Wiltshire Council

Internal Audit Annual Opinion Report 2020/21

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Internal Audit Annual Opinion – 2020/21: 'At a Glance'

Annual Opinion

There is generally a 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.

The Headlines

Three Significant Risks identified in year.
(However, actions have been agreed to significantly lower the residual risk)

45 reviews delivered as part of the 2020/21 Internal Audit Plan.
Includes assurance (22), advisory (11), grant certifications (5) and follow up reviews (7).

Internal Audit staff redeployed directly into Council areas to assist with the COVID response.
COVID 19 Business Grant processing and post payment checks.

Significant improvements in the implementation of agreed actions.

Range of innovations and enhancements made to our internal audit process throughout the year.
One-page audit report, continuous audit and the introduction of Agile auditing and planning.

Internal Audit Assurance Opinions 2020/21

Opinion	Count
Substantial	5
Reasonable	14
Limited	3
No Assurance	0

Internal Audit Agreed Actions 2020/21

Priority	Count
Priority 1	0
Priority 2	35
Priority 3	61
Total	96

Internal Audit provides an independent and objective opinion on the effectiveness of the Authority's risk management, control and governance processes.

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.

SWAP 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.

Page 1

Three Lines Model

To ensure the effectiveness of an organisation's risk management framework, the Audit and Governance 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' model is a way of explaining the relationship between these functions and as a guide to how responsibilities should be divided:

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

Background

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. This report summarises the activity of the Internal Audit team for the 2020/21 year.

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

SWAP 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.

Page 2
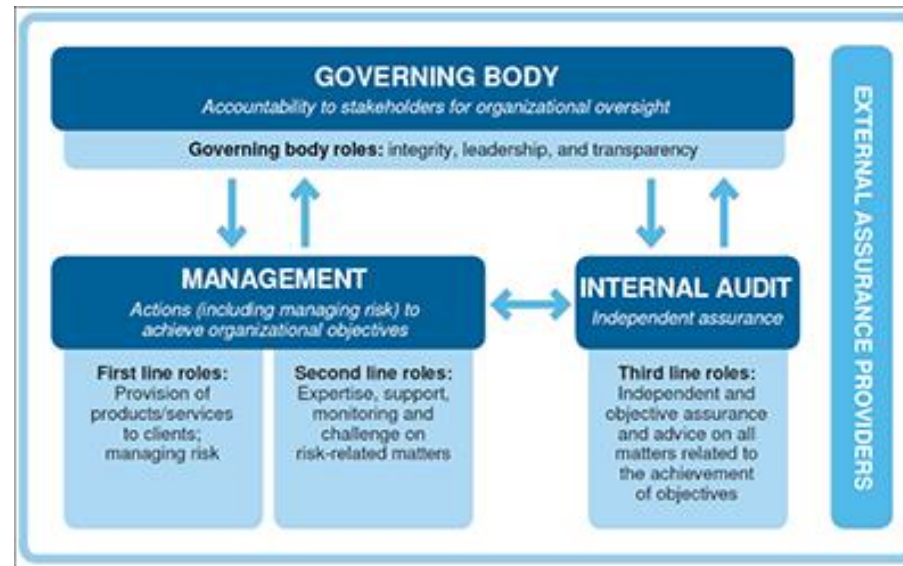
The Head of Internal Audit (SWAP Assistant Director) is required to provide an opinion to support the Annual Governance Statement.

Annual Opinion

> On the balance of our 2020/21 audit work for Wiltshire Council, enhanced by the work of external agencies, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year.

Just as in more normal times, audit work has been planned to ensure that sufficient assurance will be available to support the annual opinion. The professional requirements of PSIAS have remained unchanged and in line with these, new audit priorities to cover the risks from the impact of COVID-19 have been agreed throughout the year and that work supports the annual opinion.

The additional audits performed to carry out assurance work on new risks associated with the Covid-19 emergency response were:
- Work around business support grants;
- Audit of covid grants;
- Focussed analytical work; and
- Relevant advisory work.

