

Wiltshire Council

Annual Report and Opinion 2019-20



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The Head of Internal Audit is required to provide an opinion to support the Annual Governance Statement.

Purpose

The Head of Internal Audit (SWAP Assistant Director) should provide a written annual report to those charged with governance to support the Authority's Annual Governance Statement (AGS). This report should include the following:

- An opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and internal control environment, including an evaluation of the following:
 - the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities;
 - whether the information technology governance of the organisation supports the organisation's strategies and objectives;
 - the effectiveness of risk management processes; and
 - the potential for the occurrence of fraud and how the organisation manages fraud risk.
- Disclose any qualifications to that opinion, together with the reasons for the qualification.
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- Draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement.
- Compare the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and criteria.
- Comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content and the Annual Internal Audit Opinion given.

Three lines of defence

To ensure the effectiveness of an organisation's risk management framework, the Audit Committee and senior management need to be able to rely on adequate line functions – including monitoring and assurance functions – within the organisation.

The 'Three Lines of Defence' model is a way of explaining the relationship between these functions and as a guide to how responsibilities should be divided:

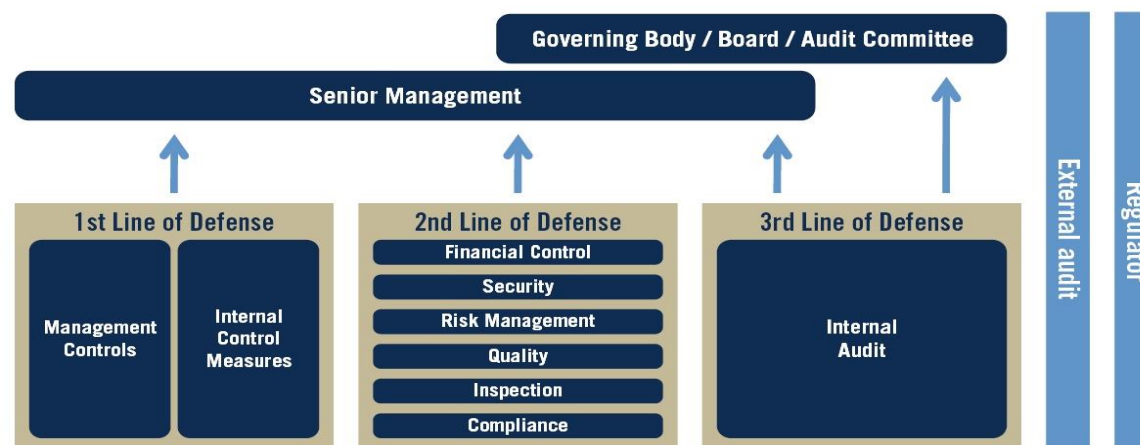
- the first line of defence – functions that own and manage risk.
- the second line of defence – functions that oversee or specialise in risk management, compliance.
- the third line of defence – functions that provide independent assurance.

Scope

The Internal Audit service for Wiltshire Council is provided by SWAP Internal Audit Services. The team's work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note. The work of the team is 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. Primarily the work of the service is based on the Annual Plan agreed by Senior Management and this Committee (see Appendix). This report summarises the activity of the Internal Audit team for the 2019/20 year against the Internal Audit Plan (approved by the Audit Committee on 17th April 2019).

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



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

The Head of Internal Audit is required to provide an opinion to support the Annual Governance Statement.

Annual Opinion

I have considered the balance of 2019/20 audit work and assurance levels provided, together with the response from Senior Management and offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year.

Internal Audit has not reviewed all risks and assurances relating to Wiltshire Council and cannot provide absolute assurance on the internal control environment. Senior Management and Members through the various committees are ultimately responsible for ensuring an effective system of internal control. 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. Audit coverage is considered adequate, however, to be able to provide an overall opinion.

The Annual Opinion is made based on the following sources of information:

- Completed audits (during the year 2019/20) which evaluate risk exposures relating to the organisation's governance, operations and information systems, reliability and integrity of information, efficiency and effectiveness of operations and programmes, safeguarding of assets and compliance with laws and regulations.
- Observations from consultancy/advisory support.
- Follow up of previous audit activity, including agreed actions.
- Significant/material risk where management has not accepted the need for mitigating action.
- Notable changes to the organisation's strategy, objectives, processes, or IT infrastructure.
- Assurances from other providers, including third parties, regulator reports etc.

