

# Somerset County Council

Report of Internal Audit Activity

Plan Progress 2016/17- June Update

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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 30<sup>th</sup> March 2017.

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 Reviews

### 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.

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.

## 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.

### 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.**



### Summary of Partial Opinions

Three of the four Adults audits were finalised in the period and partial assurance was awarded to each. The significant findings from these have been summarised below.

As has been reported in other recent audits covering direct payments and personal finance contributions, local finance teams each have their own processes for completing validation work and maintaining records, with some being predominantly manual. The current restructuring of the local finance teams should be used as an opportunity to standardise processes to improve efficiency, using reporting capability within AIS where-ever possible.

#### **Adults Financial Management of Placements – ‘Partial’**

The objective of the audit was to review the financial control arrangements in place for Adult and Learning Disability placements. This audit was added to the plan during the year following a similar review of the financial controls relating to childrens placements.

The ability to validate invoice payments is currently hampered by a backlog of care plans and other supporting documentation being input onto AIS by care coordinators. Consequentially validation cannot occur in a timely manner and additional time is required to investigate all instances of variation. The results of such delays means some payments were being processed without validation.

Through testing it was identified that home care providers do not always provide sufficient detail on their invoices to be able to check the validity of charges made. As above additional resource is needed to carry out further checking but without information such as client names, hours and invoice periods being clearly stated invoices are being paid without it being possible to properly validate them. A new contract for homecare will be operational from April 2017 and this will require a consistent format across all providers which should improve this situation.

In addition, data input quality requires improvement. From a limited sample of temporary placements weaknesses were identified with inputting care end dates on the AIS system for residential nursing.

Consequentially this can impact on the Finance team's ability to monitor these provisions and ensure payments are ended.

### **Adults Income Collection – 'Partial'**

Maximising income collection is important to the overall financial performance of the Authority. The main areas of weakness can be summarised as follows:

- There is no single team approach to the management of debt recovery across the local finance teams resulting in differing monitoring and control frameworks and inconsistent record keeping between offices and a reliance on hard copy files.
- Debts are chased by individual officers which results in a lack of continuity of chasing when absences occur.
- Outstanding debts are not escalated promptly, in some instances this may allow debts to accrue beyond a client's financial ability to repay. Debts from clients in care homes are already outstanding for 90 days before being managed by the service.
- Debt recovery does not follow the defined corporate standards, whilst there will be some expected variation due to the nature of these debts, these variations should be defined clearly by the service.
- Initial debt chasing by care homes differed in quality, one care home did not provide an adequate breakdown of costs or copies of invoices. This will impact on the success of the debt recovery prior to being transferred over to SCC.

An audit of debt management at a corporate level has also been completed in the year and much work is currently taking place to address weaknesses in debt collection processes.

### **Adults Safeguarding Alerts – ‘Partial’**

Whilst partial assurance has been offered it is acknowledged that significant work has already been undertaken within the financial year to improve the timescales of the triage process and there is a clear demonstrable improvement in performance with effective monitoring processes in place. Weaknesses identified relate primarily to the enquiry process undertaken post-triage and the service has its own action plan for improvement that covers this, which includes developing performance reports and quality assurance. These improvements are scheduled to be completed at the end of June which will enable a follow-up audit to be scheduled in quarter 2.



## 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:

- 45 final reports
- 2 draft reports
- 5 discussion documents
- 2 in progress

As can be seen from the above the majority of the plan is now complete. There are just two audits still in progress and work on these is substantially complete with the report for each planned to be issued by the end of the month.

In addition, 39 school visits and 24 early years visits have taken place and have been finalised over the year.