It has been agreed to defer some of the less urgent audit work to 2021/22 and this has been replaced and reported as follows.
- Additional audit work on new risks associated with COVID-19 being delivered.
- Some areas of the Council facing significant resource challenges as leading the Council's response to the pandemic, meaning key staff/information/systems not accessible to internal auditors.
- Redeployment of audit staff to support the Council's response reducing the resource base for internal audit.

SWAP 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.

Page 3

Summary of Audit Work 2020/21

The following are considered key pieces of audit work that support the annual opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and control.

- Healthy Organisation
- Business Continuity
- Continuous assurance
- Key financial audits
- Information governance and security
- Key front-line services

Summary of Audit Work 2020/21

Internal audit coverage should be aligned to key corporate priorities and key corporate risks.

Audit Coverage by Corporate Risk

Corporate Risk	Coverage	Assurance assessment based on completed internal audit work
CRR 01 – Safeguarding Children		Limited
CRR 02 – Safeguarding Adults		Reasonable
CRR 03 – Sailsbury Economy		
CRR 04 – Interest Rate Changes		Reasonable
CRR 05 – Cyber Resilience		Advice and Guidance
CRR 06 – Staff Capacity		
CRR 07 – Budget Management		Reasonable
CRR 08 – Contract Management		Limited
CRR 09 – Income Collection		Reasonable
CRR 10 – Corporate Health, Safety & Wellbeing		
CRR 11 – Information Governance		Advice and Guidance
CRR 12 – COVID 19 Related Risks		Advice and Guidance

Table Key	
	Reasonable internal audit coverage
	Limited internal audit coverage
	No recent internal audit coverage
	Proposed internal audit coverage removed

SWAP 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.

Page 5

SWAP INTERNAL AUDIT SERVICES
Helping Organisations to Succeed

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.

Significant Corporate Risks

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

Review

Deprivation of Liberty Safeguards

Objective:

The objective of this audit is to ensure that the key controls within the Deprivation of Liberty Safeguards are operating effectively.

Risk:

Deprivation of Liberty Safeguards (DoLS) Assessments are not completed within the statutory timeframe, resulting in loss of individuals freedoms without a right of appeal and subsequent reputational harm to the Council.

Updated Position:

The overall assurance opinion provided for this review was High Reasonable. However, the residual risk following conclusion of this audit remains high due to the current backlog of DoLS assessments. This risk had already been identified and escalated by the DoLS team to management. As a result, it has been decided to hire the services of a third party that will be responsible to assess the pending requests by April 2022. Once this has been addressed by the plan already in place, the residual risk will be significantly lowered.

The assurance opinion has not been impacted by the risk level as the Council had sufficient plans already in place prior to the audit.

SWAP 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.

SWAP
INTERNAL AUDIT SERVICES
Helping Organisations to Succeed

Page 6

Review

Brokerage - Adults

Objective:

To assess whether processes in operation within the Adults Brokerage service are efficient and effective and whether both internal and external relationships are effective in achieving aims for the service.

Risk:

The Council fails in its duty to broker care packages for its service users.

Updated Position:

The overall assurance opinion provided for this review was High Limited. The review identified that due diligence processes are currently not effective in identifying providers with previous inadequate ratings with the Care Quality Commission (CQC) and some long-term contracts are also no longer fit for purpose.

A total of five actions have been discussed and agreed with management with a target date of the end of June 2021. Four of these actions have already been implemented, with the remaining Priority 3 action having a revised implementation date set as 30th August 2021.

SWAP 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.

Page 7

Review

Third Party Spend – Purchase to Pay

Objective:

To provide assurance that the Council's tendering process is effective at procuring goods and services.

Risk:

The Council's procurement policy and procedure suite are not up to date with legislation, contract requirements and best practices and do not promote achieving value for money.