Opinions are a balanced reflection, not a snapshot in time. Information to support this assessment is obtained from multiple engagements and sources. The results of these engagements, when viewed together, provide an understanding of the organisation's risk management processes and their effectiveness.

Annual Opinion Continued

Over the year, the Internal Audit Team has found Senior Management of Wiltshire Council to be supportive of Internal Audit findings and responsive to the recommendations made. In addition, there is a good relationship with Management whereby they feel they can approach the Internal Audit Team openly in areas where they perceive potential problems.

In relation to the 2019/20 internal audit plan a total of 74 reviews have been delivered. In agreement with Management and this Committee, some changes have been agreed in the year as the need to respond to new and emerging risks was identified. The 'new' audits and those deferred/removed from the Plan can be identified in **Appendix B**.

72 of the audits are at final report stage. Of these, 40 have opinions with 11 receiving substantial (27%), 21 reasonable (52%), seven partial (18%) and one no assurance (3%). The findings within these audits have been accepted and are being appropriately addressed by Management. Any outstanding weaknesses in the governance, risk and control framework will continue to be followed up by Internal Audit as part of the 2020/21 Plan. Further details of audits with Limited assurance opinions can be found on page 6.

There are no specific concerns in relation to fraud risk at this time.

COVID-19 disrupted the delivery of the 2019/20 Internal Audit Plan in the final month of the financial year. As a result, delivery of a small proportion of audits slowed and reductions in scope agreed. I do not consider this impact significant to our work when forming the 2019/20 Annual Internal Audit Opinion.

Definitions of Corporate Risk

High Risk

Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

Medium Risk

Issues which should be addressed by management in their areas of responsibility.

Low Risk

Issues of a minor nature or best practice where some improvement can be made.

High Corporate Risk

For those audits which have reached report stage through the year, we have assessed the following risk as 'High'.

Review

Gross Loans

Objective:

To provide assurance that Gross Loans as at 31st March 2019 have been appropriately managed with correct invoicing and accounting entries.

Risk:

The Council does not adequately collect all monies owed due to poor accounting and management practices leading to increased expenditure.

Updated Position:

Due to the current situation in relation to the Covid-19 pandemic, an updated management response to this risk has not been sought at this time.

A follow up audit of the service is due to be undertaken as part of the 2020/21 Internal Audit Plan to ensure all recommendations have been fully implemented by the target implementation dates set.

A further audit completed within 2019/20 also resulted in a risk consider to be high. This audit was reported in the February 2020 meeting of the Audit Committee within a restricted paper due to a potential prosecution. As such, it is felt the circumstances in maintaining the exemption outweighs the public interest in disclosing the information at this stage.