## 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 May 2017 is as follows:

| Performance Target   | SCC Performance | Partners Performance |
|--|-----------------|----------------------|
| <b><u>Audit Plan – Percentage Progress</u></b><br>Final, Draft and Discussion Reports      | 92%             | 92%                  |
| <b><u>Draft Reports</u></b><br>Issued within 5 working days                                | 53%             | 61%                  |
| <b><u>Final Reports</u></b><br>Issued within 10 working days of discussion of draft report | 49%             | 53%                  |
| <b><u>Quality of Audit Work</u></b><br>Customer Satisfaction Questionnaire                 | 88%             | 82%                  |

**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 through the year; one of the key reasons for this is management requests to review identified high risk areas. All changes made have been subject to agreement with the appropriate Strategic Manager and the Strategic Manager – Finance Governance. These changes ensure that our focus continues to be directed to the most important areas.



### Conclusion

Overall delivery of the plan this year has progressed well despite some delays experienced, and the agreement of a protocol to use where this occurs has already shown to be of help. Healthy Organisation has been a major piece of work this year and has provided a valuable corporate overview as well as helping ensure that next year's plan focuses 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

|                    |         |   |
|--------------------|---------|---|
| <b>Substantial</b> | ▲ ★ ★ ★ | 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.                                     |
| <b>Reasonable</b>  | ▲ ★ ★ ★ | 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. |
| <b>Partial</b>     | ▲ ★ ★ ★ | 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.   |
| <b>None</b>        | ▲ ★ ★ ★ | 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 – both 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 |   |
| ECI                     | 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 |   |
| ECI                     | 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   |
| Finance and Performance | Governance, Fraud & Corruption | Fraud - Compliance with CIPFA Counterfraud Assessment     | Q2  | Final  | Advice              | 08/08/2016 | n/a       | 0                     | 0  | 0 | 0 | 0 |  |
| Adult Services          | Operational                    | Adults – Financial Management of Care Provision           | Q2  | Final  | Partial             | 24/10/2016 | 7         | 0                     | 4  | 3 | 0 | 0 |  |
| Adult Services          | Operational                    | Adults - Income Collection Personal Finance Contributions | Q3  | Final  | Partial             | 17/10/2016 | 9         | 0                     | 3  | 6 | 0 | 0 | Client delays have slowed report progress  |
| Adult Services          | Operational                    | Adults - Safeguarding                                     | Q1  | Final  | Partial             | 09/01/2017 | 4         | 0                     | 1  | 3 | 0 | 0 | Request made to defer the work until Q4  |
| Childrens Services      | School                         | School Theme - Safeguarding in Schools                    | Q4  | Final  | Reasonable          | 04/01/2017 | 9         | 0                     | 1  | 8 | 0 | 0 | School visits January/February   |
| ECI                     | Advice                         | Concessionary Fares                                       | Q1  | Final  | Advice              | 01/04/2016 | n/a       | 0                     | 0  | 0 | 0 | 0 |  |
| ICT                     | ICT                            | SAP Migration   | Q1  | Final  | Advice              | 18/06/2016 | n/a       | 0                     | 0  | 0 | 0 | 0 | Ongoing advice   |
| Childrens Services      | Key Control                    | Troubled Families - Phase 2 Claims                        | Q1  | Final  | Grant Certification | 29/04/2016 | n/a       | 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 |   |
