

Somerset County Council

Report of Internal Audit Activity

Plan Progress 2016/17- March Update

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The contacts at SWAP in connection with this report are:

Gerry Cox

Chief Executive

Tel: 01935 848540

gerry.cox@southwestaudit.co.uk

Ian Baker

Director of Quality

Tel: 01935 848540

ian.baker@southwestaudit.co.uk

Lisa Fryer

Assistant Director

Tel: 01823 355299

lisa.fryer@southwestaudit.co.uk

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Summary

Our audit activity is split between:

- **Operational Audit**
- **School Themes**
- **Governance Audit**
- **Key Control Audit**
- **IT Audit**
- **Grants**
- **School and Early Years Reviews**
- **Follow-up Reviews**
- **Other Reviews**



Role of Internal Audit

The Internal Audit service for Somerset County Council is provided by South West Audit Partnership Limited (SWAP). SWAP is a Local Authority controlled Company. SWAP has adopted and works to the Standards of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS), and also follows the CIPFA Code of Practice for Internal Audit. The Partnership is also guided by the Internal Audit Charter approved by the Audit and Governance Committee at its meeting on 24th March 2016.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work includes:

- Operational Audit Reviews
- Cross Cutting Governance Audits
- Annual Review of Key Financial System Controls
- IT Audits
- Grants
- School and Early Years Reviews
- Follow-up Audits
- Other Special or Unplanned Review

Outturn to Date:

We rank our recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action



Internal Audit Work programme

The schedule provided at Appendix B contains a list of all audits as agreed in the Annual Audit Plan 2016/17. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed.

Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed at Appendix A of this document.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service risks, a summary of the key audit findings that have resulted in them receiving a ‘Partial Assurance Opinion’ is given as part of this report. There are three such reviews included within this progress update.

In circumstances where findings have been identified which are considered to represent significant corporate risks to the Council, due to their importance, these issues are separately summarised. There are none identified within this progress update.

Summary of Audit Work 2016/17

Significant Corporate Risks

Identified Significant Corporate Risks should be brought to the attention of the Audit Committee.



Significant Corporate Risks

We provide a definition of the 4 Risk Levels applied within audit reports. For those audits which have reached report stage through the year, we have assessed the following risks as 'High' or 'Very High'.

In this update no final reports have been included with significant corporate risks.

1. SWAP Performance - Summary of Partial Opinions

- These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit Committee

2. SWAP Performance – Healthy Organisation



Summary of Partial Opinions

Adults AIS System – Data Quality – ‘Partial’

Although there are resources in place to validate and ensure data quality is managed, weaknesses were identified in relation to the following:

- user rights being clearly defined and subject to regular review;
- training and guidance in place to support staff in editing system data;
- the use of validation reports to improve data quality;
- the ability to monitor individual/team data input quality to improve processes; and
- the use of system audit data.

The opportunity to review system capability against business need has not been undertaken, and although system reporting has been developed using scorecard data, long-term outcomes have not been identified and there is no strategy in place to ensure that the full use of the AIS system is realised.

It is noted that the AIS system contract has previously been managed by South West One, with the re-integration of services from December 2016 there is opportunity to review how the contract has previously been managed and to establish a new relationship with Northgate.

ICT Benefits Management– ‘Partial’

Although the processes, ideas and remunerations of Benefits Realisation Management (BRM) are understood within the ICT service there was a lack of evidence of it being embedded as part of ICT project management. Where initiatives that have shown to deliver the intended benefits, these are not investigated so the elements of good practice can be identified and repeated in future projects. Likewise, IT projects that have not delivered their intended benefits it has not been determined what went wrong so these actions can be avoided in the future.

BRM practice does exist within the Council and is provided by Business Change under the Core Council Programme (CCP) portfolio. However, this audit has identified that these methodologies are not being mandated outside of the CCP in relation to other significant projects.

Debt Management – ‘Partial’

Maximising income collection is important to the overall financial performance of the Authority. Weaknesses were reported at a corporate but more particularly at a service level.

