

Somerset County Council

Report of Internal Audit Activity

Annual Opinion Report 2016/17

Contents

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Summary

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.



Purpose

The Accounts and Audit Regulations (England) 2015 requires public authorities to publish an Annual Governance Statement (AGS). The Statement is an annual review of the Systems of Internal Control and gathers assurance from various sources to support it. One such source is Internal Audit. The Head of Internal Audit should provide a written annual report to those charged with governance to support the AGS. This report should include the following:

- An opinion on the overall adequacy and effectiveness of the organisation's risk management systems and internal control environment
- Disclose any qualifications to that opinion, together with the reasons for the qualification
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies
- Draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement
- Compare the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and criteria
- Comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content.

Summary

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.



Background

The Internal Audit service for Somerset County Council is provided by the 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). The Partnership is also guided by the Internal Audit Charter which is reviewed annually. Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness through the work based on the Annual Plan agreed by Senior Management and this Committee.

Internal Audit Annual Opinion 2016/17

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion

For the 2016-17 audit plan at Somerset County Council there will be a total of 55 reviews delivered as well as a further 63 school and early year visits. Almost all audits have been completed to report stage. There remain two reviews which are nearing completion and I will provide a verbal update on these.

At the close of each audit review a Customer Satisfaction Questionnaire is sent out to the Service Manager or nominated officer. The aim of the questionnaire is to gauge satisfaction against timeliness, quality and professionalism. As part of the Balanced Scorecard presented to the SWAP Boards, a target of 85% is set where 80% would reflect the fact that the client agreed that the review was delivered to a good standard of quality. At SCC the average feedback score was 88%, which compares to an average score across the partnership of 82% for the year. Given our risk based approach, which results in the award of a relatively high number of partial opinion audit reviews this is particularly encouraging.

Healthy Organisation has been a major piece of work this year and covered the management control framework across eight corporate themes. Each theme was assessed and these assessments were used to provide an overall rating of Medium. All main areas of weakness are included in the 2017-18 Internal Audit Plan, which will provide assurance that improvements are made and expected outcomes achieved. The Healthy Organisation action plan is also being monitored by the governance board.

Of the 22 reports finalised that have an Assurance Opinion, 14 have received Partial Assurance. I am encouraged by the management response and readiness to accept and address the matters raised in audit reports. There was one review that received a Substantial Assurance and this is highly commendable, with the remaining six reviews receiving Reasonable Assurance. In addition, as referred to above. the Healthy Organisation received Medium Assurance overall.

For those areas not covered by the Annual Internal Audit Plan, the Chief Financial Officer seeks assurance from Service Managers as to the adequacy of the internal control environment for their service areas. Any matters arising are reported in the Council's Annual Governance Statement.

Internal Audit Annual Opinion 2016/17

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion

There were 30 'Non-Opinion' audits which includes 16 routine follow-up reviews and two grant certifications. The remaining 12 reviews were advisory in nature. These included investigative work, involvement in a moderation exercise for Schools Financial Value Standard (SFVS) returns and SAP migration advice. There were further reviews undertaken where processes were new or subject to significant change and internal audit were asked to provide support to help ensure the internal control framework put in place is adequate from the start. A number of these areas have been included again in the 17/18 plan where an opinion based review will be carried out to ensure that weaknesses reported are addressed. It is positive that requests for such reviews continued throughout the year, reflecting an organisation that is keen to involve internal audit to help address problem areas and this is seen as a positive commitment to improving governance arrangements.

There were also requests during the year for opinion based reviews where high risks were identified, such as the Children's Placements review. As a result of these requests changes to the plan were agreed to reflect the ever-changing environment and challenges that local authority managers are facing. This meant that audits considered to be lower risk were removed or deferred from the plan.

The range of services delivered by the Council both by itself and together with other organisations is high in number. In order to make the most effective use of the internal resource available the approach agreed with the Audit Committee is to focus on areas of higher risk across the organisation. As reported in the previous paragraph the audit plan delivered was significantly different to the one agreed and this demonstrates that the focus on high, new and emerging risk areas is well established.

