

Somerset County Council

Report of Internal Audit Activity

Annual Opinion Report 2017/18

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 opinion 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 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 and the Annual Internal Audit Opinion given.

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.

The position of Internal Audit within an organisation’s governance framework is best summarised in the three lines of defence model shown below.

The Three Lines of Defense Model



Adapted from ECIIA/FERMA Guidance on the 8th EU Company Law Directive, article 41

Summary of Audit Work 2017/18

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



Annual Opinion

This Annual Report gives the opinion of the SWAP Assistant Director on the adequacy and effectiveness of internal control, governance and risk management within Somerset County Council. Our opinion is derived from the completion of the risk based internal audit plan at **Appendix B**, and as such it is one source of assurance on the adequacy of the internal control environment.

Senior Management and Members are ultimately responsible for ensuring an effective system of internal control. The purpose of internal control is to manage risk rather than eliminate it. Getting the balance of internal control right is essential for organisational success. Under control could expose the organisation to unacceptable risk and destroy value, as over control takes valuable resources and can create inefficiency. Therefore, the internal control environment needs the right balance to help Somerset County Council to deliver its services with decreasing resources.

In relation to the Somerset County Council 2017-18 internal audit plan a total of 60 reviews have been delivered. In agreement with management, and previously reported to this Committee, some changes have been agreed in the year as the need to respond to new and emerging risks was identified.

It is also worth noting that nine advisory audits were completed during 2017-18 and these represented the main changes to the plan in the year. Given the level of change within the Authority, Internal Audit has a role to play in being the 'Trusted Advisor'. These reviews included investigative work, as well as advisory work to review controls that are new or changing. 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 potential areas of risk and this is seen as a positive commitment to improving governance arrangements. Where such advisory work has identified weaknesses in controls these are picked up in future plans, and an opinion based review will be conducted.

All reviews have been completed to report stage, 53 of which have been finalised. Of the 53 completed reviews, 27 have returned opinions with 17 (63%) having received Partial Assurance with the remaining given reasonable assurance. This is very similar to 2016/17 where the proportion of partial assurance reports was 65%. Although the number of partial opinions is high and may cause some concern, the focus

Summary of Work 2017/18

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

of the internal audit plan on high risk areas provides an explanation for this. I continue to be encouraged by the management responses received and the readiness to accept and address the matters raised in audit reports.

In line with this risk based approach scrutiny of partial opinion reports and effective follow-up arrangements are needed. In this regard I am assured by the continued 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, for all partial opinion audits a follow-up review is conducted and the high priority recommendations from the audit are also recorded on the risk management system JCAD, to enable progress to be recorded and monitored by the service. Once the follow-up work confirms that the control framework has been improved sufficiently, the audit is removed from JCAD. In 2017/18, 17 follow-up audits were undertaken and 11 of these have now been removed from JCAD. For the majority that remain there are supporting reasons for recommendations taking longer to implement, including new systems implementation and needing longer for new policies to become embedded in operations. Overall the follow-up process demonstrates that action is being taken to address risks reported, although this can take longer than planned. In respect of the two follow-up audits finalised within IT, progress was seen to be particularly slow and this will be monitored more closely during the forthcoming year.

Healthy Organisation was a major piece of work completed in the previous year and covered the management control framework across eight corporate themes. The Healthy Organisation action plan is being monitored by the governance board. This demonstrates management's commitment to ensuring that these weaknesses at a corporate level are addressed.

Financial pressures at SCC continue to be a very serious concern. The audit plan has included work that focusses directly on this area: a review of the new commissioning driven approach to the MTFP and the monitoring and control of procurement savings. Although partial assurances were given for both, the recommendations made have been fully accepted. Work will be undertaken in 2018/19 to follow-up these reviews.

A corporate risk has also been reported in respect of the General Data Protection Regulation (GDPR) which

The Assistant Director is required to provide an opinion to support

the Annual Governance Statement.

also became effective in May. The Council were proactive in respect of this and requested a review early in the year to help with their preparations. In keeping with our other work a management action plan has been developed and agreed. This will also be subject to follow-up this year.

I believe that overall the Senior Management of Somerset County Council have worked hard to cooperate with the audit process. They continue to be open about risks they are facing to enable us to produce a risk based plan and the recommendations made in our audit reports are accepted. Overall follow-up action was satisfactory, although some delays in implementation of recommendations have occurred. This will need to be monitored during 2018/19 to ensure that work is being undertaken to control the significant risks identified within the partial opinion reports. If this is not the case, particularly in the area of IT, then this could affect the opinion that can be given.

