

AGENDA SUPPLEMENT (1)

Meeting: Audit Committee
Place: The Kennet Room - County Hall, Trowbridge BA14 8JN
Date: Tuesday 24 January 2017
Time: 2.00 pm

The Agenda for the above meeting was published on 16 Jan 2017. Additional documents are now available and are attached to this Agenda Supplement.

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

6 **SWAP- Internal Audit Update and Quarter 3 report (Pages 3 - 36)**

DATE OF PUBLICATION: 17 January 2017

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WILTSHIRE COUNCIL

AUDIT COMMITTEE

24 January 2017

INTERNAL AUDIT – Third Quarter Update (16/17) REPORT

Purpose of the Report

1. This progress report presents the Committee with an update on the performance of the Internal Audit (IA) Section for the third quarter of 2016/17. In particular, it provides a summary of:
 - the outcomes of audits completed for the year 2015/16 and Quarter 1 - 3 for 2016/17;
 - the results and outcomes of follow-up reviews carried out during this period, to assess the extent and adequacy of management action taken in response to audit reports from the previous year; and
 - an update on the delivery of the 2016/17 Internal Audit Plan, including audits in-progress which should be finalised and reported to the next Committee meeting and any deferred audits.

Executive Summary

2. Overall 28 audits have been completed so far for 2016/17, with a further 5 at draft/discussion document stage.
3. Recognising the need to align more closely internal audit effort with corporate risk areas, the 2015-16 Internal Audit Plan included combined assurance assignments (i.e. Healthy Organisation) for the first time. This approach required a more collaborative approach with officers to identify existing assurance arrangements (i.e. the three lines of defence).

SWAP completed the Corporate Healthy Organisation Review in April 2016 and has completed further pilot work in the following areas: Public Health; Highways; Children's Safeguarding; Economic Development and Adult Care.

4. In total, 9 audits were carried forward from the 2015/16 to 2016/17. Of these, 8 are now complete with 1 still at draft stage.
5. For the 2016/17 Internal Audit Plan, 20 have been completed, 5 are at draft or discussion document stage, and 15 are in progress.
6. From this work no potential very high significant 'corporate' risks have so far been identified.

7. Overall, during the 2016/17 financial year, 335 recommendations have been made by Internal Audit that includes both Council Services and Schools. These are summarised in the following table categorised under priority ratings.

Year	Priority 5	Priority 4	Priority 3	Priority 2	Priority 1	HO	Totals
2016/17	0	34	207	18	0	76	335
%	0%	10%	62%	5%	0%	23%	100%

8. A full analysis of the audits grouped by current status (completed/final, draft/discussion, in progress and completed) is shown at Appendix B. This also shows an aged analysis of recommendations outstanding (actions not implemented) at 31st December 2016.
9. Overall the performance of SWAP for 2016/17, is considered to be on target with the agreed partnership performance measures.

Healthy Organisation Update

10. At the October meeting of Audit Committee an updated Improvement Plan was provided together with further updates regarding Healthy Organisation reviews carried out at service level. It was agreed that SWAP would provide an update to the overall “health” of the organisation at the January meeting. Having considered further and after discussions it has now been agreed that a more sensible approach is to report to the April meeting.
11. The reasons for deferring to April are:
- It is very important that SWAP review the overall “health” at the most appropriate time so that this does not under sell some of the improvements that have been made. To this end, many of the agreed implementation targets are December 2016 and January 2017. We need to ensure we report the very latest position to provide Members an accurate view of the Council’s continuous improvement. Reporting in April would allow this;
 - We have agreed that the Annual Internal Audit Plan for the Council needs to link very closely to the Healthy Organisation project and outcomes. It needs to demonstrate where Internal Audit will undertake further work and where management will take responsibility; and
 - By reporting in April, this will allow Internal Audit to follow-up on agreed actions for the four service reviews. The implementation of all agreed actions within agreed improvement plans all contribute towards the overall “health” of the organisation.
12. SWAP do however believe, prior to the full assessment that actions are being implemented, improvements after being made and that SWAP are looking forward to reporting very positively in April 2017.

Proposal

13. Members are asked to note the findings from IA audits to date.

Reasons for Proposals

14. To ensure an effective IA function and strong control environment.

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Associate Director, Finance, S.151 Officer

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Unpublished documents relied upon in the preparation of this Report: None.

