

Somerset Council

Report of Internal Audit Activity 2023/24

Progress Report – January 2024

Internal Audit Update – January 2024 – ‘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"> • Norton Sub Hampdon Primary School – Limited Assurance • CLA Placement Contract and Procurement - Limited Assurance & High-Risk Assessment • Financial Controls Assessment (post April 2023) – Limited Assurance – the controls assessment was circulated to Member prior to the December Extraordinary Audit Committee with updated control information. Further detailed audit work is underway in the key areas, namely budget planning, budget monitoring, creditors, debtors and Microsoft Dynamics. • Brewhouse Theatre Support – Limited Assurance • Housing Landlord Health and Safety – fire safety – Limited Assurance • Health and Safety – Culture - Advisory Opinion, but high-risk.
	<p>Progress against the 2023/24 plan (incl. Grants)</p> <ul style="list-style-type: none"> • 44 planned reviews and support activities completed (including 18 grants certified) • 4 reviews at draft stage. • 23 reviews in progress/on-going. • 11 Not Started.
	<p>Follow-ups in the period 2023-24</p> <ul style="list-style-type: none"> • 3 follow-ups completed in period. • 3 in progress. • We have a further 11 follows up included in the plan pending notification from management that actions have been implemented. Two follow ups (Contract Management and ECHP) have been absorbed into planned assurance work due to be undertaken.
	<p>Recommendation Tracking</p> <p>Number of recommendations completed 2023/24 – 33.</p> <p>Number of Priority 1 Audit Recommendations overdue – 13 (<i>Transport Budget Governance, CSC Training & Safeguarding, School Balances, Children Missing from Education, School Condition Surveys, Climate Change, Athena Contract</i>)</p> <p>An SC officers has been tasked to follow up on all financial impact related audit recommendations.</p>

Internal Audit Assurance Opinions 2023/24

	YTD
Substantial	-
Reasonable	3
Limited	8
No Assurance	-
Advisory	12
Follow Up	3
Grants	18
Total	44

Internal Audit Agreed Actions 2023/24

	YTD
Priority 1	2
Priority 2	38
Priority 3	18
Total	58

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 January 2024 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, with one audit 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. One follow-up audit has been finalised since our last report and is summarised in **Appendix C**. We have also included the summary of one Advisory piece of work around Health and Safety Culture given that it has returned a ‘High’ impact from an organisational risk point of view.

As well as assurance provided by follow-up audits, managers responsible for agreed actions have provided us with progress updates. The current position is reflected in the table on page 4 where responses have been received.

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 audit work at report stage to Somerset Council's key strategic risks to provide assurance of coverage.

Strategic Risk	Substantial	Reasonable	Limited	No	Advisory	Grant	Follow Up	Total
SC ORG0009 – Safeguarding Children			1			3	1	5
SC ORG0053 – Organisation Resilience								
SC ORG0056 – Supply Chain (Closed Dec 23)								
SC ORG0057 – Financial Stability / sustainable MTFP		1	4		1			6
SC ORG0060 – Failure of ASC to meet statutory obligations			1		1		2	4
SC ORG0061 – Climate Change						2		2
SC ORG0062 – Health and Safety Management, Strategic Planning and direction is not embedded					1			1
SC ORG0063 – Commercial Investments								
SC ORG0064 – General Housing: Failure to maintain affordable housing			1			1		2
SC ORG0065 – Inability to recruit/retain staff								
SC ORG0066 – Financial instability in VCFSE Sector								
SC ORG0068 – Increase in fraudulent activity			1		5			6
SC ORG0070 – Budget overspend in current year		1	2		1			4
SC ORG0071 – ASC Transformation								
SC ORG0075 – LCN – failure to deliver key commitments								
NEW: SC ORG0078 – Failure to deliver a business case for workforce transformation								
NEW: SC ORG0079 – Future policy changes that affect funding in social care.								
NEW: SC ORG0080 – Increasing demand on services and impact on budgets								
NEW: SC ORG0081 – Government will make further cuts to Local Government funding.								