Updated Position:

The overall assurance opinion provided for this review was Low Limited. The review identified that the Procurement Strategy has not been reviewed since 2019, this should be undertaken annually and confirm that the Strategy complies with current Government legislation. Social value is also not currently supported by a Social Value Policy or reference to social value within the Procurement Rules.

A sample of contracts and business cases/sourcing plans were also reviewed. It was found that these varied in detail and quality. The large contracts examined mentioned savings however, we could not evidence how these savings were being monitored or captured. A centralised central record of collaborative or partnership arrangements is also not currently held.

All actions have been agreed with a target date of the end of October 2021. The procurement governance project has now been superseded by the Commercial Workstream and Organisational Recovery Programmes and several of the greed actions will be picked up by these programmes.

SWAP 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.

Page 8

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

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.

Summary of Audit Opinions
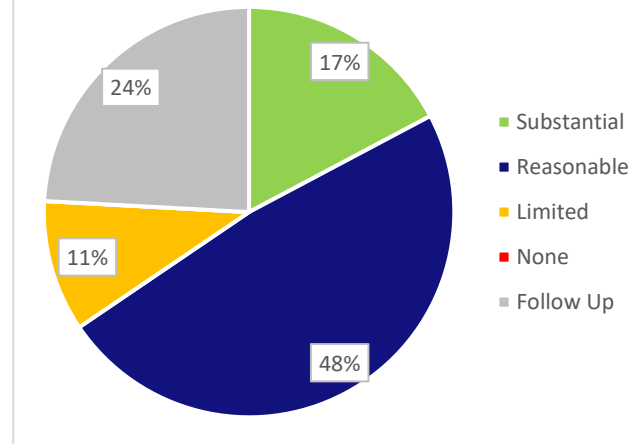

Table 1: Summary of Audit Opinions

- Substantial — 17%
- Reasonable — 48%
- Limited — 11%
- None
- Follow Up — 24%

Table 2: Audit Work by Type

- Assurance — 48%
- Advice and Guidance — 25%
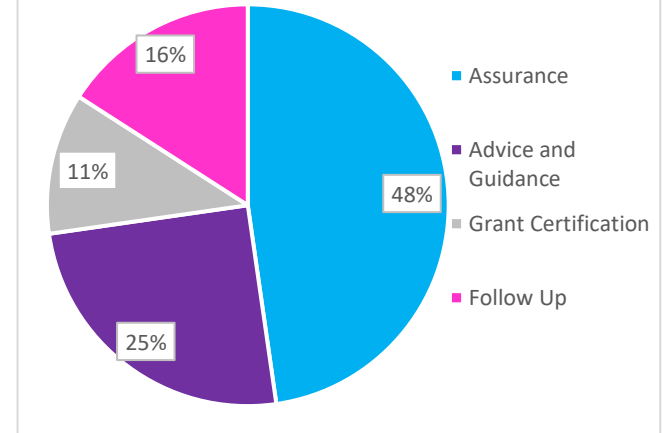- Grant Certification — 11%
- Follow Up — 16%

Table 1 above indicates the spread of assurance opinions across our work during the past year.

Table 2 indicates the audit work by type. Whilst assurance work is the main focus of internal audit, in a time of crisis such as the pandemic, internal audit has the knowledge and skills to be able to provide advisory work that supports the organisation through such turbulence. In addition, it was possible to progress COVID related advisory work whilst our normal assurance work was temporarily paused.

S W A P
INTERNAL AUDIT SERVICES
Helping Organisations to Succeed

SWAP 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.