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 Work 2017/18

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 2017/18 and the final outturn for the financial year. In total, 60 will be delivered compared to the original number of 61. 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 60 reviews in the revised 2017/18 audit plan, they are broken down as follows:

Type of audit	2017-18 original plan	2017-18 revised plan
• Operational Audits	11	9
• Advisory	2	9
• Information Systems	8	8
• Key Control	3	4
• Governance, Fraud & Corruption	14	8
• Grant Certification	1	1
• Follow-up (including ICT)	13	17
• Schools	5	5
• TOTAL	61	60

The variation reported above was due to a number of approved requests for work in the year that were advisory in nature. This was able to be accommodated through requests for deferrals from services, as well as from agreement with services to move lower risk audits to the 2018/19 plan.

In addition, 28 school visits and 11 early years visits have been carried out.

Summary of Audit Work 2017/18

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'.

Review/Risks	Auditors Assessment
<p>Readiness for the New General Data Protection Regulations (GDPR)</p> <p>1. The updated control framework needed to ensure the Council's compliance to GDPR is not put in place prior to May 2018 resulting in financial and reputational loss to the Council.</p>	High
<p>Data Subject Access Requests (DSAR)</p> <p>1. The Authority is non-compliant with timescales and fulfilment of Data Subject Access Requests under the current and future General Data Protection Regulations, resulting in customer dissatisfaction, ICO investigations and/or financial penalties.</p>	High
<p>Strategic Asset Management</p> <p>1. Asset management strategies are not aligned to the Council's priorities, preventing the Council's priorities from being fully achieved.</p> <p>2. Governance arrangements for the ongoing work on asset rationalisation and review of the Corporate Asset Management Plan are inadequate, so this work is not fully completed and implemented, and benefits are not realised.</p>	High
<p>MTFP – Commissioning Driven Approach</p> <p>1. Planned savings are not supported by realistic assumptions and supporting information leading to a failure to deliver them as planned.</p> <p>2. Ownership of savings targets and required actions is insufficiently understood and embedded at various levels of the organisation resulting in failure to deliver required a financial savings.</p> <p>3. Reporting, monitoring, and scrutiny arrangements are ineffective in identifying and acting upon areas of poor progress against planned savings targets resulting in a failure to deliver required financial savings.</p>	High