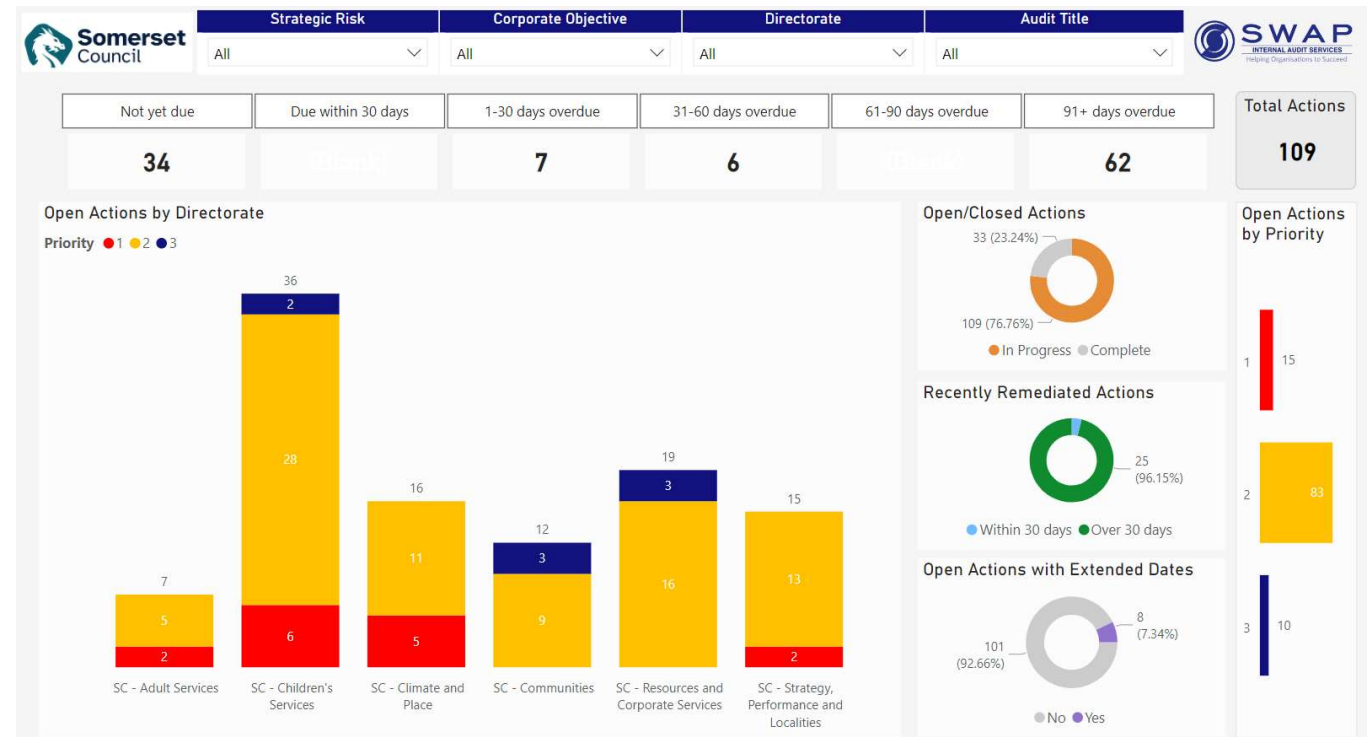
NOTE: Above table contains all audits at report stage. Audits undertaken may cover more than one strategic risk and will therefore be counted more than once. New risks and gaps in existing being evaluated for coverage.

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 of January 2024.



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

Internal Audit Plan Update

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

The rolling plan approach allows us to have a clear view on projects covering the next three to six months, whilst maintaining a longer-term view on areas of priority over the next year.

Changes to the Audit Plan

The audit plan for 2023/24 is detailed in **Appendix D**. Inevitably changes to the plan will be required during the year to reflect changing risks and ensure the audit plan remains relevant to Somerset Council. The following are changes to the plan since the November Committee report:

Assignment	Change	Reason
Budget Planning and Assumptions	Added	We have separated the Financial Control and Reporting (budget monitoring) into two, with one review now focussing on the budget planning and assumptions process and one review focussing on budget monitoring arrangements.
ICT Cyber Assessment Framework (CAF) - Readiness Gap Analysis	Change	Previously planned as four reviews, this will now be re-scoped to be a single review.
LEP Closedown and Transition	Added	Requirement for Internal Audit oversight prior to support close down of LEP.
Educational Health Care Plans (EHCP)	Added	Request from Executive Director for assurance on process to ensure payments associated with EHCPs are received in a timely and accurate manner.,
Commercial Rent Income	Added	Request from Service Director for assurance that proper there is a proper management and oversight of commercial rent income following the transfer of all commercial properties with LGR.
CTAX/NDR/HB Parameter Testing	Added	Request from service to provide independent review on the essential system parameters for calculating revenue and benefits within the relevant systems.
LTA Bus Recovery (Revenue) Grant April-Jun22	Added	Requirement for Internal Audit Sign Off.
LA Bus Subsidy (Revenue Grant 2022-23)	Added	Requirement for Internal Audit Sign Off.
Legacy SDC Revenues and Benefits System project support	Removed	Project has been deferred.
Flood & Water Management	Deferred	This was a wide scoping review. Agreed with service director to break it down into more bitesize areas due to staff pressures.
Supporting Families Quarter 3 Claim (Dec)	Added	Requirement for Internal Audit oversight prior to submission.
Bank Reconciliations	Change	This review will form part of the Main Accounting audit.

