

Somerset Council

Report of Internal Audit Activity 2023/24

Progress Report – September 2023

Internal Audit Update – September 2023 – ‘At a Glance’

The Headlines

	<p>No Assurance or Limited Assurance Opinion based reviews in the period to report</p> <ul style="list-style-type: none"> 3 Limited opinion audits have been completed in period.
	<p>Progress against the 2023/24 plan (incl. Grants)</p> <ul style="list-style-type: none"> 21 planned reviews and support activities completed (including 13 grants certified) 6 review at draft stage 27 reviews in progress/on-going
	<p>Follow-ups in the period</p> <p>Two follow-ups have been finalised since the last report.</p>
	<p>Additions to the Plan</p> <p>18 new reviews added to the plan following officer request.</p>
	<p>Monitoring of agreed management actions</p> <p>13 actions have been raised against the 23/24 audit plan, including one priority-1 action and ten priority-2 actions. Through our follow up work and responses from management 27 actions have been closed, including four priority-1 and nineteen priority-2 actions. Ongoing requests are being made to management to provide updates on outstanding recommendations, however delays have been experienced as a result of unitary transition.</p>
	<p>Range of innovations and enhancements made to our internal audit process throughout the year</p> <p>We have started the roll out of dashboard reporting for recommendation tracking allowing officers and management to have access to live data on the implementation of agreed actions. Roll out to Members will follow. In due course, oversight of audit plan delivery will also be rolled out to Senior Managers and Members.</p>

Internal Audit Assurance Opinions 2023/24

	YTD
Substantial	-
Reasonable	-
Limited	3
No Assurance	-
Advisory and Grants	16
Follow Up	2
Total	21

Internal Audit Agreed Actions 2023/24

	YTD
Priority 1	1
Priority 2	10
Priority 3	2
Total	13

Summary

As part of our rolling plan reports, we will detail progress against the approved plan and any updates in scope and coverage.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating significant risks previously identified through audit activity.

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Summary

This is the September 2023 progress update for 2023/24. It reports against the Internal Audit Plan agreed by the Somerset Council (SC) Audit Committee in April 2023. The schedule provided at **Appendix D** details progress made to date and any new work agreed.

The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed at **Appendix A** of this document. The Committee can take assurance that improvement actions have been agreed with management to address each finding reported.

To assist the Committee in its important monitoring and overview role, a summary of the key audit findings that have resulted Limited assurance opinions can be found at **Appendix B**. There were 3 Limited opinion audits to report over the period, no audit was assessed as having a High Corporate Risk.

We perform follow-up reviews for all No and Limited assurance opinion audits. The results of follow-up reviews and key advisory audits performed this year can be found in **Appendix C**. Follow-up reviews provide assurance that recommendations to mitigate identified risks have been implemented. Two follow-up audits have been finalised since our last report.

As well as assurance provided by follow-up audits, managers responsible for agreed actions relating to No or Limited assurance audits have provided us with progress updates.

Internal Audit Plan Update






Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation’s risk profile effectively.

For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.

SWAP audit plan coverage against strategic risks

The table below maps planned audit work to Somerset Council’s key strategic risks to provide assurance of coverage.

Strategic Risk	Coverage (Completed Audits)
SC ORG0009 - Safeguarding Children	Some
SC ORG0053 - Organisational Resilience	In Progress
SC ORG0056 - Supply Chain	None
SC ORG0057- Financial stability / Sustainable MTFP	Some
SC ORG0060 - Failure of ASC to meet statutory obligations	Some
SC ORG0061 - Climate Change	Some
SC ORG0062 - Health and safety management, strategic planning and direction is not embedded across the Council	In Progress
SC ORG0063 - Commercial Investments	In Progress
SC ORG0064 - Emerging Strategic Risk: Housing	Some
SC ORG0065 - Inability recruiting and retaining staff	None
SC ORG0066 - Financial instability within the VCFSE sector	None
SC ORG0067 - Emerging Strategic Risk: Coastal protection & waterborne risks	None
SC ORG0068 - Increase in fraudulent activity	In Progress
SC ORG0070 - Budget overspend in the current year	Some
SC ORG0071 - Adults Social Care Transformation programme does not achieve its financial targets	None
SC ORG0072 - Emerging Strategic Risk: Equalities compliance	None
SC ORG0073 - Emerging Strategic Risk: Unauthorised Gypsy and Traveller encampments	None