The main issues identified through this audit can be summarised as follows:

- a lack of assigned responsibility for debt management within services;
- the framework for performance monitoring includes insufficient targets at both corporate and service levels;
- variances in debt performance are subject to only limited challenge;
- current arrangements for corporate and service level reporting and monitoring do not go far enough in identifying root causes when variances occur;
- there is insufficient focus on recovery action in the immediate period after debts have reached an age of 30 days;
- there are insufficient controls for debts placed on hold; and
- current arrangements for referral of debts for legal recovery require review and improvement.

Recommendations to address the above include strengthening and updating the Income Management Code of Practice as well as training for staff involved in debt management to ensure that they are clear of their responsibilities and procedures to follow.

The Strategic Manager – Financial Governance brought the headline issues to the previous Audit Committee as part of the Debt Management update, and the full response to this Partial Audit will return to June’s meeting.

1. SWAP Performance - Summary of Partial Opinions

- **These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit Committee**

2. SWAP Performance – Healthy Organisation



Healthy Organisation – A Strategic Review

The concept of a Healthy Organisation review is to provide an objective assessment of the management control framework or 'health' of an organisation. The review framework assesses against eight corporate themes; Corporate Governance; Financial Management; Risk Management; Performance Management; Commissioning and Procurement; Information Management; Programme & Project Management; and finally, People and Asset Management. A Red, Amber and Green (RAG) rating is applied to each theme reviewed. For each of the corporate themes the strength of the management control framework in place is assessed against a benchmark model by identifying the presence or otherwise of key controls.

The draft report was presented to the Governance Board on the 28th February and positive comments were received on the work undertaken and the contents of the report agreed. This has enabled a final report to be produced which has been included at Appendix C. A medium assurance opinion has been given overall, with the sections relating to corporate governance, risk management and corporate projects green and the remainder amber.

Most of the 'areas for attention' have already been recognised as such by services and work is either ongoing or planned to address them. It has been agreed that the most significant areas will be included as part of the 2017/18 Internal Audit Plan which will provide the opportunity for a more in-depth review and to give assurance that needed improvements in control frameworks have been made.

This high level review of the control framework has produced a strategic overview as well as an action plan to address areas of weakness identified. The Governance Board intends to prioritise these actions and will review progress made with the aim being to moving the assurance opinion to low. It was agreed to repeat this review in 2018/19.

Summary of Audit Work 2016/17

Update 2016/17

Completed Assignments in the Period



Internal Audit Work Programme Progress to Date

Delivery of the plan is progressing well and is summarised below:

- 31 final reports
- 4 draft reports
- 1 discussion document
- 17 in progress
- 2 not started

In addition, 28 school visits and 23 early years visits have taken place. A further eight school visits are planned for March.

Plan Performance 2016/17

The Assistant Director for SWAP reports performance on a regular basis to the SWAP Management and Partnership Boards.



SWAP Performance

SWAP performance is subject to regular monitoring review by both the Board and at Member Meetings. The respective performance results for Somerset County Council and other SWAP partners, using data to the end of February 2017 is as follows:

Performance Target	SCC Performance	Partners Performance
<p><u>Audit Plan – Percentage Progress</u></p> <p>Final, Draft and Discussion In progress</p>	<p>64%</p> <p>93%</p>	<p>61%</p> <p>87%</p>
<p><u>Draft Reports</u></p> <p>Issued within 5 working days</p>	<p>59%</p>	<p>66%</p>
<p><u>Final Reports</u></p> <p>Issued within 10 working days of discussion of draft report</p>	<p>52%</p>	<p>53%</p>
<p><u>Quality of Audit Work</u></p> <p>Customer Satisfaction Questionnaire</p>	<p>88%</p>	<p>82%</p>

We keep our audit plans under regular review so as to ensure that we auditing the right things at the right time.



Approved Changes to the Plan

Members will note that a number of changes to the plan have been made to date; any changes made have been subject to agreement with the appropriate service manager and the Strategic Manager – Finance Governance. These changes ensure that our focus continues to be directed to key risk areas.