Appendix E – highlights further areas of priority that we have identified through discussions with officers and management and have been included as part of our rolling plan throughout the year. These will be included provisionally in the 2024/25 audit plan and will be revisited as part of our discussions with management within Quarter 4 of 2023/24.

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.

Limited/No Assurance Audits - Where reports have been previously provided to Members, these are not included as part of this pack but are available to Members (in full) through the audit system. Individual school audits are not included as part of committee reporting due to schools having their own reporting arrangements.

Brewhouse Theatre Support – Limited Assurance – December 2023



Brewhouse Theatre Support – Final Report – December 2023

Audit Objective To provide assurance that sufficient due diligence was undertaken to support the approval of the one-off cultural grant awarded to Taunton Theatre Association (TTA) in 2023, and that annual grant money paid is being used in line with grant conditions.

Assurance Opinion	Number of Actions	
	Priority	Number
<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	0
	Total	2

Risks Reviewed	Assessment
Ineffective due diligence and oversight of grant provisions to TTA exposes the Council to the risk of financial loss and reputational damage.	Medium

Key Findings	
	The risks to the Council of TTA no longer trading are not included in the Risk Register.
	More stringent oversight and monitoring of the information received from TTA would assist with the early identification of issues.
	There was found to be adequate consultation with senior management and members for the one-off grant request, which was approved in accordance with the scheme of delegation. However, there was insufficient ongoing oversight of the process.
	A range of Financial and other information is provided the Council as part of TTA's monthly Board meetings. Management information is now provided on a quarterly basis.

Audit Scope
Review of the records provided by TTA to SC to identify that: <ul style="list-style-type: none"> There was consideration of the implications to all parties and the local community of providing additional funding to TTA and of not doing so. Robust democratic processes were followed. There was adequate consultation with senior management and members. Sufficient information is provided to the Council to allow them to retain an overview of the financial position of TTA. There is sufficient communication between SC and TTA to raise any growing financial concerns early. There is a binding agreement between the Council and TTA over the grant amount and how it should be used.

Further information

This was a retrospective assurance audit of a one-off cultural grant provided to TTA. The consideration and approval of the additional funding was time sensitive, and the process was hurried due to the need to ensure that TTA could continue to trade. However, due to the pace at which the process was carried out, there was not the usual oversight that should be undertaken and therefore a number of lessons to be learned were identified from the audit. It is in part the lessons learned that contribute to us offering an adverse opinion against our audit objective; with no conditions attached to the one-off grant for TTA (albeit intended) and limited ongoing monitoring.


The main audit findings are shown in Appendix 1 and the lessons to be learned are noted in Appendix 2. A benchmarking exercise with some of SWAP's partners was undertaken, the outcome of which is shown in Appendix 3.

CLA Placements Contract and Procurement – Limited Assurance – November 2023






CLA Placements Contract and Procurement – Final Report – November 2023



Audit Objective To provide assurance that the council has robust procurement and financial management controls for Children Looked After (CLA) and care leaver placements.

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	1
	Priority 2	3
	Priority 3	0
	Total	4

Organisational Impact	Assessment
This area of work has an impact on the following strategic risks: Strategic Risk 2023 - Sustainable MTFP; Strategic Risk 2023 - Budget Overspend: Directorate Risk: CS0041	High

Key Findings	
	Spot placements do not go through a tender process before being awarded.
	Spot placements are agreed and have an Individual placement agreement in place, but this does not include all elements expected in a contract for example contract monitoring requirements.
	For spot purchasing there is no consistent contract monitoring.
	Purchase Orders are not raised for placements, commitments are tracked in a spreadsheet which can be corrupted or edited in error resulting in inaccurate budget reporting.
	The previous backlog of invoices has significantly reduced since January 2023. The procedure for processing invoices has been much improved and invoices are now paid promptly, as of June 23.

Audit Scope

SC has a responsibility to commission care placements for CLA and care leavers. SC recently discovered high levels of unpaid placement invoices. There was also a significant overspend. This has prompted SC to review its procurement and payment procedures. Some work has taken place to clear the invoice backlog.

The audit scope covered the below areas:

- Processes for sourcing CLA and care leaver placements, including tendering and selection arrangements.
- Invoice payment processes.
- Budget monitoring processes.
- Reporting and oversight by senior management.

Limitations:
The majority of our testing was focused on pre-MSD data, the position may have changed since this work was completed.