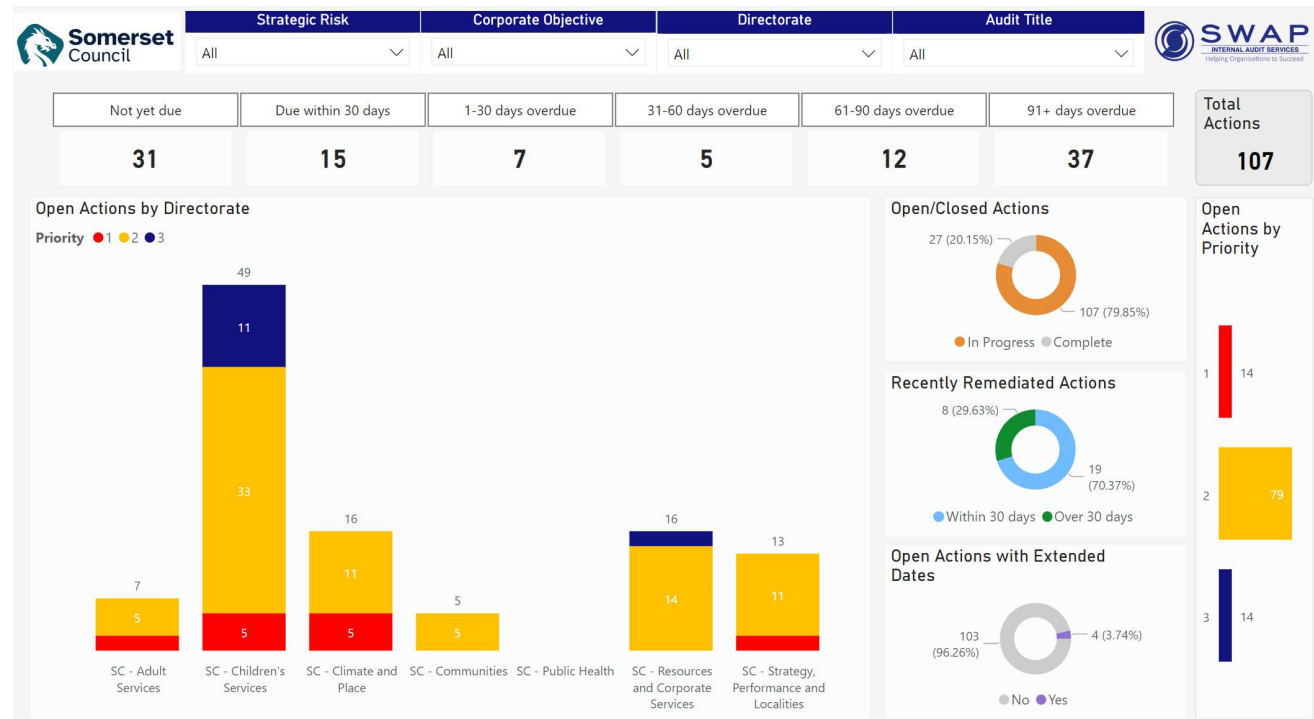
	Good coverage in plan (>10 audits over 2 year period)
	Reasonable coverage in plan (>5 audits over 2 year period)
	Some (<5 audits over 2 year period)
	In progress (coverage in progress)
	No audit coverage

Internal Audit Plan Update

Follow up work confirms the responsive nature of management in implementing agreed actions to mitigate exposure to areas of risk.

Implementation of Agreed Management Actions

As well as assurance provided by follow-up audits, managers responsible for agreed actions relating to limited assurance audits have provided progress updates to internal audit. The chart below shows the current position for delivery of audit actions as at September 2023.



Members will be provided with a separate report detailing all outstanding actions and the most recent management updates separate to this report.