Therefore, although the number of partial opinions is high and may cause some concern, the focus of the internal audit plan on high risk areas does provide an explanation for this. In line with this approach improved scrutiny and follow-up arrangements are now well embedded and help ensure that the action plan in place to address weaknesses identified is being implemented as agreed. In this regard, I am assured by the challenge and support from the Audit Committee particularly during the 'call in' meetings where service managers are questioned on progress against their action plans, providing greater scrutiny in this important area. In addition, high priority recommendations are monitored by the risk team through JCAD and our follow-up work demonstrates that generally action is ongoing to implement what has been agreed with services.

The Assistant Director is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion

It is the case however, that we have observed some delays in the implementation of recommendations this year and this will need to be monitored in 2017/18.

I believe that overall the Senior Management of Somerset County Council have worked hard to cooperate with the audit process. There have been some difficulties in progressing some audits expediently and although the pressures they faced through managing in a changing environment is recognised, this has affected our ability to deliver our agreed plan at times through the year. In response to this a Delivering Effective Internal Audits in Somerset Protocol has been written and endorsed by the audit committee. This covers the roles and responsibilities of SWAP and SCC in relation to audit work and an escalation procedure to follow where this is not complied with. Full use of this document will be made from 2017-18 onwards.

Based on the above, I have considered the balance of audit work, the assurance levels provided and outcomes together with the response from Senior Management and the Audit Committee and offer 'Reasonable Assurance' in respect of the internal control framework in place.

Summary of Audit Work 2016/17

Our audit activity is split between:

- Operational Audits
- Key Control Audits
- Governance, Fraud & Corruption Audits
- IT Audits
- Special Reviews
- Follow-up



Internal Audit Work Programme

The schedule provided at [Appendix B](#) contains a list of all audits agreed for inclusion in the Annual Audit Plan 2016/17 and the final outturn for the financial year. In total, 55 will be delivered compared to the original number of 61. Healthy Organisation was a significant piece of work and in terms of audit days equated to around four operational audits, as this covered eight corporate themes. Additional time was also spent on special reviews not originally planned. Two ICT audits were deferred to 17/18 at the request of SCC without replacement. One operational review was removed from the plan and not replaced as there was insufficient time to programme a further audit. 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.

Of the 55 reviews in the revised 2016/17 audit plan, they are broken down as follows:

Type of audit	2016-17 Revised plan	2016-17 Original plan
• Operational Audits	11	12
• Information Systems	8	10
• Key Control	4	4
• Governance, Fraud & Corruption*	5	9
• Follow-up	16	12
• Advice/special reviews	4	4
• Grant Certification	2	5
• School/Early year theme	5	5
	55	61

In addition, 39 school visits and 24 early years visits were carried out.

* Includes Healthy Organisation

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 3 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'.

Review/Risks	Auditors Assessment
Corporate Health & Safety -Premises Management 1. Routine inspections and maintenance are not carried out in line with statutory requirements. 2. Assessments relating to the management of premises risks are not completed or not subject to periodic review.	High
Independent Placements for Children Looked After and Education Financial Controls 1. Financial controls regarding payments are not effective given the relative size of the budget and the need to achieve value for money. 2. Short term / emergency placements are not effectively reviewed resulting in disproportionately high costs. 3. Placements take place outside of existing framework contract arrangements and result in increased costs.	High