Summary

Our review has identified four areas (see findings section) where improvements can be made to help ensure that Council policies are being abided by. Ongoing work to improve the invoice processing has reduced the time taken to input and approve CLA invoices, as of June 23. The children looked after area has been assessed as a 'high impact risk' to the organisation due to the value of the overall spend and the increasing costs resulting in an overspent budget in 22/23 and current predicted overspend of £8.8m for external placements for the 2023-24 budget as of the September budget reporting. A recent (2021) Department of Education [Children's social care costs pressures and variations in unit costs report](#) highlights the upward financial pressure in this area. The report highlights the complexity of the children's social care system against reduced budgets and increased numbers of child protection plans and looked after children. A 2022 [CMA report](#) also provides an overview of the latest market study. The sufficiency strategy for children in care and care leavers details the costs and number of placements the council are currently managing. These are impacted by the national issue with the availability of placements, which has led to an increase of 'unregistered' placements, whereby unofficial placement locations are having to be used. The LG Inform benchmarking data that runs up to 2020-21 also shows higher cost pressures for local authorities in the Southwest.

Housing Landlord Safety – Fire Safety – Limited Assurance – January 2024

Housing Landlord Safety 2023/24 - Fire Safety – Final Report – January 2024



Audit Objective To provide assurance that all Council-owned HRA properties are safe and compliant with fire safety policy and legislation.

Assurance Opinion	Number of Actions	
	Priority	Number
<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	-
	Priority 2	3
	Priority 3	1
	Total	4

Risks Reviewed	Assessment
Council-owned residential properties are unsafe and non-compliant with fire safety policy and legislation resulting in tenants' lives being put at risk, the Council suffering legal resource, increased budgetary pressure and damage to its reputation.	Medium

Key Findings	
	The contract arrangements with Homes in Sedgemoor define clear performance expectations for FRAs and performance information is being shared regularly.
	10% of actions from Fire Risk Assessments are not completed within the specified timescales. The Council is aware of these actions. Actions outstanding are low and medium priority, many of which relate to fire-stopping cladding to ensure fire resistance.
	Work is being created unnecessarily when FRAs and actions are copied from the FCS portal to SharePoint folders and spreadsheets. This is vulnerable to human error, and it was found that two actions were not copied from the FRA to the spreadsheet. The FCS portal holds FRAs and has the functionality to record updates to actions. There are plans to move Fire Safety data onto Open Housing.
	The compliance spreadsheet shows that FRAs are up to date for all 550 properties. The report that was shared to audit committee in March 2023 showed compliance for FRA for only 400 properties. The regularity of FRAs is set by the Council and should be detailed in the Fire Safety Procedure.
	No reconciliation is in place between the asset register and internal spreadsheets to ensure all properties are captured. This has been raised in previous audits.

Audit Scope
<p>This is an assurance audit. As part of this work, we reviewed:</p> <ul style="list-style-type: none"> There is an approved Fire Safety Policy and Procedure in operation which is accessible to all relevant personnel. The Fire Safety Check database is complete and accurate. Fire Risk Assessments are completed in line with legislation with repairs and maintenance completed within timescales by Fire Safety Officer's that are qualified and registered. Homes in Sedgemoor provide accurate and timely performance information on the fire safety compliance for the stock they are responsible for managing. <p>Assurance has been provided that FRAs are carried out within the timescales set by the Council. We have not reviewed the Council's assessment of timescales dependent on property type as part of this audit.</p>

Other Relevant Information
This audit was carried out as part of a cyclical Housing Safety audit programme including Electrical & Fire Safety and Damp & Mould for 2023-24. There is a planned transfer of Fire Safety data to the Open Housing system, scheduled to be completed by the end of this financial year.

Adults Social Care – Quality Assurance – January 2024

Adults Social Care Quality Assurance – Final Follow Up Report – January 2024



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	2	0	0	2
Priority 2	5	0	0	5
Priority 3	1	0	0	1
Total	8	0	0	8

Follow Up Assessment

An audit was completed in November 2021 which received a limited assurance opinion with eight management actions agreed: two priority 1, five priority 2 and one priority 3 actions. The objective of the original audit was to establish how the Adult Social Care Service monitors the extent to which it achieves objectives and practice standards and takes action to address shortfalls.

The follow up audit has found that all actions have now been completed. Key findings from the audit follow up have been summarised below.

Key Findings



Overall, there has been a large level of work completed by the Adults Social Care Team in relation to Quality Assurance controls since the 2021 audit, with the successful implementation of all eight actions raised in that review.



A new Practice Quality Framework was successfully issued in July 2023 which incorporates and clearly sets out the 10 key standards to which Adults Social Care will now work towards. From the evidence reviewed by audit this framework has been key in implementing a range of Quality Assurance controls that satisfy the original actions and more.



A clear audit schedule has been set out within the Practice Quality Framework, with the successful completion of over 490 audits since September 2023 on three of the ten practice standard topics in line with the planned schedule.