Assurance Definitions	
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

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

Categorisation of Recommendations	
In addition to the corporate risk assessment, it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:	
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Schools Financial Value Standard Theme – Limited Assurance – June 2023

Schools Financial Value Standard Theme – Final Report – June 2023



Audit Objective To establish if SFVS assessments accurately reflect the financial controls used in maintained schools.

Assurance Opinion



Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Number of Actions

Priority	Number
Priority 1	1
Priority 2	5
Priority 3	1
Total	7

Risk Reviewed

There is a disparity between the self-assessments provided by schools and the actual procedures they follow. Governors are not involved in the SFVS assessment, or do not ensure their schools address their weaknesses.

Assessment

Medium

Key Findings

- Three of the schools are projecting they will be in overall deficit within the next three years. These schools may become unsustainable if they cannot address their expected budget gaps. 97 schools are projecting in-year deficits in 2023-24.
- All five schools had weaknesses relating to their SFVS return. At most, the governors either had limited involvement in producing the return or had not approved it. Two schools submitted incomplete returns.
- The schools were not consistently raising purchase orders. If schools do not commit their expenditure, their finance systems and budget monitoring reports may misrepresent their available funds.
- Four schools did not have asset management plans.
- Somerset Council needs to update existing guidance to add or clarify requirements for schools.

Audit Scope

The Schools Financial Value Standard (SFVS) is a financial control self-assessment. The SFVS is designed to help maintained schools in managing their finances and to give assurance to local authorities that schools have secure financial management in place.

We visited five maintained schools between November 2022 and January 2023. During the visits, we evaluated whether each school's 2021/22 SFVS self-assessment accurately reflected their governance and financial control framework.

Additional Information

The SFVS is aimed at governing bodies because they are responsible for the financial governance of their schools. The Department for Education (DfE) requires local authority-maintained schools to complete the assessment and send it to their local authority (LA) annually. In turn, LAs must send a statement to DfE confirming they have robust assurance systems. Somerset Council (SC) requires maintained schools to follow the rules set out in its Financial Management Scheme (FMS).

We provided each school with its own assurance report including agreed management actions. We gave Reasonable assurance to two schools, and Limited to three. The five schools have agreed to complete 63 actions in total.

This report for SC summarises the key common findings from these audits. It also highlights actions SC can take to help mitigate the key issues.

Eclipse Benefits Realisation – Limited Assurance – July 2023



ECLIPSE Benefits Realisation – Final Report – July 2023

Audit Objective To establish whether the council has achieved the benefits expected from implementing the ECLIPSE system.

Assurance Opinion



Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Number of Actions

Priority	Number
Priority 1	0
Priority 2	2
Priority 3	0
Total	2

Risks Reviewed

The expected ECLIPSE implementation benefits are not realised, resulting in failure to deliver objectives and potential missed opportunities.

Assessment

Low

Key Findings



The council did not produce a full business case for this project. The strategic business case included implementation outputs, but the council did not define how they would measure the resulting outcomes. This makes it difficult to evidence how beneficial those outcomes are.



Adult Services has not completed a formal benefits realisation evaluation against the original business case and key decision report.



The council has achieved most of the expected outputs but is still developing strategies on how to use all the functionality. The council is actively pursuing the expected functionality that is not yet in place.

The system's 'evergreen' nature means it can be configured to reflect future changes in practice.

There is a Change Board that considers, approves, and monitors system change requests from staff.

Audit Scope

We agreed to assess the following controls in this audit:

- The approved business case sets out specific and measurable anticipated benefits and how the council will achieve them.
- The council assesses, reviews, and approves the impact of deviations from the business plan on the original planned benefits.
- Key stakeholders monitor the progress made towards achieving expected benefits.
- The council has completed a post-implementation or lessons learned review that establishes what benefits have and have not been achieved, and the reasons why.

Additional Information

While the council has achieved most outcomes, we are giving a Limited opinion because it did not follow a mature benefit realisation approach. The implementation benefits were not fully defined, there has been limited post-implementation monitoring and no formal project evaluation. ECLIPSE has been in place for two years. However, we believe the residual risk to the council is Low.