Conclusion

Overall delivery of the plan is progressing well despite some delays experienced, particularly in recent times in relation to agreeing audit reports. Healthy Organisation has been a major piece of work this year and has provided a valuable corporate overview and will help ensure next year's plan is focused on key areas of risk.

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

- Substantial
- Reasonable
- Partial
- None



Audit Framework Definitions

Control Assurance Definitions

Substantial	▲ ★ ★ ★	I am able to offer substantial assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	▲ ★ ★ ★	I am able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	▲ ★ ★ ★	I am able to offer Partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
None	▲ ★ ★ ★	I am not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
Adult Services	Follow Up	Deferred Payments	Q1	Final	n/a	24/05/2016	0	0	0	0	0	0	Sufficient progress made to be removed from JCAD
ECI	Grant Certification	Growth Hub	Q1	Final	n/a	16/05/2016	0	0	0	0	0	0	
ICT	Follow Up	Asset Management - Software	Q1	Final	Partial	11/05/2016	7	0	3	4	0	0	Insufficient progress in relation to recommendations – still partial
ICT	Follow Up	Asset Management - Hardware	Q1	Final	Partial	20/05/2016	4	0	2	2	0	0	
Childrens Services	Follow Up	Retention of Foster Carers	Q2	Final	n/a	25/07/2016	0	0	0	0	0	0	Not all recommendations implemented – further work required
Childrens Services	School	School Theme - The Planned Use of School Balances	Q1	Final	Partial	27/06/2016	5	0	1	4	0	0	See individual school listing below
Finance and Performance	Governance, Fraud & Corruption	Cash Handling	Q1	Final	Advisory	19/05/2016	13	0	1	12	0	0	Assurance and best practice advice
Childrens Services	Follow Up	Multi Agency Safeguarding Board (MASH)	Q1	Final	n/a	01/08/2016	0	0	0	0	0	0	Not all recommendations implemented – further work required
Business Development	Governance, Fraud & Corruption	Corporate Health & Safety -Premises Management	Q1	Final	Partial	25/07/2016	12	0	6	6	0	0	
Finance and Performance	Follow Up	Anti-Bribery & Money Laundering	Q2	Final	n/a	29/07/2016	0	0	0	0	0	0	Satisfactory follow-up progress
ICT	ICT	Business Continuity & Disaster Recovery	Q1	Final	Substantial	08/08/2016	3	0	1	2	0	0	

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
Childrens Services	School	Early Years 15/16 Themed Report & Follow Up	Q2	Final	Partial	15/08/2016	5	0	4	1	0	0	
Childrens Services	Advice	1610 Leisure Services – Use of School Based Funding	Q2	Final	Advisory	08/08/2016	0	0	0	0	0	0	
Childrens Services	Advice	Schools Financial Value Standard Moderation Exercise	Q2	Final	Advisory	06/09/2016	0	0	0	0	0	0	
Childrens Services	Operational	Independent Placements for Children Looked After - Financial Controls	Q4	Final	Partial	08/08/2016	13	0	13	0	0	0	Audit brought forward at request of Director of Childrens Services
Childrens Services	Operational	Independent Education Placements – Financial Controls	Q3			21/09/2016							Report findings combined with review of CLA placements above.
Adult Services	Follow Up	Deprivation of Liberty	Q3	Final	n/a	14/10/2016	0	0	0	0	0	0	Not all recommendations implemented – revised dates agreed
ECI	Follow Up	Passenger Transport	Q3	Final	n/a	16/08/2016	0	0	0	0	0	0	Not all recommendations implemented – further work required
Childrens Services	School	School Theme - Schools Financial Value Standard (SFVS)	Q3	Final	Reasonable	03/10/2016	15	0	2	13	0	0	See individual schools below
Childrens Services	Special Investigation	Business Quick Deposit Difference	Q2	Final	Advisory	09/09/2016	0	0	0	0	0	0	