Summary

The Adult Social Care Directorate have completed the work to improve Quality Assurance practices, alongside this the team have been preparing for a potential CQC review with a confirmed Peer Review due to take place in March 2024. This is a lot of work for the directorate, but with the foundations set out in the implemented actions from the 2021 Quality Assurance Audit, this has supported preparations and clearly sets out quality assurance criteria.

The Executive Director of Adult Social Care collated staff feedback during December 2023, where responses included staff approval of the audits and schedule as set out in the new Practice Quality Framework.

Advisory: Health and Safety Culture January 2024



Health and Safety Culture – High-Level Summary Report – January 2024

Audit Objective To provide advice on the Council’s strategic arrangements in place to oversee corporate H&S risks in line with HSE’s guidance on leading H&S Management.

Assurance Opinion	Number of Actions		Risks Reviewed	Assessment
	Priority	Number		
Advisory	Priority 1	-	Following the Local Government Reorganisation process, the new Council does not have an embedded health and safety culture which in turn impacts on the Council’s ability to achieve its health and safety objectives.	High
	Priority 2	5		
	Priority 3	-		
	Total	5		

Background and Scope

This review has undertaken a high-level view of H&S governance at the newly formed Somerset Council, with a focus on understanding the culture towards H&S within the new Authority. To achieve this we undertook a high-level review of some of the governance arrangements that were in place and obtained an assessment on culture through a survey that was issued to all staff. A separate report summarising the survey results has been shared with management. We developed questions through reading HSE guidance and has been themed according to what HSE state is the largest influences on safety culture ([HSE – Organisational Culture](#)). Survey results were compared with our high-level view of governance and findings have been reported as part of appendix 1 together with actions to be undertaken.

Reportable findings

	A new Health and Safety Governance structure has been agreed by the Health, Safety, and Wellbeing Steering Group (HSWSG), however this was still not fully in operation at the point of undertaking this audit. As part of the new governance arrangements, the Human Resources Committee will have Member oversight for H&S however they had not received any updates since the formation of the new Council resulting in very minimal Member oversight of H&S arrangements at the Council. The H&S Manager has confirmed that he is engaging with the relevant portfolio holder, which ensures there is some involvement.
	The H&S policies available on the intranet, whilst some have been updated for the new Council, others still require updating to reflect changes to the governance structure such as having the HSWBs. The responsibilities document should be reviewed to ensure it reflects expected outcomes, for example it includes the requirement for the H&S Champion to prepare a six-monthly report for the Audit Committee on H&S performance, but this is not currently happening. We also identified out of date H&S information on two office walks in Deane House, where H&S notice board is out of date and at County Hall where a floor plan dated Sep’88 was on the wall showing locations of fire safety equipment. Despite some documents needing updating we did find that there is clear signposting online to H&S advice and signposting to the H&S team.
	There are no health and safety performance indicators included in corporate performance reporting or targets for the management of health and safety at Somerset Council. We were advised that some H&S information on Fire Risk Assessment compliance and accidents is shared with the Health, Safety and Wellbeing Steering Group, wider performance information is not shared within the Council’s performance management framework. It is intended to develop performance reporting further within the new HSWBs.
	Although the Council has recently set up management health and safety training together with training on risk assessments, there is currently no monitoring of staff completion rates or escalation for when staff do not complete the courses. It is intended to monitor training through the health and wellbeing boards once fully established. There has not been any Health and Safety training for Members delivered by the Health and Safety team. The H&S team is aware of the need and wants to move this forward but have not been able to get this prioritised with Democratic Services.

Table 1: Internal Audit Plan – Advisory and Assurance Work

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	Impact to Organisation	No of Rec	Recommendation		
							1 = Major	↔	3 = Medium
							1	2	3
Complete									
-	Assurance	Schools Financial Value Standard (SFVS) Theme Report (22-23)	Children's Services	Limited	Medium	7	1	5	1
-	Advisory	Public Health – Reaching Areas of Deprivation – Smoking (22-23)	Public Health	Advisory	N/A	-	-	-	-
SC ORG0068	Advisory	Cifas Support – Blue Badges 2022/23	Adult Services	Advisory	N/A	-	-	-	-
-	Assurance	Adults – Eclipse Benefits Realisation (22-23)	Adult Services	Limited	Low	2	-	2	-
SC ORG0064 Directorate Risk	Assurance	NEW: Homes England Audit Scheme – Checklist Compliance	Communities	Limited	Medium	3	-	2	1
SC ORG0057	Advisory	Benefits Realisation Framework	Strategy, Performance and Localities	Advisory	Low	1	-	1	-
-	Assurance	NEW: Norton Sub-Hampdon Primary School	Children's Services	Limited	Low	11	-	2	9
SC ORG0057 SC ORG0009	Assurance	CLA Placements Contract and Procurement	Children's Services	Limited	High	4	1	3	-
-	Advisory	Taunton Town Council - Transfer of Assets	Communities	Advisory	Medium	-	-	-	-
-	Assurance	NEW: DfE Post 16 Education Sub-Contracting	Children's Services	Reasonable	Low	4	-	4	-
SC ORG0068	Advisory	Payroll – Staff Transfers (22-23)	Strategy, Performance and Localities	Advisory	N/A	-	-	-	-
-	Assurance	Registrars	Communities	Reasonable	Medium	3	-	1	2
SC ORG0057 SC ORG0070	Assurance	Theatres Governance & Financial Controls	Communities	Reasonable	Medium	3	-	2	1
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	Financial Controls Assessment post 1 April 2023	Resources and Corporate Services	Limited	High	-	-	-	-