| EC1                     | Follow Up                      | SEN - High Needs Transport                     | Q3  | Final               | n/a        | 09/01/2017 | 0         | 1                     | 0 | 0 | 0 | 0 | Further work required - not removed from JCAD.      |
| Childrens Services      | Follow Up                      | Governance Arrangements - Educational Outcomes | Q3  | Final               | n/a        | 24/11/2016 | n/a       | 0                     | 0 | 0 | 0 | 0 | Satisfactory progress - removed from JCAD.          |
| Childrens Services      | Follow Up                      | Residential Units                              | Q4  | Final               | n/a        | 27/03/2017 | 0         | 0                     | 0 | 0 | 0 | 0 | Satisfactory progress - removed from JCAD.          |
| Finance and Performance | Key Control                    | Creditors                                      | Q4  | Final               | Reasonable | 23/01/2017 | 6         | 0                     | 1 | 5 | 0 | 0 |   |
| Business Development    | Governance, Fraud & Corruption | Performance Management                         | Q2  | Final               | Advice     | 01/08/2016 | 0         | 0                     | 0 | 0 | 0 | 0 |   |
| Childrens Services      | Follow Up                      | Schools - Health & Safety                      | Q4  | Final               | n/a        | 08/11/2016 | 0         | 0                     | 0 | 0 | 0 | 0 | Recommendations outstanding - not removed from JCAD |
| Childrens Services      | School                         | School Theme - Prevention of Fraud in Schools  | Q4  | Draft               |            | 01/03/2017 | 0         | 0                     | 0 | 0 | 0 | 0 | School visits took place in March.                  |
| Adult Services          | Follow Up                      | Personal Budgets                               | Q3  | Draft               |            | 17/10/2016 | 0         | 0                     | 0 | 0 | 0 | 0 | Client delays have slowed report progress.          |
| Childrens Services      | Operational                    | Libraries – Consortium Arrangements            | Q4  | Discussion Document |            | 12/01/2017 | 0         | 0                     | 0 | 0 | 0 | 0 |   |
| Childrens Services      | Operational                    | The Building of Schools                        | Q2  | Discussion Document |            | 05/12/2016 | 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 |   |
| Business Development      | Governance, Fraud & Corruption   | Strategic Commissioning                                   | Q4  | Discussion Document |         | 16/01/2017 | 0         | 0                     | 0 | 0 | 0 | 0 | Awaiting the completion of a number of commissioning intention plans before finalising. |
| ICT                       | ICT                              | Information Sharing                                       | Q4  | Discussion Document |         | 26/01/2017 | 0         | 0                     | 0 | 0 | 0 | 0 |   |
| Business Development      | Governance, Fraud & Corruption   | Procurement – Home Care                                   | Q2  | Discussion Document | Advice  | 16/10/2016 | 0         | 0                     | 0 | 0 | 0 | 0 | Delay due to need to wait until project sufficiently advanced for audit                 |
| Education                 | Operational                      | Team Around the School                                    | Q4  | In progress         |         | 09/01/2017 | 0         | 0                     | 0 | 0 | 0 | 0 | School visits continued up to June.   |
| Adult Services            | Operational                      | Better Care Fund  | Q4  | In progress         |         | 9/03/2017  | 0         | 0                     | 0 | 0 | 0 | 0 | There have been delays in receipt of information.                                       |
| Business Development      | Follow Up                        | Hard FM   | Q4  | Deferred            |         |            | 0         | 0                     | 0 | 0 | 0 | 0 | Days added to 17/18 review of this area.  |
| 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  |