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
Childrens Services	Follow Up	Prevention of Fraud in Schools	Q3	Final	n/a	17/10/2016	0	0	0	0	0	0	Sufficient progress made to be removed from JCAD
ICT	ICT	AIS - Data Quality	Q2	Final	Partial	08/09/2016	8	0	3	5	0	0	
ICT	ICT	Benefits Management	Q2	Final	Partial	15/08/2016	4	0	4	0	0	0	
ECl	Follow Up	LEP Governance Arrangements	Q3	Final	n/a	24/11/2016	0	0	0	0	0	0	Sufficient progress made to be removed from JCAD
EC1	Follow Up	Concessionary Fares	Q3	Final	n/a	01/08/2016	0	0	0	0	0	0	Not all recommendations implemented – further work required
Finance and Performance	Key Control	Debt Management	Q3	Final	Partial	20/10/2016	0	0	0	0	0	0	
ICT	ICT	Incident/Problem/Change Management	Q1	Final	Advisory	08/08/2016	4	0	0	3	0	0	
ICT	ICT	Asset (Hardware/Software) /Lifecycle Management	Q2	Final	Advisory	08/08/2016	8	0	1	7	0	0	
ECl	Follow Up	Section 106 agreements	Q4	Final	n/a	21/02/2017	0	0	0	0	0	0	New system yet to be implemented -additional follow-up scheduled for 17/18
Business Development	Follow Up	Corporate Contracts Follow Up	Q1	Final	n/a	01/02/2017	0	0	0	0	0	0	Work in progress and will be picked up further as part of 17/18 audit work.

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
Childrens Services	Operational	Education of Children Looked After in Care	Q1	Final	Non opinion	09/09/2016	17	0	10	7	0	0	Non opinion agreed due to significant developments in the year. Opinion based audit scheduled for 2017/18.
Corporate	Governance, Fraud & Corruption	Healthy Organisation – a strategic review	Q1	Final	Medium Assurance	04/07/2016	n/a	0	0	0	0	0	Areas for attention form part of next years plan
Adult Services	Follow Up	Personal Budgets	Q3	Draft		17/10/2016	0	0	0	0	0	0	Client delays have slowed report progress.
Finance and Performance	Governance, Fraud & Corruption	Fraud - Compliance with CIPFA Counterfraud Assessment	Q2	Draft		08/08/2016	0	0	0	0	0	0	
Adult Services	Operational	Adults - Placements	Q2	Draft		24/10/2016	0	0	0	0	0	0	Client delays have slowed report progress.
Adult Services	Operational	Income Collection – Personal Finance Contributions	Q3	Draft		17/10/2016	0	0	0	0	0	0	Client delays have slowed report progress
Business Development	Governance, Fraud & Corruption	Procurement – Home Care	Q2	Discussion document		16/10/2016	0	0	0	0	0	0	Delay due to need to wait until project sufficiently advanced for audit
Childrens Services	School	School Theme - Safeguarding in Schools	Q4	Fieldwork Completed		04/01/2017	0	0	0	0	0	0	School visits January/February
ECl	Advice	Concessionary Fares	Q1	In Progress		01/04/2016	0	0	0	0	0	0	
ICT	ICT	SAP Migration	Q1	In Progress		18/06/2016	0	0	0	0	0	0	Ongoing advice
Childrens Services	Key Control	Troubled Families - Phase 2 Claims	Q1	In Progress		29/04/2016	0	0	0	0	0	0	Claim periods spread over the year

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
Adult Services	Operational	Adults - Safeguarding	Q1	In Progress		09/01/2017	0	0	0	0	0	0	Request made to defer the work until Q4
Business Development	Governance, Fraud & Corruption	Performance Management	Q2	In Progress		01/08/2016	0	0	0	0	0	0	Interim report March, final end of April
EC1	Follow Up	SEN - High Needs Transport	Q3	In Progress		09/01/2017	0	0	0	0	0	0	Close-out meeting booked for 21 st March
Childrens Services	Follow Up	Governance Arrangements - Educational Outcomes	Q3	In Progress		24/11/2016	0	0	0	0	0	0	Client delays have slowed progress of this audit
Childrens Services	School	School Theme - Prevention of Fraud in Schools	Q4	In Progress		01/03/2017	0	0	0	0	0	0	School visits taking place in March.
Childrens Services	Operational	The Building of Schools	Q2	In Progress		05/12/2016	0	0	0	0	0	0	Close-out meeting scheduled for 12 th April
Childrens Services	Operational	Libraries – Consortium Arrangements	Q4	In Progress		12/01/2017	0	0	0	0	0	0	
Childrens Services	Follow Up	Schools - Health & Safety	Q4	In Progress		08/11/2016	0	0	0	0	0	0	
Education	Operational	Team Around the School	Q4	In Progress		09/01/2017	0	0	0	0	0	0	
Business Development	Governance, Fraud & Corruption	Strategic Commissioning	Q4	In Progress		16/01/2017	0	0	0	0	0	0	
Finance and Performance	Key Control	Creditors	Q4	In Progress		23/01/2017	0	0	0	0	0	0	