Summary of Audit Work 2016/17

SWAP Performance - Summary of Audit Opinions

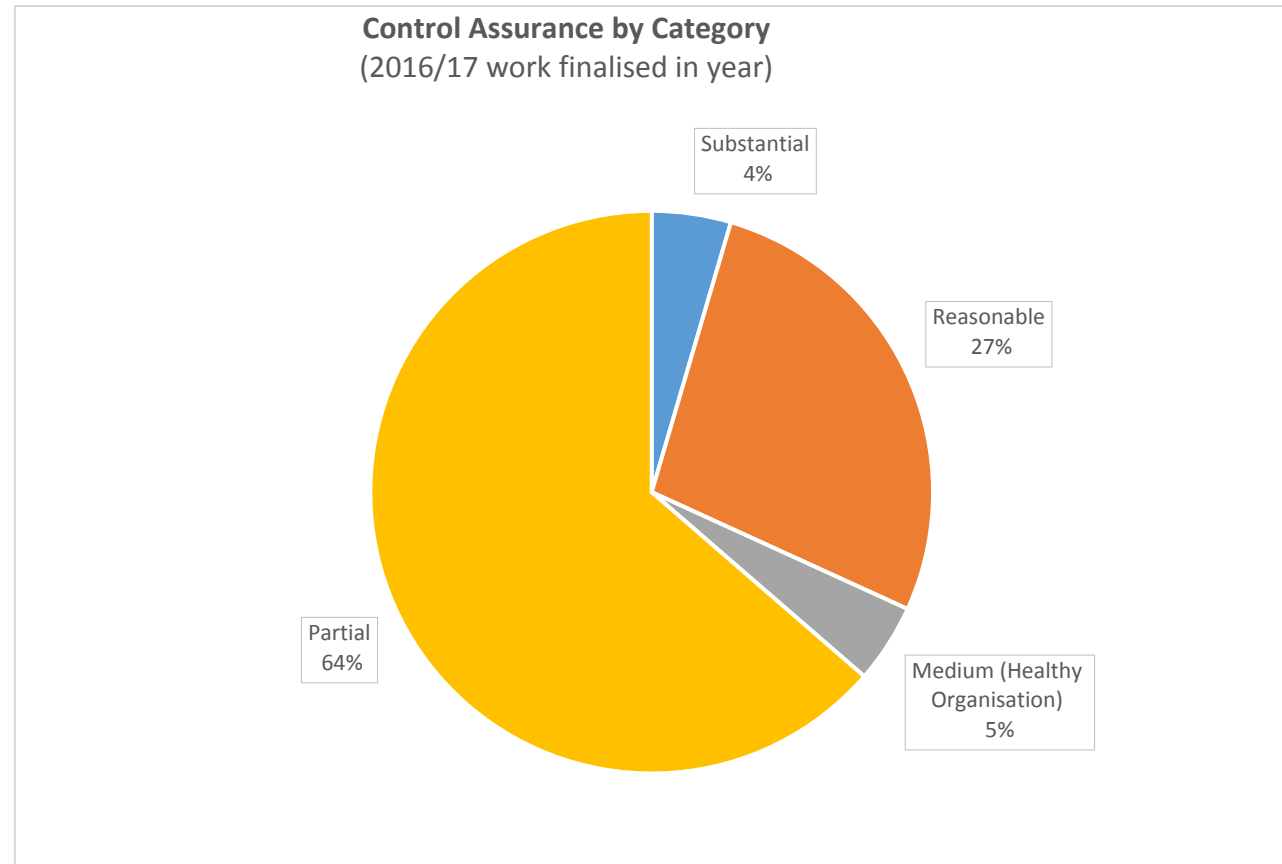
At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

- Substantial
- Reasonable
- Partial
- None



Summary of Audit Opinion

Of the 22 reviews finalised with an audit opinion, the opinions offered are summarised below.