Assurance Definitions

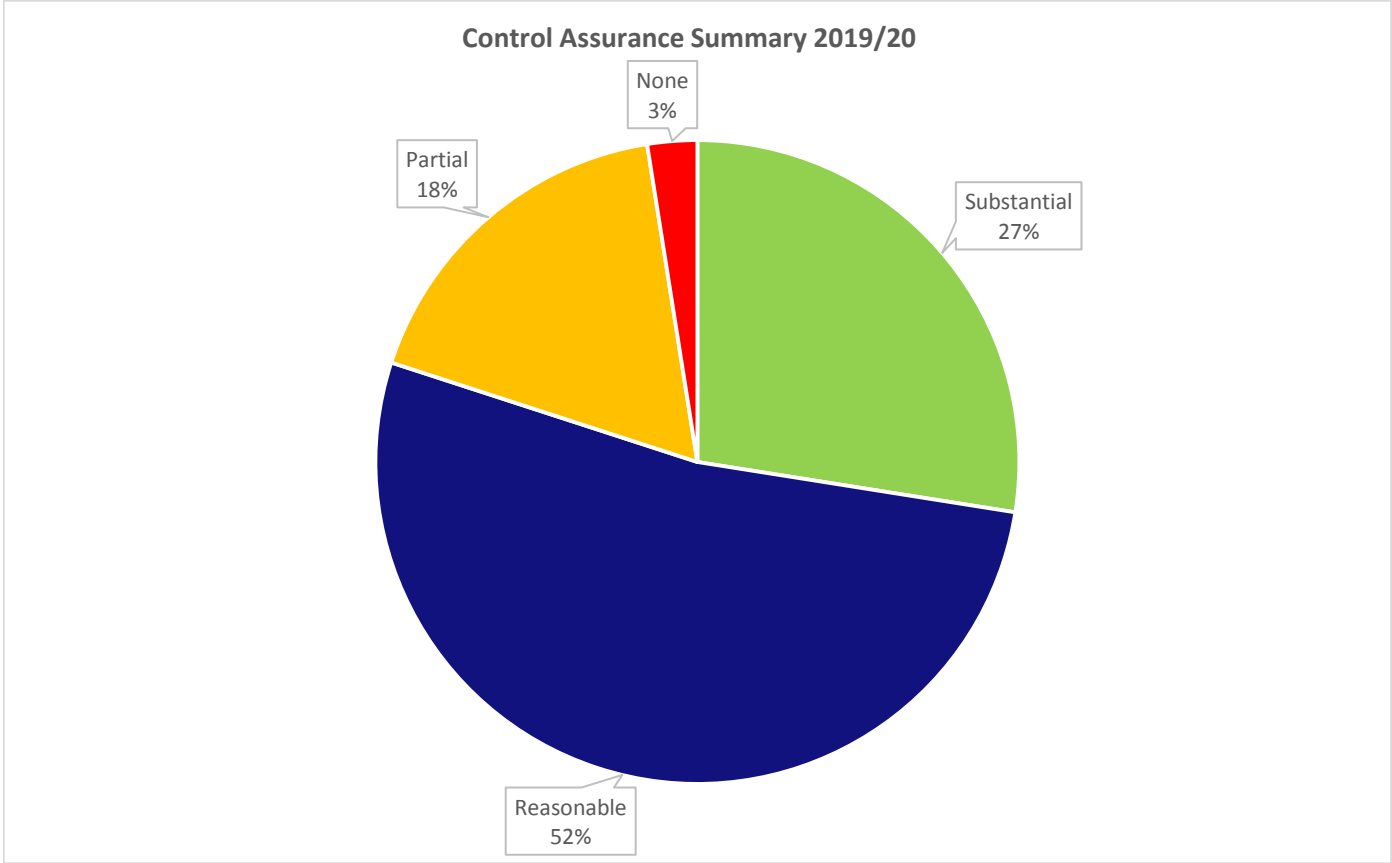
Partial and No Assurance Summary

The following audits received a Partial or No assurance opinion in respect of their control environments in 2019/20.

Audit Name	Key Issues
Gross Loans	Lack of compliance with documented procedures, including the financial regulations.
Court of Protection: Deputyship and Appointeeship for Service Users	Inconsistency in data collection due to lack of set procedures. No clear segregation of duties or quality assurance process. Client data not stored in line with current regulations.
Contract Management	Non-compliance with the Local Government Transparency Code and lack of monitoring of Key Performance Indicators.
Accounts Payable	Thorough verification checks were not performed on changes to vendor details. Some user profiles may be inappropriately assigned. Data was not being cleansed.
Christ the King Catholic School	The School moved into Special Measures in 2018. No formal deficit recovery plan had been documented. There were no delegated authority thresholds defined in the Scheme of Delegation.
Direct Payments	Out of date and insufficient procedures and guidance for staff.
St Patrick's Catholic School – HR & Payroll	Selection and interview panels were not consistently evidenced as appropriately selecting candidates. Identity documents were missing from personnel files and therefore employees' Right to Work in the UK could not be evidenced. Records are not retained/destroyed in line with legal requirements.
Holt VC Primary School – HR & Payroll	The School is categorised as vulnerable. It is lacking essential and appropriate recruitment and payroll processes.

