and 3 major recommendations were raised. See section 3.5 |
| PLACE, PLANNING AND REGENERATION | |
| ● Ringway Street Lighting | Due to followed up in 2021/22 |
| PEOPLE | |
| ● Disabled Facilities Grants | Due to re-audited in 2021/22 |

2019/20 AUDITS IDENTIFYING SIGNIFICANT ISSUES

| | |
|--|---|
| • Forestcare | Due to re-audited in 2021/22 |
| • Social Care Pathway | Due to be followed up in 2021/22 |
| • Public Health | Due to re-audited in 2021/22 |
| • Loans for Housing Rents and Deposits | To be followed up as part of the debt management audit in quarter 4 |
| • Deprivation of Liberties | Due to followed up in 2021/22 as far as relevant to the new legislation |
| • Three schools | Due to re-audited in 2021/22 |