Summary of Audit Work 2016/17

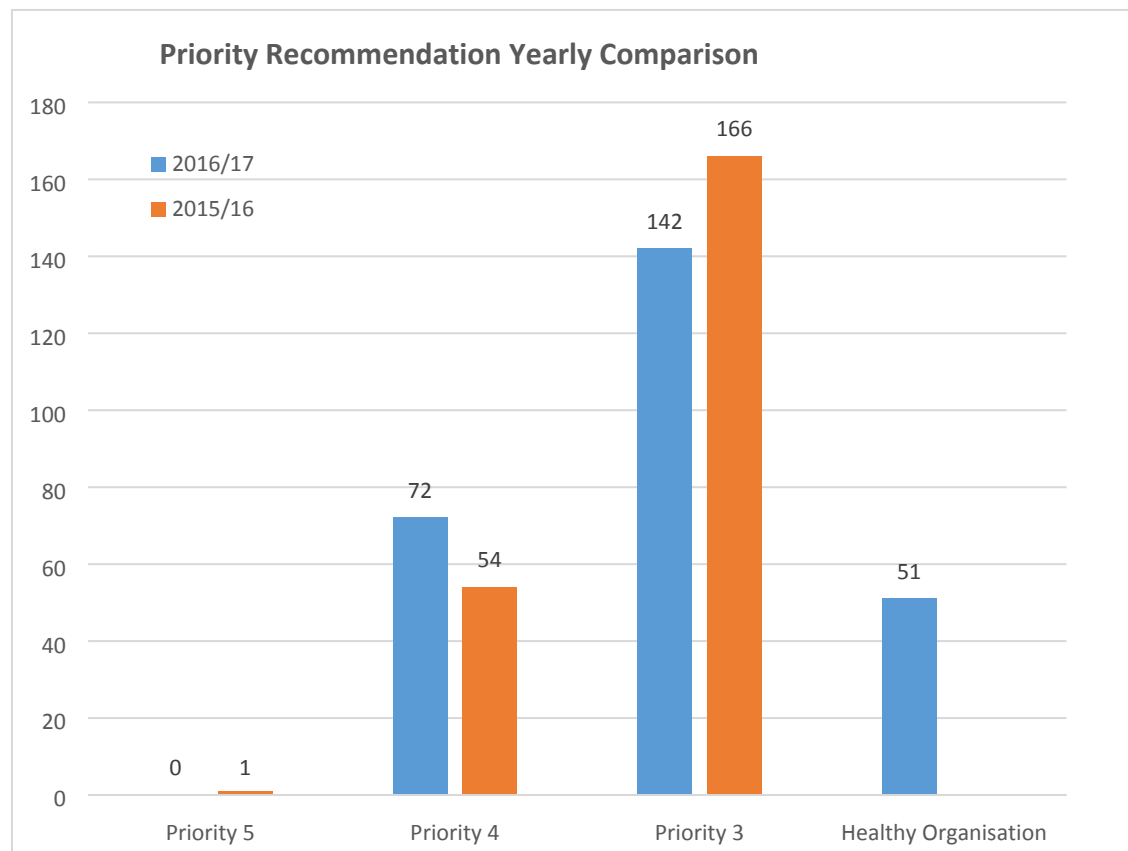
SWAP Performance - Summary of Audit Recommendations by Priority

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



Priority Actions

For those reviews where a final report has been issued there have been 265 agreed actions for improvement, compared to 221 last year; as shown in the chart below. This includes the actions agreed from the Healthy Organisation review of which there were 51 actions across the eight themes.



Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.



Added Value

Primarily Internal Audit is an assurance function and will remain as such. However, as we complete our audit reviews we seek to bring information and best practice to managers to help support their systems of risk management and control. The SWAP definition of “added value” is “it refers to extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something "more" while adding little or nothing to its cost”. The following are examples of where added value has been provided to the Council.

- Regular fraud bulletins.
- Audit Committee member training offered to all SWAP partners.
- Access to expertise via specialist groups for Adults, Children’s, IT and corporate areas.
- School Themed based reports – summaries of key recommendations being made available to all schools.
- Provision of Accounts Payable process information, contacts, and data to Procurement team to support their transformation programme.
- Equality impact assessment process comparison with other partners.

Increasingly our audit skills and organisational understanding are being used to provide advice and insight (non-opinion) to add value to the Council. Key work includes:

- Ongoing concessionary fares review as a direct result of a partial opinion audit.
- Advice to SAP migration project team.
- Attendance at core contract management group meetings following previous contract management review.
- Attendance at Business Continuity training incident.
- Sharing knowledge across risk areas including commissioning, contracting and performance.

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 now provides the Internal Audit service for 24 Partners as well as a number of other clients. SWAP performance is subject to regular monitoring review by both the Board and the Member Meetings. The respective outturn performance results for Somerset County Council for the 2016-17 year are as follows;

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

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



SWAP Performance

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

Assessments are completed every three years and the last review took place in September 2015. This review has confirmed that SWAP is in full conformance to the International Professional Practices Framework and the PSIAS. As a result of the quality review, a Quality Assessment Improvement Plan (QAIP) is produced. This document is a live document, reviewed regularly by the SWAP Board to ensure continuous improvement.