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

Summary of Control Assurance Opinions



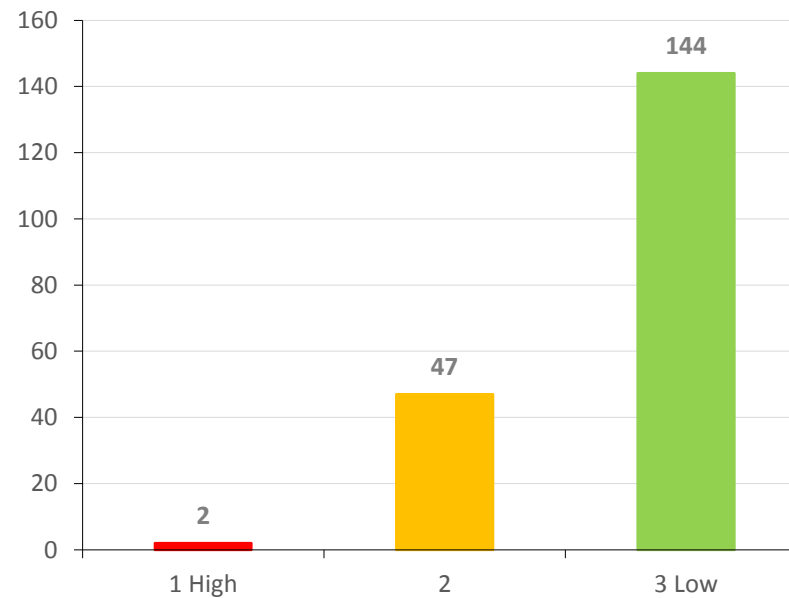
79% of opinion-based audits resulted in a Substantial or Reasonable assurance opinion (2018/19: 83%) and 21% in a Partial or No assurance opinion (2018/19: 17%).

Summary of Audit Recommendations by Priority

We rank our recommendations on a scale of 1 to 3, with 3 being medium or administrative concerns to 1 being areas of fundamental concern requiring immediate corrective action.

Summary of Recommendations

Audit Recommendations by Priority 2019/20



Summary of Key Control Audit Outcomes

Summary of Key Control Audit Outcome

Key Control system	Assurance Level 2017/18	Assurance Level 2018/19	Assurance Level 2019/20	Assurance Movement
Accounts Payable	Reasonable	Reasonable	Partial	↓
Accounts Receivable	Partial	Substantial	Reasonable	↓
Business Rates	Substantial	Substantial	Substantial	→
Council Tax	Substantial	Reasonable	Substantial	↑
Housing & Council Tax Benefits	Substantial	Substantial	Substantial	→
Housing Rents	Reasonable	Reasonable	Substantial	↑
Main Accounting	Substantial	N/A	Reasonable	↓
Payroll	Reasonable	Reasonable	Reasonable	→
Treasury Management	Substantial	Substantial	N/A	→

Within these results, there has been a decline in the control environments of 3 key control systems, but also an improvement in 2. It is pleasing to note that the remaining key control systems have remained at a consistent assurance level, 2 of these being substantial.

Value Added

'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.'



Value Added

Primarily Internal Audit is an assurance function and will remain as such. However, as we complete our audit reviews and through our governance audit programmes across SWAP, 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 cost”.

In addition to audits undertaken in Appendix B, where requested by client officers we look to share risk information, best practice and benchmarking data/information. The following are some of the areas where Wiltshire Council has requested or participated in enabling us to produce benchmarking reports across the Partnership.

- **Fraud Bulletins** – We send out regular fraud bulletins highlighting where there are attempted frauds and what officers need to be on the lookout for.
- **Partners Newsletters** – We produce regular partner newsletters that provide information on topical areas of interest for the public sector bodies. We have increased the frequency of our newsflash to weekly during the COVID-19 pandemic to provide relevant information.
- **An Internal Audit View** – These are quarterly newsletters where SWAP and other Local Authority Audit Partnerships convey key audit matters that Local Authorities should be aware of.
- **Responsiveness** – We adapt our audit plans to address emerging risks and areas requiring assurance to management, such as special investigations undertaken throughout the year and advice and assistance in updating the Whistleblowing Policy.
- **Benchmarking and Best Practice** – We share best practice from our partners wherever possible and undertake benchmarking exercises in a number of audits.
- **Data Analytics** – We are increasing the use of data analytics across all audits to provide a greater level of assurance and insights to trends and themes.