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
ICT	ICT	Information Sharing	Q4	In Progress		26/01/2017	0	0	0	0	0	0	
Adult Services	Operational	Better Care Fund	Q4	In Progress		9/03/2017	0	0	0	0	0	0	Terms of Reference now agreed.
Business Development	Follow Up	Hard FM	Q4	Not Started			0	0	0	0	0	0	Delayed until 20/03 pending a decision re future of contracting arrangements.
Childrens Services	Follow Up	Residential Units	Q4	Not Started			0	0	0	0	0	0	Initial Meeting delayed until 14/03
Customers and Communities	Operational	Data Subject Access Request (DSAR)	Q4	Deferred			0	0	0	0	0	0	Deferred to 17/18
Adult Services	Operational	The Efficiency & Effectiveness of the new Operating Model	Q2	Deferred			0	0	0	0	0	0	Request for deferral until 2017/18. Replaced with Adults Placements.
Business Development	Governance, Fraud and Corruption	Social Value Policy	Q4	Deferred			0	0	0	0	0	0	Deferred to 17/18. Days added to Healthy Organisation review.
ICT	ICT	User Access/Active Directory Arrangements	Q3	Deferred			0	0	0	0	0	0	Request for this audit to be deferred to 2017/18
ICT	ICT	Threat Management	Q3	Deferred			0	0	0	0	0	0	Request for this audit to be deferred to 2017/18
Adult Services	Follow Up	Direct Payments	Q3	Deferred			0	0	0	0	0	0	Due to restructure of local finance teams deferred to 17/18. Days used for other follow-up audits.

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
Business Development	Governance, Fraud & Corruption	Corporate Contracts	Q4	Deferred			0	0	0	0	0	0	Much work ongoing on corporate contract toolkit that needs to embed, defer to 17/18.
Adult Services	Non Opinion	LD Change Programme Assurance	Q1	Removed			0	0	0	0	0	0	Replaced with DSAR.
Finance and Performance	Key Control	Budget Management and Monitoring	Q3	Removed			0	0	0	0	0	0	Days used for concessionary fares work.
Childrens Services	Operational	Tripartite Funding Panel	Q2	Removed			0	0	0	0	0	0	Replaced with Independent Education Placements – Financial Controls
Childrens Services	Operational	Impact & Effectiveness of Non Maintained Special Schools	Q2	Removed			0	0	0	0	0	0	Replaced with Team around the School.
Business Development	Governance, Fraud & Corruption	Human Resources Security	Q4	Removed			0	0	0	0	0	0	Days used for Healthy Organisation.
ECl	Grant	Growth Deal	Q1	Removed			0	0	0	0	0	0	Audit removed as SCC able to complete the audit certification themselves.
ECl	Advice	Broadband Programme	Q1	Removed			0	0	0	0	0	0	Removed as audit work completed in 15/16. Days used for 1610 Leisure Services.