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	Impact to Organisation	No of Rec	1 = Major	↔	3 = Medium
							Recommendation		
							1	2	3
SC ORG0057	Advisory	Brewhouse Theatre Support	Communities	Limited	Medium	2	-	2	-
SC ORG0068	Investigation	Procurement Card Investigation	Resources and Corporate Services	Advisory	N/A	4	-	2	2
SC ORG0068	Investigation	Housing Tenancy Fraud 1	Communities	Advisory	N/A	-	-	-	-
SC ORG0068	Investigation	Housing Tenancy Fraud 2	Communities	Advisory	N/A	-	-	-	-
SC ORG0060	Investigation	Complaints Process Adults	Adults Services	Advisory	N/A	-	-	-	-
SC ORG0070	Assurance	NEW: Children’s Invoicing CLA and SEND	Children’s Services	Advisory	N/A				
SC ORG0062	Advisory	Health and Safety Governance (Culture)	Strategy, Performance and Localities	Advisory	High	5	-	5	-
Directorate Risk	Assurance	Housing Landlord Health & Safety compliance– Fire Safety	Communities	Limited	Medium	4	-	3	1
Directorate Risk	Assurance	NEW: LEP Closedown & Transition	Climate and Place	Advisory	N/A	-	-	-	-
Draft									
SC ORG0057 SC ORG0070 SC ORG0060	Assurance	Direct Payments - (Adults)	Adult Services						
SC ORG0068	Advisory	Fraud Risk Assessment	Resources and Corporate Services						
	Assurance	IT Programme Management	Resources and Corporate Services						
In Progress									
	Advisory	Recommendation Tracking	All						
Directorate Risk	Advisory	Octagon Theatre Project Support	Communities						

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	Impact to Organisation	No of Rec	1 = Major	↔	3 = Medium
							Recommendation		
							1	2	3
SC ORG0068	Investigation	NEW: Housing 1	Communities						
SC ORG0068	Investigation	NEW: Housing 2	Communities						
SC ORG0068	Advisory	Fraud Referrals, including Revenues & Benefits	Resources and Corporate Services						
SC ORG0057 SC ORG0063 SC ORG0070	Advisory	Commercial Investments	Resources and Corporate Services						
SC ORG0057 Directorate Risk	Advisory	Schools Balances	Children's Services						
SC ORG0060	Assurance	DFG/Better Care Fund	Adult Services						
Directorate Risk	Advisory	Mortuary Capacity	Communities						
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	Debt Management	Resources and Corporate Services						
SC ORG0057 SC ORG0070	Assurance	Financial Control and Reporting (budget monitoring)	Resources and Corporate Services						
SC ORG0057 SC ORG0068	Assurance	Creditors	Resources and Corporate Services						
SC ORG0057 SC ORG0070	Assurance	NEW: Budget Planning and Assumptions	Resources and Corporate Services						
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	Microsoft Dynamics Post Implementation Review	Resources and Corporate Services						
SC ORG0057 SC ORG0068 SC ORG0070	Assurance	NEW: Main Accounting	Resources and Corporate Services						
SC ORG0057	Assurance	Value for Money: PRU and Behaviour Partnerships	Children's						
Directorate Risk	Assurance	Housing Landlord health and safety compliance – Damp and Mould	Communities						