We acknowledge that this project started at a time when the council's benefit management approach was not fully mature, because it focused primarily on achieving financial savings. The COVID-19 pandemic also affected implementation. The Business Change team is working on a new benefits realisation framework that will apply to transition and transformation projects. Adults Services has already started engaging with this process.

Homes England Audit Scheme – Limited Assurance – 23/24

Homes England Audit Scheme – Final Update Report – 2023-24



Audit Objective To provide assurance that the Council process meets Homes England Capital Funding Guide requirements and any issues identified are rectified.

Assurance Opinion	Number of Actions	
		Priority
<p>Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.</p>	Priority 1	0
	Priority 2	2
	Priority 3	1
	Total	3

Risks Reviewed	Assessment
Non-compliance with Homes England Capital Funding Requirements leading to a loss of available funding for the provision of affordable housing.	Medium

Key Findings	
	All relevant documents relating to the property as set out in the requirements in the CFG (Capital Funding Guide) are not contained within a comprehensive file scheme.
	Cost data taken from the finance system (e5) and Voids Repairs system (Open Contractor) does not reconcile and we were unable to verify which is the primary financial record for repairs undertaken.
	Where audit questions that form part of the Homes England compliance checklist are not applicable to the properties in question, it should be documented that these have been considered even if no action taken. This would ensure that there is a complete record for each annual assessment. We have produced a self-assessment checklist to assist with this requirement.

Audit Scope

The Homes England scheme requires the independent auditor reviews scheme information contained in the provider's files and Homes England's Investment Management System (IMS). The independent auditor is required to complete all the questions in the checklist, setting out all audit findings against published Homes England policy and procedures.

This audit was performed as an assurance piece of work using the IMS format for one property included in the original submission in 2022 (83 Bulford, TA21 8DH). We also assessed whether necessary evidence is retained to demonstrate compliance to the Capital Funding Guide.

Next Steps

The Council should ensure that they are familiar with the requirements of the [Capital Funding Guide](#) before the next annual Homes England compliance audit is due to be completed along with the actions below. It would be prudent for officers to be familiar with the [Compliance Audit Checklist schemes not delivered through Strategic Partnership Contracts](#) as well. To help ensure compliance officers should run through a self-assessment (example provided) whilst utilising the funds to support compliance with the Homes England Capital Funding Guide. This should be retained in the scheme file as evidence. An officer should be appointed with oversight for ensuring compliance with the Homes England Capital Funding requirements.

Mental Health Care Plans/Financial Decision Making – Follow Up – June 202

Mental Health Care Plans/Financial Decision Making – Final Follow Up Report – June 2023



Follow Up Audit Objective

To provide assurance that agreed actions to mitigate against risk exposure identified within previous Limited opinion audit reports have been implemented.

Follow Up Progress Summary				
Priority	Complete	In Progress	Not Started	Summary
Priority 1	0	0	0	0
Priority 2	4	0	0	4
Priority 3	0	0	0	0
Total	4	0	0	4

Follow Up Assessment

Two original Mental Health audits, completed in 2017/18 and 2019/20 both received a limited assurance opinion. The agreed outcomes of the first audit were superseded by the second but both were reassessed in a follow up audit in July 2022.

We sought to review the outstanding actions from the July 2022 report to ensure they have been completed as reported to the Audit committee in November 2022.

Key Findings



There is now an electronic financial agreement with an online process for completion. This information has been shared across the wider team ensuring that everyone understands the process. New members of the team are made aware of this during induction.



The finance and community teams now all use Eclipse. This ensures there is a clear audit trail and that documents can be shared quickly and efficiently online.



The team now have a Power BI report that displays in real time, the number of overdue reviews and by how many days. This allows the team to have a visual of their progress and highlight any key reviews for prioritisation.

Summary

Since the last audit follow up in July 2022, the team have worked to iron out that last few remaining actions. With new online systems in place, information is shared more easily and can be available at the click of a button, removing barriers sometimes in place with physical paperwork.

The team now have live reporting on the number of overdue reviews, which can highlight areas for escalation and provide oversight at a glance.

In conclusion, the team have pushed through to close out all remaining actions and provide a better service for users and themselves in the process.