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).

Internal Audit Team Performance

SWAP’s performance is subject to regular monitoring and review by both the Board and the Member Meetings. The respective outturn performance results for Wiltshire Council for the 2019/20 year are as follows;

Performance Target	Performance
<u>Audit Plan – Percentage Progress</u>	
Final, Draft and Discussion – 90%	97%
Fieldwork Completed awaiting report	0%
In progress	3%
Yet to start	0%
<u>Quality of Audit Work*</u>	
Customer Satisfaction Questionnaire – 95%	98%

*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, professionalism and value added.

SWAP work is completed to comply with the International Professional Practices Framework (IPPF) of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

Under these standards we are required to be independently externally assessed at least every five years to confirm compliance to the required standards. SWAP was recently assessed in February 2020 and confirmed that we are in conformance to PSIAS.

Internal Audit Performance

Attribute Standard 1300 of the IPPF requires heads of internal audit to develop and maintain a Quality Assurance and Improvement Programme (QA&IP). Standard 1310 continues this dual aspect by stating that the programme must include both internal and external assessments. This acknowledges that high standards can be delivered by managers, but it also implies that improvements can be further developed when benchmarking is obtained from outside the organisation and the internal audit function. Following our External Assessment, we have pulled together our QA&IP and included additional improvements and developments identified internally that we want to make, as aligned to SWAP's Business Plan. The QA&IP is a live document and will be regularly reviewed by the SWAP Board to ensure continuous improvement and delivery on our actions. A Summary Report of SWAPs independent external assessment has been attached at **Appendix C**.

Control Assurance Definitions

None	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.
Partial	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.
Reasonable	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.
Substantial	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.

Definition of Corporate Risks

Risk	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.

The schedule below contains a list of audits agreed for inclusion in the Annual Audit Plan 2019/20 and the final outturn for the financial year. Audit completed that were not in the original plan reported to the Audit Committee are indicated with an *

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major 2 = Moderate 3 = Minor Recommendation		
						1	2	3
						Opinion Based Audits		
Special Investigation	*Gross Loans	Q1	Completed	No Assurance	5	2	3	
Operational	Court of Protection: Deputyship and Appointeeship for Service Users	Q1	Completed	Partial	5		4	1
Operational	Transformation Delivery – Lessons Learnt	Q1	Completed	Reasonable	1		1	
School	Derry Hill CE (VA) Primary School	Q2	Completed	Reasonable	7		1	6
School	Newton Tony CE (VC) Primary School	Q2	Completed	Reasonable	8			8
School	Stanton St Quinton Primary School	Q2	Completed	Reasonable	9			9
Operational	*Pensions Code of Practice 14 Compliance	Q2	Completed	Reasonable	1		1	
Operational	Programme Management	Q2	Completed	Reasonable	7		2	5
School	The New Forest C of E (VA) Primary School	Q2	Completed	Reasonable	10			10
School	Sarum St Paul's C of E (VA) Primary School	Q2	Completed	Reasonable	7		1	6
School	Kiwi Primary School	Q2	Completed	Reasonable	11		3	8
Operational	Financial Assessments and Deprivation of Assets	Q2	Completed	Reasonable	4		1	3
Operational	Contract Management	Q2	Completed	Partial	8		2	6

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major 2 = Moderate 3 = Minor Recommendation		
						1	2	3
						School	Crudwell C of E Primary School	Q3
School	Woodlands Primary School	Q3	Completed	Reasonable	9		4	5
Operational	Accounts Receivable	Q3	Completed	Reasonable	5		2	3
Operational	Accounts Payable	Q3	Completed	Partial	7		1	6
School	Christ the King Catholic School	Q3	Completed	Partial	7		3	4
School	Sambourne C of E (VC) Primary School	Q3	Completed	Reasonable	9		2	7
Operational	Direct Payments	Q3	Completed	Partial	6		1	5
Operational	Council Tax	Q3	Completed	Substantial	2			2
Operational	Business Rates	Q3	Completed	Substantial	0			
Operational	Housing and Council Tax Benefits	Q4	Completed	Substantial	1			1
School	Colerne CofE Primary School – HR and Payroll	Q4	Completed	Reasonable	6		2	4
School	St Patrick’s Catholic Primary School – HR and Payroll	Q4	Completed	Partial	7		4	3
School	Frogwell Primary School – HR and Payroll	Q4	Completed	Substantial	2			2
School	Colerne CofE Primary School – Safeguarding	Q4	Completed	Substantial	0			
School	St Patrick’s Catholic Primary School – Safeguarding	Q4	Completed	Substantial	1			1
School	Frogwell Primary School – Safeguarding	Q4	Completed	Substantial	1			1