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	Impact to Organisation	No of Rec	1 =	↔	3 =
							Major		Medium
							Recommendation		
							1	2	3
Directorate Risk	Assurance	ICT Cyber Assessment Framework (CAF) - Readiness Gap Analysis	Resources and Corporate Services						
SC ORG0068	Assurance	Review of Whistleblowing Policy and awareness/outcomes	Resources and Corporate Services						
SC ORG0068	Assurance	CIFAS – Blue Badges 23-24	Adult Services						
Not started									
SC ORG0009	Assurance	NEW: Educational Health Care Plans (EHCP)	Children's Services						
SC ORG0060	Assurance	Market Shaping	Adult Services						
SC ORG0060	Assurance	Liberty Protection Safeguards	Adult Services						
SC ORG0056	Assurance	Supplier Resilience	Resources and Corporate Services						
SC ORG0056 SC ORG0068 SC ORG0070	Assurance	Contract Management (Incl. follow Up)	Resources and Corporate Services						
	Assurance	Multiplier Fund	Climate and Place						
SC ORG0075	Assurance	Local Community Networks	Strategy, Performance and Localities						
SC ORG0057 SC ORG0063	Assurance	New: Commercial Rent Income	Resources and Corporate Services						
SC ORG0068 SC ORG0070	Assurance	New: CTAX/NDR/HB Parameter Testing	Resources and Corporate Services						

Table 2: Grant Sign Off Work

Local authorities can receive grant money from central government or other grant award bodies for specific purposes. Some grants awarded to local authorities require the Head of Internal Audit to sign off the grant to confirm that the grant money has been spent in accordance with the terms and conditions for which the grant was awarded. This also includes a deadline for completing the audit.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
						1	2	3
Complete								
SC ORG0009	Grant Certification	Supporting Families Claim 1 22-23	Children's Services	Certified	-	-	-	-
	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	-	-	-	-
	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	-	-	-	-
	Grant Certification	LEP Get Building Fund – Trenchard Way – 22/23	Climate and Place	Certified	-	-	-	-
SC ORG0061	Grant Certification	SDC Home Upgrade Grant (HUG) 2	Climate and Place	Certified	-	-	-	-
	Grant Certification	Wells Enterprise Centre	Climate and Place	Certified	-	-	-	-

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
1	2	3						
	Grant Certification	Wiveliscombe Enterprise Centre	Climate and Place	Certified	-	-	-	-
	Grant Certification	Bruton Enterprise Centre	Climate and Place	Certified	-	-	-	-
SC ORG0061	Grant Certification	SDC Home Upgrade Grant (HUG) 1	Climate and Place	Certified	-	-	-	-
SC ORG0009	Grant Certification	Supporting Families Quarter 2 Claim (Sep)	Children's Services	Certified	4	-	3	1
SC ORG0009	Grant Certification	Supporting Families Quarter 3 Claim (Dec)	Children's Services	Certified	1	-	1	-
SC ORG0064	Grant Certification	Homes England Capital Funding Grant	Communities	Advisory				
Draft								
Directorate Risk	Grant Certification	LEP - Growth Deal - BDUK	Climate and Place					
In Progress								
	Grant Certification	Covid Outbreak Management Fund x5 (SCC, SWT, SDC, MDC, SSDC)	Public Health					
	Grant Certification	NEW: LTA Bus Recovery (Revenue) Grant April-Jun22	Climate and Place					
	Grant Certification	NEW: LA Bus Subsidy (Revenue Grant 2022-23)	Climate and Place					
Not started								
	Grant Certification	Emergency Active Travel Fund	Climate and Place					
	Grant Certification	Local Transport Capital Block Funding	Climate and Place					

Table 3: Follow up Audits.

Where an audit returns an opinion of No or Limited Assurance, we will schedule a follow up audit to confirm recommendations have been implemented and risks reduced in that area. When we have received confirmation from management that recommendations have been completed, we will commence the follow up work. Where we believe a full review is required again, a new full audit will be scheduled in the audit plan instead. The table below shows the follow up audit position.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
Complete								
SC ORG0060	Follow up	Mental Health Follow Up	Adult Services	Advisory	-	-	-	-
SC ORG0009	Follow up	Education Safeguarding Complaints & Concerns Follow Up	Children's Services	Advisory	1	-	1	-
SC ORG0060	Follow up	Quality Assurance Follow Up	Adult Services	Advisory	-	-	-	-
In Progress								
SC ORG0060	Follow up	Athena Follow Up	Adult Services					
Directorate Risk	Follow up	School Condition Surveys Follow Up	Children's Services					
SC ORG0009	Follow up	SEND Costed Packages Follow Up (as part of EHCP Audit)	Children's Services					
Not started								
	Follow up	CSC Training & Safeguarding Follow Up	Children's Services					
SC ORG0057	Follow up	Transport Budget Governance Follow Up	Climate and Place					
Directorate Risk	Follow up	Strategic Commissioning Follow Up	Strategy, Performance & Localities					
Directorate Risk	Follow up	School Balances Follow Up	Children's Services					