Summary of Audit Work 2017/18

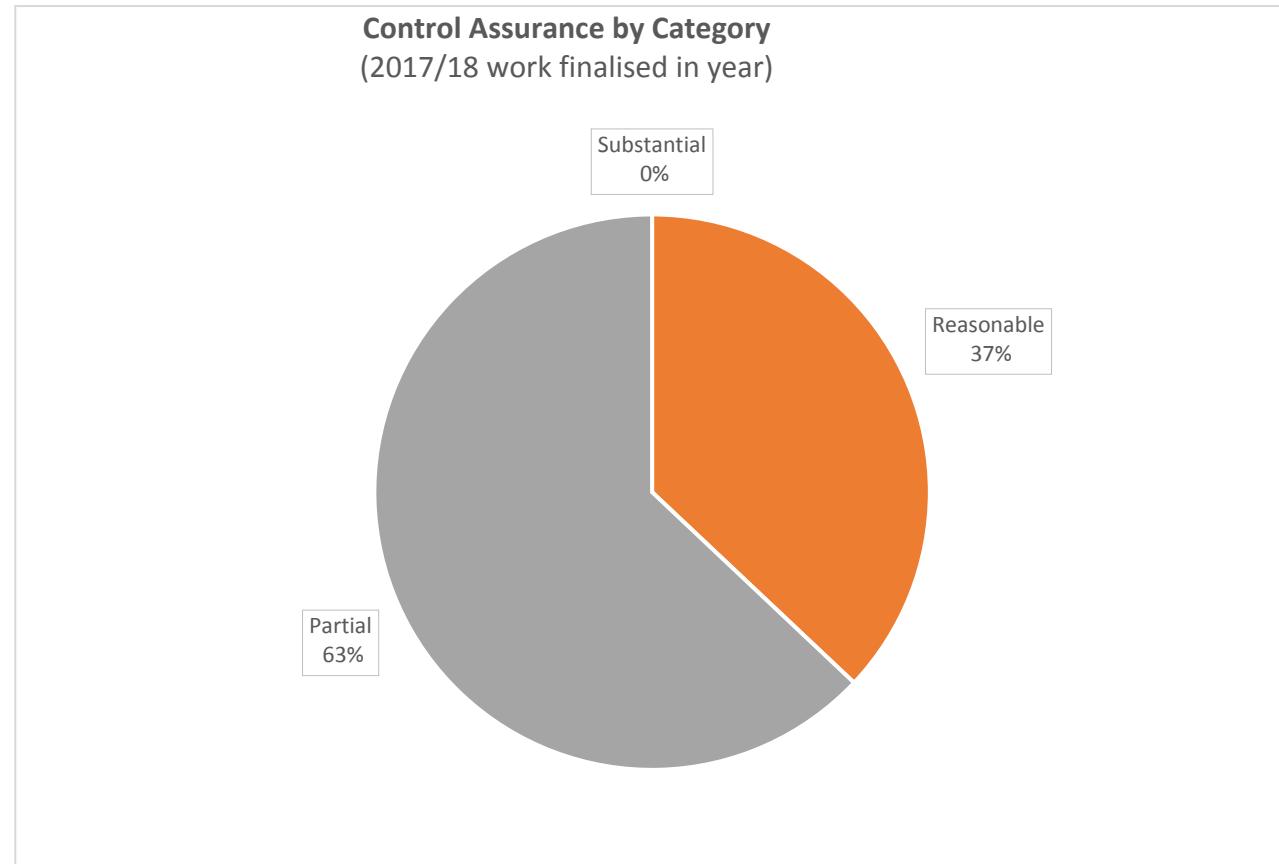
SWAP Performance - Summary of Audit Opinions