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major 2 = Moderate 3 = Minor Recommendation		
						1	2	3
						Operational	Main Accounting	Q4
School	HR and Payroll – Themed Audit	Q4	Completed	Reasonable	1			1
School	Christchurch CofE Primary School – HR and Payroll	Q4	Completed	Substantial	1			1
School	Churchfields, The Village School – HR and Payroll	Q4	Completed	Reasonable	4		1	3
School	Holt VC Primary School – HR and Payroll	Q4	Completed	Partial	1		1	
School	Safeguarding – Themed Audit	Q4	Completed	Substantial	1			1
School	Christ Church CofE Primary School – Safeguarding	Q4	Completed	Substantial	1			1
School	Churchfields, The Village School – Safeguarding	Q4	Completed	Reasonable	2			2
School	Holt VC Primary School – Safeguarding	Q4	Completed	Reasonable	2			2
Operational	Payroll and Expenses	Q4	Completed	Reasonable	2		1	1
Operational	Housing Rents	Q4	Completed	Substantial	2			2
Follow Ups								
Follow Up	Clarendon Juniors	Q1	Completed	Follow Up	N/A			
Follow Up	Staff Travel and Expense Claims	Q1	Completed	Follow Up	N/A			
Follow Up	Fraud Referral Process	Q1	Completed	Follow Up	N/A			
Follow Up	Officers Declarations of Interests, Gifts and Hospitality	Q1	Completed	Follow Up	N/A			

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major 2 = Moderate 3 = Minor Recommendation		
						1	2	3
						Follow Up	St Mary's Primary School	Q2
Follow Up	Parking Income	Q2	Completed	Follow Up	N/A			
Follow Up	Traded Services with Schools	Q3	Completed	Follow Up	N/A			
Follow Up	Adult Social Care Contracts	Q4	Completed	Follow Up	N/A			
Follow Up	Supply Chain Management	Q4	Completed	Follow Up	N/A			
Follow Up	Premises Health and Safety	Q4	Completed	Follow Up	N/A			
Grant Certification Work Completed								
Grant Certification	Public Health Grant	Q1	Completed	Certification	N/A			
Grant Certification	Pothole Action Fund & Flood Resilience Fund	Q1	Completed	Certification	N/A			
Grant Certification	Local Authority Bus Subsidy	Q2	Completed	Certification	N/A			
Grant Certification	Growth Hub	Q4	Completed	Certification	N/A			
Grant Certification	Troubled Families	Q1-Q4	Completed	Certification	N/A			
Work Incomplete as at 9th July 2019								
Healthy Organisation	Healthy Organisation	Q1-Q2	In Progress					
Operational	Pension Fund Investment Transfer	Q4	In Progress					

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major 2 = Moderate 3 = Minor Recommendation		
						1	2	3
						Advice and Consultancy		
Advisory	*Relief Bank	Q1	Completed	Advisory	N/A			
Advisory	*SAP Systems Controls	Q1	Completed	Advisory	N/A			
ICT	ICT & Digital Strategy	Q1	Completed	Advisory	N/A			
ICT	Data Centre Operations	Q1	Completed	Advisory	N/A			
Operational	*Use of Fleet Vehicles in Respite Care	Q2	Completed	Advisory	N/A			
Operational	Corporate Debt Management – Phase 1 and 2	Q2	Completed	Advisory	3		2	1
Operational	Waste Management Contract	Q2	Completed	Advisory	4			4
Advisory	*Procurement Process Review	Q3	Completed	Advisory	8			8
Advisory	*Whistleblowing Policy and Procedure	Q3	Completed	Advisory	N/A			
Operational	Workforce Planning – Employee Engagement	Q3	Completed	Advisory	4			4
Operational	Housing Repairs	Q3	Completed	Advisory	2			2
Advisory	*Adult Social Care - Community Team for People with Learning Disabilities	Q4	Completed	Advisory	N/A			
ICT	Agile ICT Audit Project Assurance including Get Well	Q4	Completed	Advisory	N/A			
Advisory	*Intelligent-I Proposal Analysis	Q4	Completed	Advisory	N/A			
Advisory	*Provision of Advice through changes resulting from COVID-19	Q4	Completed	Advisory	N/A			