Education Safeguarding Complaints & Concerns - Follow Up – September 2023

Education Safeguarding Complaints Follow Up – Final Report – September 2023



Follow Up Audit Objective

To provide assurance that agreed actions to mitigate against risk exposure identified within the 2021/22 Limited opinion audit of Education Safeguarding Complaints and Concerns report have been implemented.

Follow Up Progress Summary				
Priority	Complete	In Progress	Not Started	Summary
Priority 1	2	0	0	2
Priority 2	2	1	0	3
Priority 3	3	0	0	3
Total	7	1	0	8

Follow Up Assessment

The original audit of Education Safeguarding Complaints and Concerns was completed in April 2022 and received a Limited assurance opinion. The objective of the original audit was to establish whether there were effective processes in place for resolving safeguarding complaints and identifying emerging safeguarding issues.

The follow up audit has found that the majority of actions relating to the EES team have now been completed. Key findings from the audit follow up have been summarised below.

Key Findings



The Safeguarding Concern Enquiry process document requires some enhancement to include detail of how the EES will monitor action plan completion.



Managers and other staff are now in place and provide an appropriate level of knowledge of education safeguarding complaints and concerns. Whilst the Safeguarding Concern Enquiry document requires some minor amendments, it clearly sets out the end-to-end process for safeguarding complaints and concerns.

Further Information

Since the original audit there has been an Education Redesign restructure, with the previous ESS team being split into the Education Engagement Service (EES) and Inclusion teams. Safeguarding complaints and concerns relating to education providers fall within the role and responsibilities of the new EES team.

Concerns and complaints that are linked to inclusion (e.g. attendance, SEND, Early Help) are now dealt with by the Inclusion Team.

The procedures audited relate to the EES team. The Inclusion Team were approached to discuss the procedures that they follow but did not engage in the audit process.

Testing has been performed in relation to all priority 1 and 2 actions and supporting evidence obtained to support the implementation of actions. Follow-up of the priority 3 actions is based on self- assessment by the responsible manager.

It is noted that considerable progress has been made by the EES team in respect of recording and resolving safeguarding complaints arrangements. The introduction of a written procedure document has provided clarity and the new EES team have worked effectively to ensure its implementation.

Benefits Realisation Approach – Advisory – August 2023









SC Benefits Realisation Approach – Internal Audit Report – August 2023

Audit Objective To provide advice & support on the Benefits Realisation process developed to track LGR benefits which will be used as blueprint for future change initiatives.

Background and Scope
 The council developed a benefits realisation process for use during the LGR programme. It is intended that this process will be the blueprint for future change initiatives at Somerset Council, including the Transition and Transformation programmes and other change initiatives. The risk of failing to properly track, manage and prioritise benefits would impact the delivery of improvement outcomes and strategic objectives, reduced impact of investment and would contribute to an unsustainable MTFP.

Conclusion
 The proposed systems used for identifying, recording, monitoring and reporting on benefits identified within LGR and other Council projects are still in the process of being developed and embedded among staff. As a result, it is not possible to place any assessment on the overall effectiveness of benefit management process but to highlight areas of future development and importance in order to support the system in achieving its objectives in the long term. We have summarised key findings below:

