

AGENDA SUPPLEMENT (1)

Meeting: Audit
Place: Kennet Committee Room
Date: Tuesday 26 April 2016
Time: 10.30 am

The Agenda for the above meeting was published on 18 April 2016. Additional documents are now available and are attached to this Agenda Supplement.

Please direct any enquiries on this Agenda to Shirley Agyeman, of Democratic Services, County Hall, Bythesea Road, Trowbridge, direct line (01225) 718089 or email shirley.agyeman@wiltshire.gov.uk.

Press enquiries to Communications on direct lines (01225)713114/713115.

This Agenda and all the documents referred to within it are available on the Council's website at www.wiltshire.gov.uk

9. SWAP - Internal Audit Activity - Q4 Update 2015/16
Revised report:

SWAP Audit Appendix E - Outstanding Recommendations as at 130416 -
Schools/Services

DATE OF PUBLICATION: 22 April 2016

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Recommendations Outstanding after 3 Months from Final Audit

Service Reviews

Assigned To	Final Report Issue Date	3 Months after Start Date	Age Analysis	Description	Priority	Unique Reference	Target Implementation Date	Current Position	Revised Response	Revised Implementation Date	RAG Rating Following Revised Actions	Action Owner
Car Parking Services												
WUC Head of Local Highway & Street Scene	02-Oct-14	Y	>120	I recommend that a tolerance level for the subscription of permits per zone be documented with proactive plans put in place both to prevent these levels being breached and in the event of a breach.	3	26400	30-Sep-15	Response from Interim Head of Service: 'In progress'.	Policy being drawn up which enables monitoring the amount of permits issued against amount of available kerb space.	30.6.2016		Parvis Khansari / Jo Pattison
Court of Protection												
WUC Head of Service	15-Dec-14	Y	>120	I recommend that all COP forms should be reviewed to ensure that they have been appropriately completed to avoid delays to obtain court orders.	3	26021	31-Dec-14	Follow up review scheduled for quarter 1 2016-17. Initial meeting to be held 25th April 2016.	Meeting to be held next week. Response to be provided following that.	TBA following meeting 25/4		James Cawley
WUC Head of Service	15-Dec-14	Y	>120	I recommend that further legal advice should be sought before the procedures have gone through the formal approval stages.	4	26160	15-Dec-14	Follow up review scheduled for quarter 1 2016-17. Initial meeting to be held 25th April 2016.	Meeting to be held next week. Response to be provided following that.	TBA following meeting 25/4		James Cawley
WUC Associate Director – Adult Care Commissioning & Housing	15-Dec-14	Y	>120	I recommend that all evidence regarding client's assets including deceased clients should be appropriately evidenced and documented on all the various systems used by the Court of Protection Team.	4	26162	01-Mar-15	Follow up review scheduled for quarter 1 2016-17. Initial meeting to be held 25th April 2016.	Meeting to be held next week. Response to be provided following that.	TBA following meeting 25/4		James Cawley
Disclosure and Barring												
WUC Corporate Director - Statutory role of Director of Childrens Services	30-Jun-15	Y	>120	I recommend that the DBS certificate number is entered in the SEND central record as it is with the other central records.	3	25834	30-Jun-15	Management Response outstanding - follow up requested by 8th April 2016.	Central record maintained by SEND, this includes the certificate number and a system for monitoring renewals.	Complete		Terence Herbert
WUC Corporate Director - Statutory role of Director of Childrens Services	30-Jun-15	Y	>120	I recommend that where the DBS central record is sent in its complete form to managers that it is accompanied by a reminder to advise managers that the information is to be restricted to only those who need to have access to it.	3	25835	30-Jun-15	Management Response outstanding - follow up requested by 8th April 2016.	Central record is maintained by OCSSMT. The list is shared with locality admin managers on a monthly basis, they are required to update with any new starters and renewals where required. A standard reminder is now included in the cover note stating information is restricted.	Complete		Terence Herbert
WUC Corporate Director - Statutory role of Director of Childrens Services	30-Jun-15	Y	>120	I recommend that all details confirming the DBS certificate has been checked are entered on the central record promptly to ensure the record is current.	3	25836	30-Jun-15	Management Response outstanding - follow up requested by 8th April 2016.	Rolling programme of checks in place. Central record is updated on a monthly basis.	Complete		Terence Herbert
WUC Associate Director – Children's Social Care	30-Jun-15	Y	>120	I recommend that Operational Children's Services discuss with HR about generating SAP reports for monitoring 'organisations' and use these to periodically check the central record is complete and accurate.	3	25837	30-Jun-15	Management Response outstanding - follow up requested by 8th April 2016.	DBS number is now recorded on SAP however monitoring data is drawn 'Atlantic Data' which enables HR to report on Children's Services branch - list of staff, date of DBS and date for renewal. HR to run a quarterly report which is reconciled with monthly managers reporting	Complete		Terence Herbert
Economic Development												
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	03-Aug-15	Y	>120	I recommend that the Board's delegation to the Chair, Vice Chair and Director to enter into contracts exceeding the £10,000 stipulated relating for specialist consultants and support contractors should be explicitly evidenced in the minutes.	4	28984	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	A recommendation to be brought to the July board for adoption.	Potential implementation September 2016		Alistair Cunningham

WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	03-Aug-15	Y	>120	I recommend that the Principal Accountant also attends Secretariat meetings to provide independent support and confirmation of the financial position of spending prior to Board meetings.	3	28986	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	Principal Accountant attends prior to board meetings.	Complete		Alistair Cunningham
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	03-Aug-15	Y	>120	I recommend that the formal approval of bi-monthly budget reporting and thus the overall financial position is clearly evidenced.	4	28987	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	This has been adopted - budget reporting is included on the agenda for the board and evidence is provided in minutes.	Complete		Alistair Cunningham
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	03-Aug-15	Y	>120	I recommend, where exceptions to procurement regulations need be applied, the authorisation of the Board should be sought and clearly evidenced in the minutes along with the basis for the decision made.	4	28998	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	Wiltshire Council's procurement exemption procedures are to be adopted, with a report to go to the board at the next meeting. The decision will be minuted and the LEP board member to be involved in the process.	Potential implementation September 2016		Alistair Cunningham
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	03-Aug-15	Y	>120	I recommend that the Board should reviewing existing arrangements for extended contracts to gain assurance that economy and effectiveness continues to be sought from suppliers.	3	28999	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	Wiltshire Council procurement procedures to be adopted with a report to go to the board at the next meeting. The decisions minuted and the LEP board member to be involved in the process.	Potential implementation September 2016		Alistair Cunningham
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	03-Aug-15	Y	>120	I recommend that all documents supporting the procurement of consultants and administrative services should be retained on the Wiltshire shared server in the area designated for the Partnership.	4	29000	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	The LEP Board is adopting accountable body procurement processes including the exemption process. Reports are to be brought to the Board when exemptions are applied and the decisions minuted.	Potential implementation September 2016		Alistair Cunningham
WUC Associate Director – Corporate Function & Procurement	03-Aug-15	Y	>120	I recommend that a formal procedure should also be adopted for the authorisation of extensions of and variations to contract.	4	29008	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	Processes being reviewed as WC is accountable body.	Potential implementation September 2016		Robin Townsend
WUC Associate Director – Corporate Function & Procurement	03-Aug-15	Y	>120	Official Purchase orders should be raised at the point contractual terms are agreed with suppliers.	3	29009	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	Processes being reviewed as WC is accountable body.	Sep-16		Robin Townsend
WUC Associate Director – Corporate Function & Procurement	03-Aug-15	Y	>120	Purchase Orders should be clearly linked to the specification of service and make clear the project and programme to which they relate.	3	29010	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	Processes being reviewed as WC is accountable body.	Sep-16		Robin Townsend
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	03-Aug-15	Y	>120	I recommend that explicit evidence of the authorisation of creditor payments on behalf of the Partnership Board should be retained on the shared area.	3	29012	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	This has been implemented as of April 16.	Complete		Alistair Cunningham
WUC Head of Governance	03-Aug-15	Y	>120	I recommend, in addition to liaising with the Wiltshire Council Democratic Services team, that the Information Assurance Team should also be consulted to provide clear guidance to the Partnership on the nature, reporting and retention of information that is deemed commercially sensitive.	3	29143	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	Wiltshire Council has an extensive Information Governance Programme underway, which includes a review of records retention, data protection and associated policies and procedures. These can be used to provide appropriate guidance.	Wiltshire Council completion date - December 2016.		Robin Townsend

WUC Associate Director – Corporate Function & Procurement	03-Aug-15	Y	>120	I recommend that a formal procedure be adopted when entering into procurement arrangements with suppliers of specialist consultancy and support services. Templates should be developed for use by the Partnership for this purpose. Advice should also be sought on this matter from the Wiltshire Council Corporate Procurement team.	4	29426	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	Council acts as resinsible Authority. New guidance for procurement of consultancy services being developed as part of new Strategic Hub improvement plan which will be applicable to both parties.	Proposed implementation Autumn 2016.		Robin Townsend
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	03-Aug-15	Y	>120	I recommend reporting is provided to the Board of spending against individual contractors and also the lifetime spend against agreed price.	3	29427	31-Dec-15	The Corporate Director has confirmed acceptance of all recommendations made in the SWAP report; any outstanding issues will be prioritised and addressed following appointment of the new SWLEP director (11th April 2016).	This has been implemented as of April 16 - the Principal Accountants attends board meetings, this is a regular agenda item and evidenced through meeting minutes.	Complete		Alistair Cunningham
Pensions		Y										
WUC Associate Director - Finance (Section 151 Officer)	01-Apr-15	Y	>120	I recommend that the workflow processes should be further supported by procedure notes to explain the processes for GMP to officers and ensure consistent application.	3	28298	30-Sep-15	Management Response outstanding. Follow up review is also scheduled for Q2 of 2016-17.	On going GMP project. Compliance manager post now recruited to. New processes being drawn up.	Proposed implementation date Sept 2016		Michael Hudson / David Anthony
WUC Associate Director - Finance (Section 151 Officer)	01-Apr-15	Y	>120	I recommend that the WPF develops an updated set of performance measures and publishes the results on a regular basis.	3	28306	30-Sep-15	Management Response outstanding. Follow up review is also scheduled for Q2 of 2016-17.	Fund development manager now appointed. New measures being devised.	Proposed implementation date for first publication Sept 2016		Michael Hudson / David Anthony