And finally, just like any other Company, our accounts are subject to both Internal and External Audit Review. The auditor confirmed that the audit did not find any areas of concern and the auditor was confident that the processes in place are adequate to support SWAP's annual report and financial statements.

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.

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



Audit Framework Definitions

- Priority 5: Findings that are fundamental to the integrity of the unit’s business processes and require the immediate attention of management.
- Priority 4: Important findings that need to be resolved by management.
- Priority 3: The accuracy of records is at risk and requires attention.
- Priority 2: Minor control issues have been identified which nevertheless need to be addressed.
- Priority 1: Administrative errors identified that should be corrected. Simple, no-cost measures would serve to enhance an existing control.

Definitions of Risk

Risk	Reporting Implications
Low	Issues of a minor nature or best practice where some improvement can be made.
Medium	Issues which should be addressed by management in their areas of responsibility.
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor	
								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
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
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
Childrens Services	School	School Theme - The Planned Use of School Balances	Q1	Final	Partial	27/06/2016	5	0	1	4	0	0
Finance and Performance	Governance, Fraud & Corruption	Cash Handling	Q1	Final	Advisory – no opinion	19/05/2016	13	0	1	12	0	0
Childrens Services	Follow Up	Multi Agency Safeguarding Board (MASH)	Q1	Final	n/a	01/08/2016	0	0	0	0	0	0
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
ICT	ICT	Business Continuity & Disaster Recovery	Q1	Final	Substantial	08/08/2016	3	0	1	2	0	0
Childrens Services	School	Early Years 15/16 Temed 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	Advice	08/08/2016	0	0	0	0	0	0

Plan Performance 2016/17

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor	
								Recommendation				
								5	4	3	2	1
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
Childrens Services	Operational	Independent Education Placements – Financial Controls	Q3			21/09/2016						
Adult Services	Follow Up	Deprivation of Liberty	Q3	Final	n/a	14/10/2016	0	0	0	0	0	0
ECI	Follow Up	Passenger Transport	Q3	Final	n/a	16/08/2016	0	0	0	0	0	0
Childrens Services	School	School Theme - Schools Financial Value Standard (SFVS)	Q3	Final	Reasonable	03/10/2016	15	0	2	13	0	0
Childrens Services	Special Investigation	Business Quick Deposit Difference	Q2	Final	Advice	09/09/2016	0	0	0	0	0	0
Childrens Services	Follow Up	Prevention of Fraud in Schools	Q3	Final	n/a	17/10/2016	0	0	0	0	0	0
ICT	Operational	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

Plan Performance 2016/17

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor		
								Recommendation					
								5	4	3	2	1	
EC1	Follow Up	Concessionary Fares	Q3	Final	n/a	01/08/2016	0	0	0	0	0	0	
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 – non opinion	08/08/2016	4	0	1	3	0	0	
ICT	ICT	Asset (Hardware/Software)/Lifecy cle Management	Q2	Final	Advisory – non opinion	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	
Business Development	Follow Up	Corporate Contracts Follow Up	Q1	Final	n/a	01/02/2017	0	0	0	0	0	0	
Childrens Services	Operational	Education of Children Looked After in Care	Q1	Final	Advisory – non opinion	09/09/2016	17	0	10	7	0	0	
Corporate	Governance, Fraud & Corruption	Healthy Organisation – a strategic review	Q1	Final	Medium Assurance	04/07/2016	n/a	0	0	0	0	0	
Finance and Performance	Governance, Fraud & Corruption	Fraud - Compliance with CIPFA Counterfraud Assessment	Q2	Final	Advisory – non opinion	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	
Adult Services	Operational	Adults - Safeguarding	Q1	Final	Partial	09/01/2017	4	0	1	3	0	0	