Page 9

Summary of Audit Work 2020/21
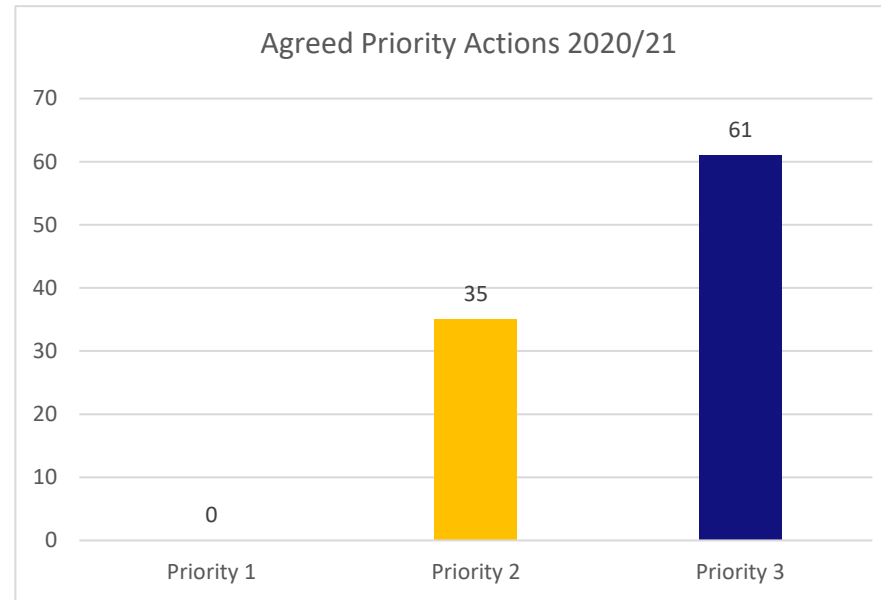
SWAP Performance - Summary of Audit Actions by Priority

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

Priority Actions

Agreed Priority Actions 2020/21

Priority	Actions
Priority 1	0
Priority 2	35
Priority 3	61

Added Value

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

Added Value

Throughout the year, SWAP strives to add value wherever possible i.e. going beyond the standard expectations and providing something 'more' while adding little or nothing to the cost.

Benchmarking
During the year we have provided benchmarking data across either the SWAP partnership or the wider reach of the Local Authority Chief Auditors Network (LACAN) for:
- Processes around the operation of Business Grants
- Value for Money
- Corporate Criminal Offence
- Unregistered Placements
- Protection of Property
- Contract Management

CIFAS Data Matching
SWAP has paid an annual subscription of £9,105 for 2020/21 to enable Wiltshire Council to be part of CIFAS. This data matching service will help the Council to both detect and prevent fraud. SWAP is working with both CIFAS and the Council to facilitate data matching work in the following areas:
- Insurance – to identify whether claimants have been recorded within the database as attempting to perpetrate fraud.
- Human Resources – to identify whether existing staff or staff offered a vacant position through the recruitment process have been identified as attempting to perpetrate fraud.
- Adult Services, residential homes and domiciliary services – to identify whether contractors are continuing to claim for deceased service users.

Innovations and Enhancements to our Audit Process
During this exceptional year, we have taken the opportunity to implement and introduce a number of innovations and enhancements to our audit process. This has included:

SWAP 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.

Page 11

Introducing the concept of 'Agile Auditing' to our audit process. With increased collaboration and a joint commitment with the service under review, it is possible to complete audits faster and more efficiently. We have used this concept to complete a number of audits this year and have had positive feedback from the senior managers working with us on these reviews.

Introduction of continuous audit reviews in relation to the key fundamental areas. This is a method whereby audit testing of key controls of an area or activity, is performed on a more frequent basis. It changes the audit approach from periodic reviews incorporating a small sample of transactions, to ongoing testing of a larger overall sample, with audit results produced shortly after testing. The benefits are a more reactive and timely approach to auditing which gives a continuous assurance on systems and processes throughout the year.

With the help of SWAP's two newly appointed Data Analysts, we are looking to include analysis of data as part of our auditing wherever possible. This allows us not only the opportunity to test whole populations of data, but where this is not possible or appropriate, to be able to use data analytics to target our testing in a more effective manner.

SWAP's Counter Fraud Team has also facilitated access to counter fraud intelligence resources and issued alerts and newsletters to key officers in the Council.