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



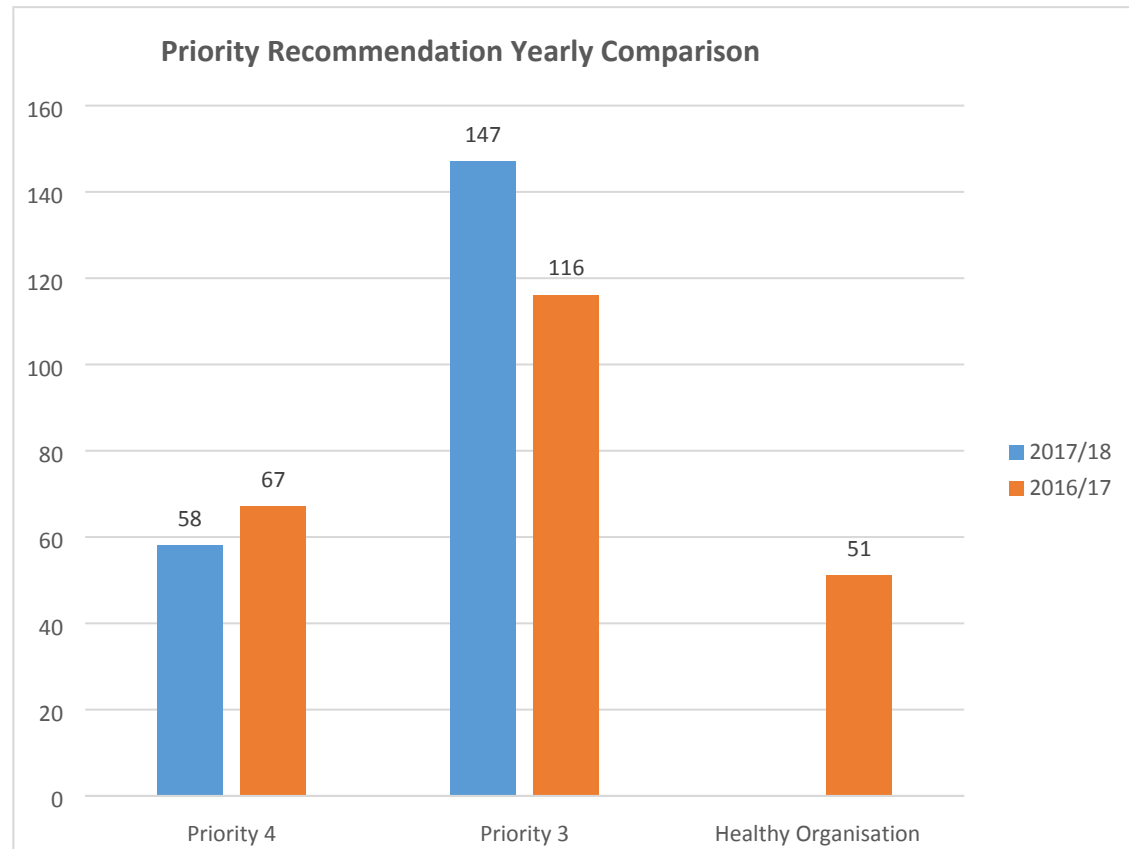
Summary of Audit Work 2017/18

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 205 agreed actions for improvement, compared to 234 last year; as shown in the chart below.



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.

- Audit Committee member training offered to all SWAP partners;
- Quarterly Bulletins from our Audit Together Collaboration;
- Access to expertise via specialist groups for Adults, Childrens, IT and corporate areas;
- School Themed based reports – summaries of key recommendations being made available to all schools; and
- Attendance at corporate meetings including the Strategic Risk Management Group and Core contract group.

A good example of involving our partners to add value to our audit work can be illustrated with the People Strategy review undertaken this year. SCC were in the process of refreshing their strategy and we were able to carry out cross partner comparison work with the authors of the Wiltshire Council and Dorset Council People Strategies and use the results across the report produced for SCC.

SCC also benefit from work performed at our partner sites. A SWAP Partner comparison was carried out this year to collate information relating to partner Councils educational provision for students who cannot attend school due to medical reasons and how attendance is recorded at such establishments.

Plan Performance 2017/18

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

SWAP Performance

SWAP provides the Internal Audit service for 18 Councils, 3 Police Authorities, 3 Office of Police and Crime Commissioners and also many subsidiary bodies. SWAP performance is subject to regular monitoring by both the Board and at the Member Meetings. The respective outturn performance results for Somerset County Council for the 2017-18 year are as follows;

Performance Target	SCC Performance	Partners Performance
<u>Audit Plan – Percentage Progress</u> Final, Draft and Discussion	100%	100%
<u>Draft Reports</u> Issued within 5 working days	73%	78%
<u>Final Reports</u> Issued within 10 working days of discussion of draft report	76%	22%
<u>Quality of Audit Work</u> Customer Satisfaction Questionnaire	86%	91%

*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 questionnaires is to gauge satisfaction against timeliness, quality and professionalism. A score of 80% would reflect the fact that the client agreed that the review was delivered to a good standard of quality, i.e. agreed with the statement in the questionnaire and satisfied with the audit process and report.

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 senior management.
Very 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
Childrens Services	Follow Up	Retention of Foster Carers Follow-Up	Q1	Final	n/a	07/04/2017	0	0	0	0	0	0
Childrens Services	Follow Up	Multi Agency Safeguarding Board Follow-Up	Q1	Final	n/a	10/04/2017	0	0	0	0	0	0
ICT	ICT	Readiness for the New General Data Protection Regulations (GDPR)	Q1	Final	Partial	01/05/2017	9	0	4	5	0	0
ICT	Follow Up	Homefinders - Follow Up	Q1	Final	n/a	12/07/2017	0	0	0	0	0	0
Information management	Governance, Fraud & Corruption	Data Subject Access Requests (DSAR)	Q1	Final	Partial	02/05/2017	9	0	2	7	0	0
Finance and Performance	Operational	Dillington House Financial Controls Review	Q1	Final	Advisory	05/05/2017	10	0	3	7	0	0
Adult Services	Follow Up	Personal Budgets Follow-Up	Q1	Final	n/a	01/04/2017	0	0	0	0	0	0
ICT	ICT	RIPA Use of Internet as a means of Surveillance	Q1	Final	Partial	01/05/2017	5	0	1	4	0	0
Health and safety	Follow Up	Health & Safety - Premises Management SCC Establishments Follow-Up	Q1	Final	n/a	02/06/2017	0	0	0	0	0	0
Adult Services	Follow Up	Deprivation of Liberty Follow-Up	Q1	Final	n/a	10/07/2017	0	0	0	0	0	0
Schools	School Theme	Financial Governance, Budget Planning and Monitoring	Q1	Final	Reasonable	12/06/2017	14	0	1	13	0	0
Property Services	Operational	Contract Letting and Management	Q1	Final	Advisory	26/07/2017	0	0	0	0	0	0