Plan Performance 2016/17

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor		
								Recommendation					
								5	4	3	2	1	
Childrens Services	School	School Theme - Safeguarding in Schools	Q4	Final	Reasonable	04/01/2017	9	0	1	8	0	0	
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	
Childrens Services	Key Control	Troubled Families - Phase 2 Claims	Q1	Final	Grant Certification	29/04/2016	n/a	0	0	0	0	0	
ECI	Follow Up	SEN - High Needs Transport	Q3	Final	n/a	09/01/2017	0	0	0	0	0	0	
Childrens Services	Follow Up	Governance Arrangements - Educational Outcomes	Q3	Final	n/a	24/11/2016	n/a	0	0	0	0	0	
Childrens Services	Follow Up	Residential Units	Q4	Final	n/a	27/03/2017	0	0	0	0	0	0	
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	Advisory – non opinion	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	
Adult Services	Follow Up	Personal Budgets	Q3	Final	n/a	17/10/2016	0	0	0	0	0	0	

Plan Performance 2016/17

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor		
								Recommendation					
								5	4	3	2	1	
Childrens Services	Operational	The Building of Schools	Q2	Final	Reasonable	05/12/2016	8	0	1	7	0	0	
ICT	ICT	Information Sharing	Q4	Final	Partial	26/01/2017	5	0	2	3	0	0	
Childrens Services	School	School Theme - Prevention of Fraud in Schools	Q4	Final	Reasonable	01/03/2017	17	0	2	15	0	0	
Education	Operational	Team Around the School	Q4	Final	Advisory – non opinion	09/01/2017	7	0	3	4	0	0	
ECl	Operational	Libraries – Consortium Arrangements	Q4	Drafting	Partial	12/01/2017	11	0	1	10	0	0	
Business Development	Governance, Fraud & Corruption	Strategic Commissioning	Q4	Draft	Reasonable	16/01/2017	13	0	1	12	0	0	
Business Development	Governance, Fraud & Corruption	Procurement – Home Care	Q2	Fieldwork complete	Advisory – non opinion	16/10/2016	0	0	0	0	0	0	
Adult Services	Operational	Better Care Fund	Q4	In progress		9/03/2017	0	0	0	0	0	0	
Business Development	Follow Up	Hard FM	Q4	Deferred			0	0	0	0	0	0	
Customers and Communities	Operational	Data Subject Access Request (DSAR)	Q4	Deferred			0	0	0	0	0	0	
Adult Services	Operational	The Efficiency & Effectiveness of the new Operating Model	Q2	Deferred			0	0	0	0	0	0	

Plan Performance 2016/17

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor		
								Recommendation					
								5	4	3	2	1	
Business Development	Governance, Fraud and Corruption	Social Value Policy	Q4	Deferred			0	0	0	0	0	0	
ICT	ICT	User Access/Active Directory Arrangements	Q3	Deferred			0	0	0	0	0	0	
ICT	ICT	Threat Management	Q3	Deferred			0	0	0	0	0	0	
Adult Services	Follow Up	Direct Payments	Q3	Deferred			0	0	0	0	0	0	
Business Development	Governance, Fraud & Corruption	Corporate Contracts	Q4	Deferred			0	0	0	0	0	0	
Adult Services	Non Opinion	LD Change Programme Assurance	Q1	Removed			0	0	0	0	0	0	
Finance and Performance	Key Control	Budget Management and Monitoring	Q3	Removed			0	0	0	0	0	0	
Childrens Services	Operational	Tripartite Funding Panel	Q2	Removed			0	0	0	0	0	0	
Childrens Services	Operational	Impact & Effectiveness of Non Maintained Special Schools	Q2	Removed			0	0	0	0	0	0	
Business Development	Governance, Fraud & Corruption	Human Resources Security	Q4	Removed			0	0	0	0	0	0	
ECl	Grant	Growth Deal	Q1	Removed			0	0	0	0	0	0	
ECl	Advice	Broadband Programme	Q1	Removed			0	0	0	0	0	0	

Plan Performance 2016/17

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor	
								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
ECI	Grant	Interreg IVB Project - Triple C Funding	Q2	Removed			0	0	0	0	0	0
ECI	Advice	Contract Audit - Broadband	Q2	Removed			0	0	0	0	0	0
Childrens Services	Operational	The Effectiveness of Early Years Funding	Q3	Removed			0	0	0	0	0	0
Childrens Services	Operational	The Effectiveness of Post 16 Education Support for Children with Additional Needs	Q4	Removed			0	0	0	0	0	0