Introduced a new one-page audit report, that summarises all the key messages of the audit on one page for ease of consumption as well as increasing impact. Feedback on the report style has again been extremely positive.

Introduced a new continuous audit planning and risk assessment process.

SWAP 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.

Page 12

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

SWAP Performance

SWAP's performance is subject to regular monitoring and review by both the SWAP Board of Directors and the Owners Board. The outturn performance results for Wiltshire Council for the 2020/21 year are as follows:

Performance Target	Average Performance
Audit Plan – Percentage Progress	
Final, Draft and Discussion 90%	100%
In progress/Review	0%
Yet to Commence	0%
Customer Satisfaction Questionnaire	
Feedback 95%	100%

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.

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.

SWAP 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.

Page 13

Summary of Internal Audit Work 2020/21

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	Action	3 = Medium
					1	2	3
Completed Work							
Follow Up	Direct Payments	Completed	Follow Up	N/A			
Follow Up	Gross Loans	Completed	Follow Up	N/A			
Advisory	COVID Business Grants Spotlight Process Assurance Review	Completed	Advice and Guidance	N/A			
Advisory	COVID Business Grants Red Team Process Assurance Review	Completed	Advice and Guidance	N/A			
Assurance	Pension Fund Key Control Review	Completed	Medium Reasonable	5	0	2	3
Grant Certification	Local Transport Capital Grants	Completed	Certification	N/A			
Grant Certification	Local Authority Bus Subsidy	Completed	Certification	N/A			
Grant Certification	COVID-19 Bus Services Support Grant	Completed	Certification	N/A			
Grant Certification	Public Health Grant	Completed	Certification	N/A			
Assurance	Brokerage – Adults	Completed	High Limited	5	0	3	2
Advisory	COVID-19 Discretionary Grant	Completed	Advice and Guidance	N/A			
Assurance	Budget Management	Completed	High Reasonable	4	0	0	4
Advisory	Infection Control Funding Assurance	Completed	Advice and Guidance	N/A			
ICT	Cyber Security Framework Review	Completed	Advice and Guidance	N/A			
Assurance	Brokerage - Children's	Completed	Low Limited	12	0	6	6

Plan Performance 2020/21

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major		3 = Medium
					Action		
					1	2	3
Follow Up	School Theme HR & Payroll - Holt	Completed	Follow Up	N/A			
Follow Up	School Theme HR & Payroll – St Patrick's	Completed	Follow Up	N/A			
Follow Up	Adult Services – Court of Protection: Deputyship and Appointeeship for Service Users	Completed	Follow Up	N/A			
Assurance	Treasury Management	Completed	High Reasonable	4	0	2	2
Assurance	Accounts Payable - Continuous Assurance and Data Analytics	Completed	Medium Reasonable	3	0	1	2
Follow Up	Christ the King Catholic School Amesbury	Completed	Follow Up	N/A			
Assurance	Accounts Receivable - Continuous Assurance and Data Analytics	Completed	Medium Reasonable	3	0	1	2
Advisory	Adult Safeguarding – Proactive Review of Finances	Completed	Advice and Guidance	N/A			
Assurance	Whiteparish All Saints C of E Primary School	Completed	Low Reasonable	7	0	3	4
Assurance	Southwick C of E Primary School	Completed	Medium Substantial	3	0	0	3
Assurance	Chilton Foliat CE (VA) Primary School	Completed	Medium Substantial	3	0	0	3
Assurance	Urchfont C of E Primary School	Completed	Medium Reasonable	5	0	2	3
Assurance	Crockerton C of E Primary School	Completed	Medium Reasonable	5	0	2	3
Assurance	Stonehenge School	Completed	Medium Substantial	3	0	1	2
Assurance	IR35 Compliance	Completed	Medium Reasonable	3	0	3	0