-  The process for identifying, defining & monitoring benefits from the outset of change initiatives has been well considered and, if used effectively by staff, will provide the organisation with good intelligence to prioritise change initiatives (based on understanding of the benefits to be realised) & track these through to completion. The process is supported by the benefits tracking app provides a good system for capturing benefits to allow for central monitoring & oversight. The app provides a pro forma improving the likelihood that recorded benefits will provide consistent information including, but not limited to, ensuring benefits are linked to overarching corporate objectives.
-  Although the structure of the app will support in achieving the objectives of benefits tracking there is a need to develop the overarching system controls. E.g. system controls over changing initial data, that could result in initial baseline data or target data changing and would only be picked up within a review.
-  Baseline data for measuring benefits – the system is capable of capturing this and there is section for describing how its calculated but there is no mandated evidence to be provided. A benefit of retaining evidence would be to support comparison to baseline at a later date, without the evidence retained this may become harder if the same data cannot be reproduced.
-  The benefits tracking system needs to be supported by strong governance arrangements which at point of testing were still in development – however updates have since been provided showing the link to MTFP Board (Executive Members and Directors) & Scrutiny. Risk assessment of LGR financial benefits that are committed into the MTFP has been undertaken and is a practice intended for wider roll out to ensure proactivity in financial benefits management. There are plans to report to the TTCB, however there also needs to be clear accountability on benefit owners to provide updates and appropriate scrutiny arrangement where key benefits are not being properly updated.
-  Data currently stored in the benefits tracking app is mostly limited to benefits already identified in the MTFP & identified through the LGR business case. We identified that a number of LGR non-cash benefits are not as well defined as they could be and were not time oriented, these are expected to be better defined over time if/when these benefits become more mature. There are also plans to embed quality assurance into the gateways & reporting which will develop the quality of information going forward.
-  Currently there are very few users of the benefits tracking app, however, it is intended that it will be the responsibility of benefit owners to update this going forward. Given the number of changes taking place at Somerset Council, particularly with staff restructures, there will be significant work in ensuring that staff are engaged with the system firstly to populate the system and secondly to use it to regularly update the benefits for which they're responsible for – ensuring ownership end to end.

Further information
 More detailed reporting and actions to be taken are captured in the following pages broken down into the following themes; Benefits Tracking App, LGR Benefits, Embedding Into Existing Processes including Staff Engagement, Governance. Each section includes a number of areas for development that can be considered to develop the system further.
 As significant work is being undertaken, areas identified in this review are already subject to change. As the approach is still in the early stages of being rolled out, we are not at this stage able to assess how well the process is being used, a further review may be required at a later stage to provide assurance that the process is meeting its objectives.

Table 1: Internal Audit Plan

Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
Complete							
Assurance	Schools Financial Value Standard (SFVS) Theme Report (22-23)	Children's Services	Limited	7	1	5	1
Assurance	Public Health – Reaching Areas of Deprivation – Smoking (22-23)	Public Health	Advisory	-	-	-	-
Advisory	Cifas Support – Blue Badges 2022/23	Adult Services	Advisory	-	-	-	-
Assurance	Adults – Eclipse Benefits Realisation (22-23)	Adult Services	Limited	2	-	2	-
Grant Certification	Supporting Families Claim 1 22-23	Children's Services	Advisory	-	-	-	-
Follow up	Mental Health Follow UP	Adult Services	Advisory	-	-	-	-
Grant Certification	LEP Growth Deal - Yeovil Western Corridor – 22/23	Climate and Place	Certified	-	-	-	-
Grant Certification	LEP Growth Deal – Toneway – 22/23	Climate and Place	Certified	-	-	-	-
Grant Certification	LEP Get Building Fund – Dunball – Junction 23 22/23	Climate and Place	Certified	-	-	-	-
Assurance	NEW: Homes England Audit Scheme – Checklist Compliance	Communities	Limited	3	-	2	1
Grant Certification	LEP – Somerset Rivers Authority 22/23	Climate and Place	Certified	-	-	-	-
Grant Certification	LEP Growth Deal - Mobile Boost 22/23	Climate and Place	Certified	-	-	-	-
Grant Certification	LEP Get Building Fund – Junction 25 – 22/23	Climate and Place	Certified	-	-	-	-
Grant Certification	LEP Get Building Fund – digital innovation centre 22/23	Climate and Place	Certified	-	-	-	-
Grant Certification	LEP Get Building Fund – iaero fit out 22/23	Climate and Place	Certified	-	-	-	-

Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
Grant Certification	LEP Get Building Fund – Trenchard Way – 22/23	Climate and Place	Certified	-	-	-	-
Grant Certification	NEW: SDC Home Upgrade Grant (HUG) 2	Climate and Place	Certified	-	-	-	-
Assurance	Benefits Realisation Framework	Strategy, Performance and Localities	Advisory	1	-	1	-
Follow up	Education Safeguarding Complaints & Concerns Follow Up	Children's Services	Advisory	1	-	1	-
Grant Certification	NEW: Wells Enterprise Centre	Climate and Place	Certified	-	-	-	-
Grant Certification	NEW: Wiveliscombe Enterprise Centre	Climate and Place	Certified	-	-	-	-
Draft							
Grant Certification	NEW: Bruton Enterprise Centre	Climate and Place					
Assurance	NEW: Norton Sub-Hampdon Primary School	Children's Services					
Assurance	CLA Placements Contract and Procurement	Children's Services					
Assurance	Taunton Town Council - Transfer of Assets	Communities					
Assurance	NEW: DfE Post 16 Education Sub-Contracting	Children's Services					
Grant Certification	SDC Home Upgrade Grant (HUG) 1	Climate and Place					
In Progress							
Advisory	Recommendation Tracking	All					
Assurance	Direct Payments - (Adults)	Adult Services					
Assurance	Payroll – Staff Transfers (22-23)	Strategy, Performance and Localities					

Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
1	2	3					
Grant Certification	LEP - Growth Deal - BDUK	Climate and Place					
Grant Certification	Covid Outbreak Management Fund x5 (SCC, SWT, SDC, MDC, SSDC)	Public Health					
Assurance	Registrars	Communities					
Grant Certification	Local Transport Capital Block Funding	Climate and Place					
Assurance	NEW: Theatres Governance & Financial Controls	Communities					
Advisory	Octagon Theatre Project Support	Communities					
Assurance	Health and Safety Governance (Culture)	Strategy, Performance and Localities					
Investigation	Housing Tenancy Fraud X2	Communities					
Investigation	NEW: Procurement Card Investigation	Resources and Corporate Services					
Investigation	NEW: Complaints Process Adults	Adults Services					
Investigation	NEW: Housing 1	Communities					
Investigation	NEW: Housing 2	Communities					
Advisory	Fraud Referrals, including Revenues & Benefits	Resources and Corporate Services					
Advisory	Commercial Investments	Resources and Corporate Services					
Advisory	NEW: Schools Balances	Children's Services					
Grant Certification	NEW: Homes England Capital Funding Grant	Communities					
Assurance	DFG/Better Care Fund	Adult Services					

Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
Assurance	IT Asset Infrastructure	Resources and Corporate Services					
Advisory	NEW: Mortuary Capacity	Communities					
Assurance	Housing Landlord Health & Safety compliance– Fire Safety	Communities					
Assurance	Fraud Risk Assessment	Resources and Corporate Services					
Assurance	NEW: Financial Controls Assessment post 1 April 2023	Resources and Corporate Services					
Assurance	Supporting Families Quarter 2 Claim (Sep)	Children's Services					
Assurance	NEW: Children's Invoicing CLA and SEND	Children's Services					
Not started							
Assurance	Debt Management	Resources and Corporate Services					
Assurance	Financial Control and Reporting (budget monitoring)	Resources and Corporate Services					
Assurance	Microsoft Dynamics Post Implementation Review/Project Support	Resources and Corporate Services					
Assurance	Procurement Cards	Resources and Corporate Services					
Certification	Emergency Active Travel Fund	Climate and Place					
Advisory	Brewhouse Theatre Support	Communities					
Assurance	ALMO KPI Alignment	Communities					
Advisory	Environmental Health Project Support	Communities					

Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
					Major		Medium
					Recommendation		
1	2	3					
Assurance	Creditors	Resources and Corporate Services					
Advisory	Baseline Assessment for Fraud Maturity	Resources and Corporate Services					
Advisory	NEW: Legacy SDC Revenues and Benefits System project support	Resources and Corporate Services					

Deferred to Q3/Q4

Audit Type	Audit Area	Directorate	Change Reason
Assurance	Housing Landlord health and safety compliance – Electrical Safety	Communities	Audits on Fire Safety and Damp & Mould have been prioritised. This has been earmarked for later in Q3 or Q4 of the 23-24 audit plan. .
Assurance	Flood & Water Management	Climate and Place	Recent flooding incidents has pulled staff time in. Service Director keen for the audit, timing potentially in October.
Assurance	Asset Management	Resources and Corporate Services	
Assurance	Disaster Recovery	Resources and Corporate Services	
Assurance	CIFAS – Blue Badges 23-24	Adult Services	
Assurance	PRU and Behaviour Partnerships	Children’s	