15 Priority 3s
8 Priority 4s
23 Total Service Outstanding Recommendations 12.04.16

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Recommendations Outstanding after 3 Months from

Schools

Assigned To	Final Report Issue Date	3 Months after Start Date	Age Analysis	Description	Priority	Unique Reference	Target Implementation Date	Current Position
Dinton CofE								
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the School retains the Business Register on site to ensure that Governors, staff or parents are able to exercise their right to inspect it.	3	30622	01-Jan-16	In progress. School Business Manager. New Target Implementation Date 30 April 2016.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend that the Headteacher reconciles monthly the sums collected in School to the sums deposited at the bank. This check should be evidenced by signing and dating an appropriate income document.	3	30636	31-Jan-16	In progress. Headteacher. New Target Implementation Date 30 April 2016.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the School includes the pre-determined limits set by the Governors for obtaining at least three quotations and seeking formal tenders in the Scheme of Delegation.	3	30638	13-Jan-16	In progress. Clerk to Governors. New Target Implementation Date 30 April 2016.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the School Business Manager ensures that the correct VAT code is applied for sports lettings income. Reference should be made to the WC Schools VAT Manual when deciding the appropriate VAT code.	3	30660	14-Dec-15	In progress. School Business Manager. New Target Implementation Date 30 April 2016.
Hilperton CofE Voluntary								
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the Governing Body ensures that the School's Scheme of Delegation is reviewed annually and updated with any authorised changes.	3	30417	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend that the Governors ensure their formal approval of the school budget template is recorded more clearly in the minutes in accordance with the Governor's terms of reference included in the School's Scheme of Delegation.	3	30419	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.

WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>12 0	I recommend the School ensures that budget monitoring reports are retained and cross referenced in the Governors' minutes and the School Business Managers notes. Formal acceptance, or otherwise, of the reports and the financial position of the School should also be minuted.	4	30420	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>12 0	I recommend that, when the School next reviews the benchmarking comparators, the Governors should ensure their discussion and any actions arising are recorded in the minutes.	3	30422	30-Apr-16	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>12 0	I recommend the School Business Manager verifies the correlation of cheque numbers in SIMS FMS to those on bank statements to ensure cheque payments recorded in the Financial Management System match to actual cheques produced and all cheques can be accounted for.	4	30423	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>12 0	I recommend that an official order should be raised through the SIMS financial management system to support all payments other than rents, utilities and staff remuneration.	3	30425	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>12 0	I recommend that Governors set a limit above which at least three quotes are sought to ensure best value is achieved. This threshold and the tender threshold should be stated in the Scheme of Delegation or Purchasing Policy formally approved and adopted by Governors.	3	30426	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.

WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>12 0	I recommend the School should ensure that Governors' minutes are made readily available for inspection to ensure transparency of decisions and to evidence all necessary business has been undertaken.	3	30428	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>12 0	I recommend the Governors set a diary of meeting dates at the start of the year to ensure necessary school business is undertaken within required timescales.	3	30429	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>12 0	The Headteacher should reconcile monthly the sums collected in school to the sums deposited at the bank and evidence the check has been carried out by signing and dating an appropriate income document.	4	30430	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>12 0	I recommend the School ensures that authorisation to make a payment is retained as evidence alongside the certification of all checks made in order to demonstrate an independent and adequate separation of duties. When either of the signatories receive or benefit from the payment, a third person should replace them as the certifying or authorising officer as is appropriate.	4	30432	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>12 0	I recommend the School maintains a record of all charge card payments with a running total to indicate when the accumulated spend nears the monthly spending limit. This should also provide an accurate record to reconcile against the monthly charge card statement.	3	30433	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.

WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend the Headteacher ensures that evidence is sought from individuals claiming to be self-employed confirming their employment status before they are paid directly as creditors. Evidence of such checks should be retained. If there are any concerns, such individuals should be paid through payroll so the School meets its obligations under HMRC tax and employment regulations.	3	30435	31-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend before reclaiming the VAT using the Wiltshire Council VAT registration, the School should ensure that a valid VAT document is obtained. Where VAT requirements are not satisfied the Council could be fined by HMRC. Thus, the School should reverse any VAT claims made in respect of unsupported payments unless a valid VAT document is requested and obtained from the supplier.	3	30436	30-Sep-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.
WUC Associate Director - Finance (Section 151 Officer)	14-Dec-15	Y	>120	I recommend that the School's Whistleblowing Policy is updated to include named, internal and external contacts to whom concerns can be reported.	3	30437	15-Dec-15	Updated management response is still outstanding. School incorrectly provided a further copy of the draft report and not an updated position (12 April 2016). An updated response has been requested again.

Priority 3 15
 Priority 4 4
Total Outstanding Schools 12.04.16 19

Ousting
 priority 3s 22
 priority 4s 4
 Total as at 12.04.16

26