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
ECI	Grant	Review of Grants as they arise through the year	Q2	Removed			0	0	0	0	0	0	Plan to engage outside of the audit plan. Days added to cash handling audit to allow sufficient site visits to take place.
ECI	Grant	Interreg IVB Project - Triple C Funding	Q2	Removed			0	0	0	0	0	0	Removed and plan to engage outside of the audit plan.
ECI	Advice	Contract Audit - Broadband	Q2	Removed			0	0	0	0	0	0	Removed as audit work completed in 15/16. Days used to create concessionary fares review.
Childrens Services	Operational	The Effectiveness of Early Years Funding	Q3	Removed			0	0	0	0	0	0	Days used for Team Around the School.
Childrens Services	Operational	The Effectiveness of Post 16 Education Support for Children with Additional Needs	Q4	Removed			0	0	0	0	0	0	Audit removed from plan and not replaced as insufficient time to programme a further audit.
Schools													
Schools - Primary	School	The Planned Use of School Balances - Hamp Infants	Q1	Final	Substantial	14/07/2016	3	0	0	2	1	0	
Schools - Primary	School	The Planned Use of School Balances - Ashill Community	Q1	Final	Reasonable	06/07/2016	4	0	0	4	0	0	

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
Schools - Secondary	School	The Planned Use of School Balances - Robert Blake Science College	Q1	Final	Reasonable	18/07/2016	4	0	0	4	0	0	
Schools - Special	School	The Planned Use of School Balances - Penrose	Q1	Final	Partial	18/07/2016	3	0	1	2	0	0	
Schools - Primary	School	The Planned Use of School Balances - Evercreech	Q1	Final	Reasonable	04/07/2016	4	0	0	3	1	0	
Schools - Primary	School	The Planned Use of School Balances - St Mary & St Peter's CofE First	Q1	Final	Reasonable	14/07/2016	3	0	0	3	0	0	
Schools - Primary	School	The Planned Use of School Balances - South Petherton Junior	Q1	Final	Substantial	01/07/2016	2	0	0	2	0	0	
Schools - Primary	School	The Planned Use of School Balances - St Lawrence's CofE Primary	Q1	Final	Reasonable	11/07/2016	5	0	0	5	0	0	
Schools - Primary	School	The Planned Use of School Balances - Elmhurst	Q1	Final	Reasonable	29/06/2016	5	0	0	5	0	0	
Schools - Primary	School	School theme – The Planned Use of	Q1	Final	Substantial	06/07/2016	0	0	0	3	0	0	

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
		School Balances - Mark First											
Schools - Middle	School	School theme – SFVS Swanmead Community School	Q3	Final	Reasonable	04/10/2016	9	0	1	8	0	0	
Schools - Primary	School	School theme – SFVS Churchstanton	Q3	Final	Partial	10/10/2016	13	0	1	12	0	0	
Schools - Primary	School	School theme – SFVS Our Lady of Mount Carmel Catholic	Q3	Final	Reasonable	19/10/2016	8	0	1	7	0	0	
Schools - Primary (School	School theme – SFVS St Dubricius Church of England VA School	Q3	Final	Substantial	17/10/2016	4	0	0	4	0	0	
Schools - Primary (School	School theme – SFVS Stoke St Michael	Q3	Final	Partial	11/10/2016	16	0	1	15		0	
Schools - Primary	School	School theme – SFVS Wellsprings	Q3	Final	Reasonable	14/10/2016	8	0	0	8		0	
Schools - Primary	School	School theme – SFVS Catcott	Q3	Final	Reasonable	07/10/2016	11	0	0	11		0	
Schools - Primary	School	School theme – SFVS St Johns First	Q3	Final	Reasonable	18/10/2016	10	0	0	10		0	

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
Schools - Primary	School	SFVS follow-up Hinton St George	Q3	Final	n/a	29/09/2016							
Schools - Primary	School	SFVS follow-up North Curry	Q3	Final	n/a	12/12/2016							
Schools - Primary	School	SFVS Follow-up St Bartholomew's Church of England First	Q3	Final	n/a	02/12/2016							
Schools	Schools	School theme - Safeguarding Wincanton	Q4	Final	Reasonable	09/02/2017	4	0	0	4	0	0	
Schools	Schools	School theme - Safeguarding Non SCC Establishment 1	Q4	Final	Substantial	26/01/2016	3	0	0	3	0	0	
Schools	Schools	School theme - Safeguarding Barwick and Stoford	Q4	Final	Reasonable	23/01/2017	9	0	1	8	0	0	
Schools	Schools	School theme - Safeguarding Non SCC Establishment 2	Q4	Final	Substantial	06/02/2017	0	0	0	0	0	0	
Schools	Schools	School theme - Safeguarding Selworthy	Q4	Final	Reasonable	24/01/2017	9	0	1	7	1	0	