Plan Performance 2017/18

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor	
								Recommendation				
								5	4	3	2	1
HR	Operational	People Strategy	Q2	Final	Advisory	10/08/2017	0	0	0	0	0	0
Schools	Advice	Schools Financial Value Standard Moderation	Q2	Final	Advisory	07/09/2017	0	0	0	0	0	0
Human Resources	Governance, Fraud & Corruption	Staff Benefit Scheme – HMRC compliance	Q2	Final	Reasonable	08/08/2017	3	0	0	3	0	0
Human Resources	Operational	Staff Benefit Scheme	Q2	Final	Advisory	22/08/2017	0	0	0	0	0	0
ECI	Operational	Use of Agency staff	Q2	Final	Advisory	08/09/2017	0	0	0	0	0	0
Childrens Services	Early Years	Early Years Themed & Follow Up Report	Q2	Final	Reasonable	31/07/2017	0	0	0	0	0	0
Procurement	Governance, Fraud & Corruption	Social Value Policy	Q1	Final	Reasonable	26/06/2017	0	0	0	0	0	0
Schools	School	School Theme - Schools Financial Value Standard (SFVS)	Q3	Final	Reasonable	09/10/2017	15	0	1	14	0	0
ICT	ICT	Payment Card Industry Data Security Standard compliance	Q2	Final	Partial	11/07/2017	12	0	1	11	0	0
Children and Families	Operational	Financial Controls - Childrens Centre	Q2	Final	Advisory	28/08/2017	0	0	0	0	0	0
Finance and Performance	Governance, Fraud & Corruption	Local Preparations for Managing National Fraud Risks	Q2	Final	Advisory	03/08/2017	4	0	0	4	0	0

Plan Performance 2017/18

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor	
								Recommendation				
								5	4	3	2	1
Public Health	Operational	Vulnerable Person Resettlement Programme	Q3	Final	Advisory	08/11/2017	7	0	3	4	0	0
Education	Follow Up	The Education of Children Looked After Follow-up	Q2	Final	Partial	31/07/2017	0	0	0	0	0	0
Finance & Performance	Follow Up	Cash Handling - Implementation of Policy Follow-Up	Q3	Final	n/a	11/12/2017	0	0	0	0	0	0
Children Services	Operational	Children's Direct Payments	Q2	Final	Partial	01/08/2017	5	0	2	3	0	0
Adult Services	Operational	Risk of Care Provider Failure	Q2	Final	Partial	14/08/2017	10	0	3	7	0	0
School Theme	Follow-up	The Planned use of school balances Follow-up	Q4	Final	n/a	09/01/2018	0	0	0	0	0	0
Education	Follow Up	Health & Safety - Premises Management Schools/ other SCC establishments Follow-Up	Q3	Final	n/a	05/01/2018	0	0	0	0	0	0
Childrens Services	Key Control	Troubled Families certification of claims	Q1	Final	n/a	28/07/2017	0	0	0	0	0	0
Corporate	Operational	Healthy Organisation Strategic Review - Follow-Up	Q1	Final	n/a	01/04/2017	0	0	0	0	0	0
Transport and infrastructure	Advice	Concessionary Fares	Q1	Final	n/a	01/04/2017	0	0	0	0	0	0
Finance & Performance	Key Control	Debt Management	Q3	Final	Partial	9/11/2017	7	0	3	4	0	0
Business Development	Governance, Fraud &	Procurement - The Monitoring and Control of	Q2	Final	Partial	11/09/2017	8	0	4	4	0	0