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major 2 = Moderate 3 = Minor Recommendation		
						1	2	3
						Governance, Fraud & Corruption	National Fraud Initiative (NFI)	Q1-Q4
Governance, Fraud & Corruption	Organisational Fraud Awareness	Q1-Q4	Completed	Advisory	N/A			
Audits Removed from the Plan during the year								
Governance, Fraud & Corruption	Council Oversight of Maintained Schools	Q1	Deferred	Due to the onset of the COVID-19 pandemic, this audit has been deferred to 2020/21.				
	Deprivation of Assets	Q1	Merged	This audit was amalgamated with the Financial Assessments audit.				
Governance, Fraud & Corruption	Partnership Governance – Phase 1	Q1	Removed	The proposed scope of this audit was undertaken by the Council themselves.				
Operational	High Needs Block	Q1	Removed	This audit has been removed and replaced by the additions to the Internal Audit Plan.				
ICT	Management of Hybrid Cloud Operations	Q2	Removed	This audit has been removed and replaced by the additions to the Internal Audit Plan.				
Operational	Adult Social Care Transformation Stream	Q2	Removed	This audit was deemed no longer valuable following outcomes from the Families and Children Transformation audit. A request was made to look at another area of the service.				
ICT	High Level Cyber Security	Q2	Deferred	Due to the onset of the COVID-19 pandemic, this audit has been deferred to 2020/21.				
Operational	Medium Term Financial Strategy	Q2	Deferred	Due to the onset of the COVID-19 pandemic, this audit has been deferred to 2020/21.				
Governance, Fraud & Corruption	Financial Regulations and Contract Standing Orders Compliance	Q3	Removed	A new Head of Strategic Procurement is now in place and reviewing all processes and procedures in place. Internal Audit will be providing advice when requested on this process.				

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major 2 = Moderate 3 = Minor Recommendation		
						1	2	3
						Operational	Adoption	Q3
ICT	General Data Protection Regulations (GDPR) Compliance	Q3	Deferred	Due to the onset of the COVID-19 pandemic, this audit has been deferred to 2020/21.				
Operational	Corporate Debt Management – Phase 2	Q3	Merged	This audit was merged with Phase 1 and undertaken as a single review.				
ICT	WAN Procurement Approach	Q4	Removed	This audit has been removed and replaced by the additions to the Internal Audit Plan.				
Operational	Public Health Contract Compliance	Q4	Removed	This audit has been removed and replaced by the additions to the Internal Audit Plan.				
Operational	Homelessness Strategy	Q4	Removed	The Homelessness Strategy has only just been approved; it would therefore not be valuable to undertake at this time. The scope of the Strategic Assets and Facilities audit was due to be broadened as a replacement.				
ICT	ICT Business Continuity	Q4	Deferred	Due to the onset of the COVID-19 pandemic, this audit has been deferred to 2020/21.				
Operational	Commercial Trading	Q4	Deferred	The Commercial Strategy has only recently been approved by Cabinet; this review has therefore been deferred to 2020/21.				
Governance, Fraud & Corruption	Fraud Intelligence Hub	Q4	Removed	This audit has been removed and replaced by the additions to the Internal Audit Plan.				
Operational	Planned Maintenance of Leasehold Properties	Q4	Removed	This audit has been removed and replaced by the additions to the Internal Audit Plan.				
Operational	Strategic Assets and Facilities	Q4	Removed	This audit has been removed and replaced by the additions to the Internal Audit Plan.				
Operational	SEN Children’s Transition to Adult Services	Q4	Removed	This audit has been removed and replaced by the additions to the Internal Audit Plan.				