Plan Performance 2020/21

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major	⟷ Action	3 = Medium
					1	2	3
Advisory	CiFAS Data Matching Support	Completed	Advice and Guidance	N/A			
Advisory	Baseline Assessment of Maturity for Fraud	Completed	Advice and Guidance	N/A			
Special Investigation	Strategic Assets and Facilities Investigation	Completed	Advice and Guidance	N/A			
Grant Certification	Troubled Families	Completed	Certification	N/A			
Advisory	National Fraud Initiative (NFI)	Completed	Advice and Guidance	N/A			
Redeployment	COVID-19 Business Grants – Post Payment Checks	Completed	Support	N/A			
Assurance	Missing Children	Completed	Low Reasonable	6	0	1	5
Assurance	Housing Benefit and Council Tax Support - Continuous Assurance and Data Analytics	Completed	Medium Substantial	1	0	0	1
ICT	ICT Governance Review	Completed	Advice and Guidance	N/A			
Assurance	Deprivation of Liberty Safeguards	Completed	High Reasonable	4	0	0	4
Follow Up	Contract Management	Completed	Follow Up	N/A			
Assurance	Main Accounting - Continuous Assurance and Data Analytics	Completed	Medium Reasonable	3	0	1	2
Assurance	Council Tax and Business Rates - Continuous Assurance and Data Analytics	Completed	Low Reasonable	3	0	1	2
Assurance	Housing Rent - Continuous Assurance and Data Analytics	Completed	High Reasonable	3	0	1	2
Assurance	Payroll - Continuous Assurance and Data Analytics	Completed	Medium Substantial	3	0	0	3

SWAP INTERNAL AUDIT SERVICES
Helping Organisations to Succeed

SWAP 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.

Page 16

Plan Performance 2020/21

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major		3 = Medium
					Action		
					1	2	3
Assurance	Third Party Spend – Purchase to Pay	Completed	Low Limited	8	0	5	3
Redeployment	COVID-19 Business Grants - Processing	Completed	Support	N/A			
Audits Deferred/Removed							
Assurance	Data Breaches	Deferred	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				
Grant Certification	Growth Hub	Deferred	Review deferred to 2021/22, grant certification not due yet.				
Assurance	ICT Strategy	Removed	Replaced with ICT Governance Review				
Grant Certification	Test and Trace Service Support Grant	Deferred	The certification of this grant is not due until October 2021.				
Assurance	Council Oversight of Maintained Schools	Deferred	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				
Assurance	Medium Term Financial Strategy	Removed	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				
Assurance	Culture and Ethics	Deferred	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				
Assurance	Hullavington C of E Primary School	Deferred	Due to staff shortages and the pressures caused by the pandemic this audit has been deferred.				
Assurance	Stratford Sub Castle C of E School	Deferred	Due to staff shortages and the pressures caused by the pandemic this audit has been deferred.				
Grant Certification	Additional Dedicated Home to School and College Grant	Deferred	Review deferred to 2021/22, grant certification not due yet.				
Grant Certification	COVID-19 Bus Services Support Grant (Restart)	Deferred	Review deferred to 2021/22, grant certification not due yet.				
Assurance	Climate Change	Deferred	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				

SWAP INTERNAL AUDIT SERVICES
Helping Organisations to Succeed

SWAP 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.

Page 17

Plan Performance 2020/21

Audit Type	Audit Area	Status	Opinion	No of Actions	1 = Major		3 = Medium
					Action		
					1	2	3
Assurance	Adults Safeguarding	Removed	This audit has been removed to enable the redeployment of SWAP staff to support the Council's COVID response.				
Assurance	Virtual Schools	Deferred	This audit has been deferred to enable the redeployment of SWAP staff to support the Council's COVID response.				
Assurance	Community Safety Partnerships	Removed	This audit has been removed to enable the redeployment of SWAP staff to support the Council's COVID response. An internal review of this area is also being undertaken.				
Assurance	Commercialisation Strategy	Removed	This audit has been removed to enable the redeployment of SWAP staff to support the Council's COVID response.				

SWAP 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.

Page 18