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
Schools	Schools	School theme - Safeguarding PRU South Somerset	Q4	Final	Reasonable	27/01/2017	4	0	0	4	0	0	
Schools	Schools	School theme - Safeguarding Non SCC Establishment 3	Q4	Final	Substantial	01/02/2017	4	0	0	4	0	0	
Schools	Schools	School theme - Safeguarding Non SCC Establishment 4	Q4	Draft		31/01/2017							
Schools	Schools	School theme - Safeguarding Fiveways	Q4	Draft		18/01/2017							
Schools	Schools	School theme - Safeguarding Non SCC Establishment 5	Q4	Draft		8/02/2017							
Early Years													
Early Years	Early Years	Sampford Arundel Pre-School	Q1	Final	Reasonable	05/07/2016	2	0	0	2	0	0	
Childrens Services	Early Years	Samantha Stone	Q1	Final	Substantial	21/06/2016	2	0	0	2	0	0	
Childrens Services	Early Years	Wyvern at The Levels Children's Centre	Q1	Final	Partial	15/06/2016	3	0	1	2	0	0	

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
Childrens Services	Early Years	The Young Ones, Yeovil	Q1	Final	Substantial	06/06/2016	1	0	0	1	0	0	
Childrens Services	Early Years	Shepton Beauchamp Playgroup	Q1	Final	Partial	27/06/2016	4	0	3	1	0	0	
Childrens Services	Early Years	Explorers Day Nursery, Wells	Q1	Final	No Assurance	06/07/2016	5	0	3	2	0	0	
Childrens Services	Early Years	Beckington Pre-School	Q1	Final	Reasonable	05/07/2016	3	0	1	2	0	0	
Childrens Services	Early Years	Little Acorns Pre-School, Oake	Q1	Final	Substantial	27/06/2016	2	0	0	1	1	0	
Childrens Services	Early Years	Holy Trinity Nursery	Q3	Final	Reasonable	17/11/2016	2	0	0	2		0	
Childrens Services	Early Years	Nynehead Under Fives Pre-School	Q3	Final	Substantial	23/11/2016	2	0	0	2	0	0	
Childrens Services	Early Years	Kickers and Dribblers Day Nursery	Q3	Final	Partial	23/11/2016	3	0	2	1	0	0	
Childrens Services	Early Years	South Petherton Infants and Pre-school	Q3	Final	Reasonable	06/12/2016	5	0	1	4	0	0	
Childrens Services	Early Years	Sunbeams Nursery	Q3	Final	Reasonable	24/11/2016	3	0	1	2	0	0	
Childrens Services	Early Years	Home from Home Nursery	Q3	Final	Reasonable	24/11/2016	3	0	0	3	0	0	

Service	Audit Type	Audit Name	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major ← 1 = Minor					Comments
								Recommendation					
								5	4	3	2	1	
Childrens Services	Early Years	Taunton School Pre-Prep & Nursery	Q3	Final	Partial	16/11/2016	3	0	2	1	0	0	
Childrens Services	Early Years	Smarteets	Q3	Final	Reasonable	06/12/2016	4	0	0	4	0	0	
Childrens Services	Early Years	Blackdown Children's Day Nursery	Q4	In Progress									
Childrens Services	Early Years	Butterflies Day Nursery (The Exchange)	Q4	In Progress									
Childrens Services	Early Years	Dunster Pre-School	Q4	In Progress									
Childrens Services	Early Years	Ladybird Playgroup (Bruton)	Q4	In Progress									
Childrens Services	Early Years	Little Steps Nursery	Q4	In Progress									
Childrens Services	Early Years	Norton Fitzwarren Pre-School	Q4	In Progress									
Childrens Services	Early Years	St Mary's Pre-School Ilchester	Q4	In Progress									
Childrens Services	Early Years	Yeovil Teenies Day Nursery	Q4	In Progress									