| 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                            | 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. |
| 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.                          |

| 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                | 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.   |
| 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.                                |
| <b>Schools</b>     |             |   |     |         |             |            |           |                       |   |   |   |   |  |
| Schools - Primary  | School      | The Planned Use of School Balances - Hamp Infants                                 | Q1  | Final   | Substantial | 14/07/2016 | 3         | 0                     | 0 | 2 | 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 - Primary   | School     | The Planned Use of School Balances - Ashill Community                | Q1  | Final  | Reasonable  | 06/07/2016 | 4         | 0                     | 0 | 4 | 0 | 0 |          |
| 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 |          |

| 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     | 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 School Balances - Mark First | Q1  | Final  | Substantial | 06/07/2016 | 0         | 0                     | 0 | 3  | 0 | 0 |          |
| 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 |          |

| 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     | School theme – SFVS St Johns First                      | Q3  | Final  | Reasonable  | 18/10/2016 | 10        | 0                     | 0 | 10 |   | 0 |                     |
| 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 | Brookside Academy   |
| 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 | Stanchester Academy |

| 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 Selworthy               | Q4  | Final  | Reasonable  | 24/01/2017 | 9         | 0                     | 1 | 7  | 1 | 0 |                  |
| 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 Frome College           | Q4  | Final  | Substantial | 01/02/2017 | 4         | 0                     | 0 | 4  | 0 | 0 |                  |
| Schools | Schools    | School theme - Safeguarding Fiveways                | Q4  | Final  | Substantial | 18/01/2017 | 2         | 0                     | 0 | 2  | 0 | 0 |                  |
| Schools | Schools    | School theme - Safeguarding Non SCC Establishment 4 | Q4  | Final  | Partial     | 31/01/2017 | 11        | 0                     | 3 | 8  | 0 | 0 | King Ina Academy |
| Schools | Schools    | School theme - Safeguarding Non SCC Establishment 5 | Q4  | Final  | Substantial | 8/02/2017  | 2         | 0                     | 0 | 2  | 0 | 0 | Strode College   |
| Schools | Schools    | School theme – Prevention of Fraud Mells            | Q4  | Final  | Reasonable  | 13/03/2017 | 18        | 0                     | 0 | 18 | 0 | 0 |                  |
| Schools | Schools    | School theme – Prevention of Fraud St Georges       | Q4  | Final  | Partial     | 22/02/2017 | 21        | 0                     | 5 | 16 | 0 | 0 |                  |
| Schools | Schools    | School theme – Prevention of Fraud Bishops Hull     | Q4  | Final  | Reasonable  | 06/03/2017 | 9         | 0                     | 1 | 8  | 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            | Schools     | School theme – Prevention of Fraud Chilton Trinity    | Q4  | Final  | Substantial | 27/03/2017 | 4         | 0                     | 0 | 4  | 0 | 0 |          |
| Schools            | Schools     | School theme – Prevention of Fraud Kingsbury Episcopi | Q4  | Final  | Reasonable  | 06/03/2017 | 13        | 0                     | 1 | 12 | 0 | 0 |          |
| Schools            | Schools     | School theme – Prevention of Fraud Shepton Mallet     | Q4  | Final  | Reasonable  | 27/02/2017 | 19        | 0                     | 0 | 19 | 9 | 9 |          |
| Schools            | Schools     | School theme – Prevention of Fraud St Aldhelms        | Q4  | Final  | Reasonable  | 13/04/2017 | 12        | 0                     | 0 | 12 | 0 | 0 |          |
| Schools            | Schools     | School theme – Prevention of Fraud St Johns           | Q4  | Final  | Reasonable  | 07/03/2017 | 17        | 0                     | 0 | 17 | 0 | 0 |          |
| <b>Early Years</b> |             |   |     |        |             |            |           |                       |   |    |   |   |          |
| 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  | Final  | Partial    | 22/03/2017 | 4         | 0                     | 3 | 1 | 0 | 0 |          |
| Childrens Services | Early Years | Butterflies Day Nursery (The Exchange) | Q4  | Final  | Reasonable | 24/03/2017 | 3         | 0                     | 0 | 3 | 0 | 0 |          |
| Childrens Services | Early Years | Ladybird Playgroup (Bruton)            | Q4  | Final  | Reasonable | 17/03/2017 | 4         | 0                     | 0 | 4 | 0 | 0 |          |
| Childrens Services | Early Years | Little Steps Nursery                   | Q4  | Final  | Reasonable | 10/03/2017 | 3         | 0                     | 0 | 3 | 0 | 0 |          |
| Childrens Services | Early Years | St Mary's Pre-School Ilchester         | Q4  | Final  | Partial    | 13/03/2017 | 4         | 0                     | 1 | 3 | 0 | 0 |          |
| Childrens Services | Early Years | Yeovil Teenies Day Nursery             | Q4  | Final  | Partial    | 07/04/2017 | 4         | 0                     | 2 | 2 | 0 | 0 |          |
| Childrens Services | Early Years | Dunster Pre-School                     | Q4  | Final  | Reasonable | 09/03/2017 | 4         | 0                     | 1 | 3 | 0 | 0 |          |
| Childrens Services | Early Years | Norton Fitzwarren Pre-School           | Q4  | Final  | Reasonable | 13/03/2017 | 2         | 0                     | 0 | 2 | 2 | 2 |          |