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Opinion	No of Rec	1 =	↔	3 =
						Major		Medium
						Recommendation		
1	2	3						
	Follow up	Community Learning Partnerships Follow Up	Children's Services					
SC ORG0009	Follow up	School Exclusion Data Follow Up	Children's Services					
SC ORG0009	Follow up	Children Missing Education Follow Up	Children's Services					
	Follow up	Schools Financial Value Standard	Children's Services					
SC ORG0009 SC ORG0057	Follow up	CLA – Procurement and Contracts	Children's Services					
SC ORG0061	Follow up	Climate Change Strategy Follow Up	Climate and Place					
Directorate Risk	Follow Up	Homes England – Grant Compliance	Communities					
Directorate Risk	Assurance	Housing Landlord Health & Safety compliance– Fire Safety	Communities					

The following table outlines the indicative priority areas for the rolling internal audit plan beyond March 2024. This includes some audits that have been pushed back to 2024-25 from 2023-24 as a result of the additional reviews brought in during 2023-24. A periodic review of these priorities is undertaken and there are on-going discussions with Executive Directors and Service Directors on priority areas.

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Planned for 2024/2025
Waiting to go Live - Indicative Rolling Work Plan				
SC ORG0009	Assurance	Value for Money: Pupil Premium Grant for Children Looked After	Children's Services	Provisionally in 24/25 plan
SC ORG0071	Assurance	Adults Transformation	Adult Services	Provisionally in 24/25 plan
SC ORG0068	Advisory	Baseline Assessment for Fraud Maturity	Resources and Corporate Services	Provisionally in 24/25 plan
SC ORG0009	Assurance	Section 157/175 Safeguarding	Children's Services	Provisionally in 24/25 plan
SC ORG0009	Grant Certification	Supporting Families (multiple Claims)	Children's Services	Provisionally in 24/25 plan
SC ORG0053	Assurance	Business Continuity	Climate and Place	Provisionally in 24/25 plan
Directorate Risk	Assurance	New Highways Contract	Climate and Place	Provisionally in 24/25 plan
SC ORG0053	Assurance	Emergency Planning	Climate and Place	Provisionally in 24/25 plan
	Certification	Emergency Active Travel Fund	Climate and Place	Provisionally in 24/25 plan
	Assurance	Risk Management	Resources and Corporate Services	Provisionally in 24/25 plan
Directorate Risk	Assurance	Somerset Rivers Authority	Climate and Place	Provisionally in 24/25 plan
	Grant Certification	Mobile Boost	Climate and Place	Provisionally in 24/25 plan
Directorate Risk	Grant Certification	BDUK	Climate and Place	Provisionally in 24/25 plan
	Advisory	Environmental Health Project Support	Communities	Provisionally in 24/25 plan

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Planned for 2024/2025
Directorate Risk	Assurance	Housing Landlord health and safety compliance – Electrical Safety	Communities	Provisionally in 24/25 plan
Directorate Risk	Assurance	Housing Compliance - Gas	Communities	Provisionally in 24/25 plan
Directorate Risk	Assurance	Housing Compliance – Asbestos	Communities	Provisionally in 24/25 plan
	Assurance	Street Cleansing	Communities	Provisionally in 24/25 plan
	Assurance	Hinkley s106 Agreement	Communities	Provisionally in 24/25 plan
Directorate Risk	Assurance	Building Control	Climate and Place	Provisionally in 24/25 plan
Directorate Risk	Assurance	Council Tax	Resources and Corporate Services	Provisionally in 24/25 plan
Directorate Risk	Assurance	Business Rates	Resources and Corporate Services	Provisionally in 24/25 plan
SC ORG0068	Assurance	Housing Benefits	Resources and Corporate Services	Provisionally in 24/25 plan
Directorate Risk	Assurance	Asset Management	Resources and Corporate Services	Provisionally in 24/25 plan
SC ORG0068	Assurance	Procurement Cards	Resources and Corporate Services	Provisionally in 24/25 plan
SC ORG0062	Assurance	Corporate Property Compliance	Resources and Corporate Services	Provisionally in 24/25 plan
SC ORG0062	Assurance	Health and Safety Compliance	Strategy, Performance & Localities	Provisionally in 24/25 plan
	Assurance	Performance/benchmarking Management	Strategy, Performance & Localities	Provisionally in 24/25 plan
	Assurance	Corporate and Service Planning	Strategy, Performance & Localities	Provisionally in 24/25 plan
SC ORG0068	Assurance	Culture and Behaviours	Strategy, Performance & Localities	Provisionally in 24/25 plan
SC ORG0068	Assurance	Ethical Governance	Strategy, Performance & Localities	Provisionally in 24/25 plan

Strategic Risk Link OR Directorate	Audit Type	Audit Name	Directorate	Planned for 2024/2025
SC ORG0057	Assurance	Transformation: Delivery of Savings	Strategy, Performance & Localities	Provisionally in 24/25 plan