Plan Performance 2017/18

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor	
								Recommendation				
								5	4	3	2	1
	Corruption	Savings Made										
Finance & Performance	Governance, Fraud & Corruption	MTFP - The Commissioning Lead Approach	Q2	Final	Partial	16/08/2017	10	0	7	3	0	0
Adult Services	Operational	Mental Health – emergency assessments and care plans	Q3	Final	Reasonable/ Partial	13/11/2017	6	0	3	3	0	0
ECl	Governance, Fraud & Corruption	Strategic Asset Management	Q4	Final	Partial	02/02/2018	9	0	3	6	0	0
ECl	Follow Up	Section 106 Agreements Follow-Up	Q4	Final	n/a	07/02/2018	0	0	0	0	0	0
ICT	Follow-up	Position Statement on Outstanding Follow-Up Audits including Software and Healthy Organisation	Q4	Final	n/a	05/03/2018	0	0	0	0	0	0
Adult Services	Operational	The Efficiency and Effectiveness of the New Operating Model	Q4	Final	Partial	08/01/2018	9	0	2	7	0	0
Finance & Performance	Key Control	Creditors	Q4	Final	Reasonable	13/11/2017	8	0	0	8	0	0
ICT	ICT	Network Resilience and Authentication	Q3	Final	Partial	01/10/2017	3	0	2	1	0	0
Education	Follow-up	The Transport of Children Follow-up	Q4	Final	n/a	23/02/2018	0	0	0	0	0	0

Plan Performance 2017/18

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor	
								Recommendation				
								5	4	3	2	1
ICT	Follow Up	Incident/Problem/Change Management - Follow Up	Q4	Final	n/a	15/01/2018	0	0	0	0	0	0
Education	Operational	Use of Part-Time Timetables in Schools	Q3	Final	Partial	13/10/2017	7	0	4	3	0	0
Finance & Performance	Key Control	Payroll (including IR35)	Q3	Final	Reasonable/ Partial	02/10/2017	10	0	2	8	0	0
School	School Theme	School Theme – E-Safety	Q4	Final	Reasonable	21/02/2018	6	0	0	6	0	0
ECI	Operational	Highways Advice for District Housing Development Schemes.	Q4	Final	Advisory	05/03/2018	3	0	2	1	0	0
ICT	ICT	SAP - Financial System IT Controls	Q3	Final	Partial	12/12/2017	9	0	4	5	0	0
Adult Services	Follow Up	Safeguarding Follow-up	Q3	Final	n/a	07/03/2018	0	0	0	0	0	0
ICT	ICT	Threat Management	Q4	Final	Advisory	31/01/2018	0	0	0	0	0	0
ICT	ICT	Business Applications - Capita One	Q2	Final	Reasonable	11/07/2017	7	0	1	6	0	0
ICT	Follow-up	Hardware and Software Asset Management - Follow Up	Q4	Draft	n/a	15/01/2018						

Plan Performance 2017/18

Directorate/ Service	Audit Type	Audit Area	Qtr	Status	Opinion	Start Date	No of Rec	5 = Major		↔	1 = Minor	
								Recommendation				
								5	4	3	2	1
Adults Services	Follow Up	Adults Income Collection - Personal Finance Contributions Follow-up	Q4	Draft		23/01/2018						
ECI	Key Control	Concessionary Fares - Key Control Review	Q4	Discussion document		24/01/2018						
Adult Services	Follow Up	Direct Payments – ISP interface Follow-Up	Q4	Discussion document		01/02/2018						
Corporate	Governance, Fraud & Corruption	Corporate Contracts - Performance Management	Q3	Discussion document		15/01/2018						
ICT	ICT	Active Directory/User Admin	Q4	Discussion document		26/02/2018						
Childrens Services	Follow Up	Independent Placements for CLA and Education - Financial Controls Follow-up	Q3	In Progress (merged with 18/19 audit)		09/01/2018						
Adults Services	Follow Up	Adults Placements	Q4	Deferred								
Finance & Performance	Governance, Fraud & Corruption	Performance Management - Service Planning	Q4	Deferred								
HR	Governance, Fraud & Corruption	Workforce Planning	Q4	Deferred								
Corporate	Governance, Fraud & Corruption	Procurement - Category Management	Q4	Deferred								
Corporate	Governance, Fraud & Corruption	Corporate Management of Health and Safety	Q3	Deferred								

Plan Performance 2017/18

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 & Corruption	Project Management - Non Core Council Programme including Benefit Realisation	Q3	Deferred								
Business Development	Governance, Fraud & Corruption	Project Management - Benefits Realisation of Projects Outside of Core Council Programme	Q3	Removed								
ICT	Follow Up	AIS - Data Quality Follow-Up	Q2	Removed								
Education	Operational	Structural Failure of School Buildings	Q4	Removed								
Business Development	Governance, Fraud & Corruption	Value for Money Strategy and Reporting	Q3	Removed								