Appendices: A – Report of Internal Audit activity quarter 3 update – 2016/17
B – Schedule of Planned Audits 2016/17
C – Schedule of potential significant risks from Internal Audit work
D – Schedule of key points relating to “Partial Assurance” reviews
E – Outstanding Audit Recommendations – Council Services
F – Outstanding Audit Recommendations – Schools
G – Audit Recommendations Not Agreed

Wiltshire Council

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Summary

The Chief Executive of SWAP is required to provide an opinion to support the Annual Governance Statement.

“risks are generally well managed and the systems of internal control are working effectively”



Audit Opinion

Overall, based on the work completed to date this financial year, I can report that risks are generally well managed and the systems of internal control are working effectively. Management generally respond positively to Internal Audit suggestions for improvements and corrective action is often taken quickly, wherever this is possible or practical.

Our audit activity is split between:

- **Operational Audits**
- **Key Control Audits**
- **Governance, Fraud & Corruption Audits**
- **IT Audits**
- **Special Reviews**



Role of Internal Audit and Audit Work Quarter Summary

The Internal Audit service for Wiltshire Council is provided by South West Audit Partnership (SWAP). SWAP is a Local Authority controlled company. SWAP has adopted and works to the Standards of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS). The Partnership is also guided by the Internal Audit Charter approved by this Committee.

Internal Audit provides an independent and objective opinion on the Authority's governance, risk and control environment by evaluating its effectiveness. Internal Audit work is largely driven by an Annual Audit Plan. This is approved by the Associate Director, Finance (Section 151 Officer), following consultation with the Corporate Leadership Team, the Audit Committee and External Auditors. Audit assignments are undertaken in accordance with this Plan to assess current levels of governance, risk and control. This audit assignment activity is broken down into various categories of work as outlined in the bullet points shown in the column on the left of this page.

The audits carried forward from 2015/16 has now been finalised with the exception of exception of the ICT Health Check audit, the report being at draft stage. The new Council's Head of ICT has however, recently commenced and has agreed to give high priority to work with us to finalise.

20 audits from the 2016/17 plan have been completed, 5 are at draft, 1 at discussion document stage and 15 in progress. The progress in completion of the plan is generally on target for this stage of the year when carried forward work from 2015/16 is considered.

Outturn to Date:

We rank our recommendations on a scale of 1 to 5: with priority 1 being very minor or administrative concerns that are not formally captured but the client is informally advised during the audit instead, through to priority 5 being areas of major concern that would require immediate remedial action by senior management.

Healthy Organisation recommendations are rated high; medium and low according to the opinion.

“There have been 335 recommendations raised this financial year with 67% being lower priority 3 & 2, 10% priority 4, & 23% being medium assurance Healthy Organisation.”

“No audit reports have been issued giving no assurance for 2016/17”



Internal Audit Work Programme

The schedule provided at Appendix B contains a list of all audits as agreed in the Annual Audit Plan 2016/17 and any remaining work from the 2015/16 plan. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan.

Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed from page 12 of this document.

In circumstances where findings have been identified which are considered to represent significant corporate risks to the Council, due to their importance, these issues are separately summarised in Appendix C. We are pleased to note that there are no significant risks to report this quarter.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service risks, a summary of the key audit findings that have resulted in them receiving a ‘Partial Assurance Opinion’ have been summarised in Appendix D. There have been no audits reported this quarter that have been so assessed.

Appendices E and F includes any recommendations made and agreed but which are still outstanding three months after the final report has been issued. Please note action may be outstanding if implementation dates are not yet due.

Outturn to date:

Efficiencies and 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.

“Audits have added value through recommending improvements that will deliver more efficient processes.”



Efficiencies and Added Value

Members requested that we provide them with examples of where we have “added value” to a particular service or function under review. In response to this we have changed our approach and internal processes and will now formally capture at the end of each audit where we have “added value”. 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 its cost”. As we complete our operational 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.

IDEA – Data Analysis and Interrogation Software Tool: Whilst we have been using data analytics tools over recent year, we are now increasing the use and value to the Council. We are using IDEA on a number of key data sets, most recently accounts payable identifying a significant number of potential duplicate payments to suppliers that are being further investigated with the Head of Procurement. We are further looking at others including payroll, business rates and council tax records to identify fraud and error and additional income opportunities for the Council.

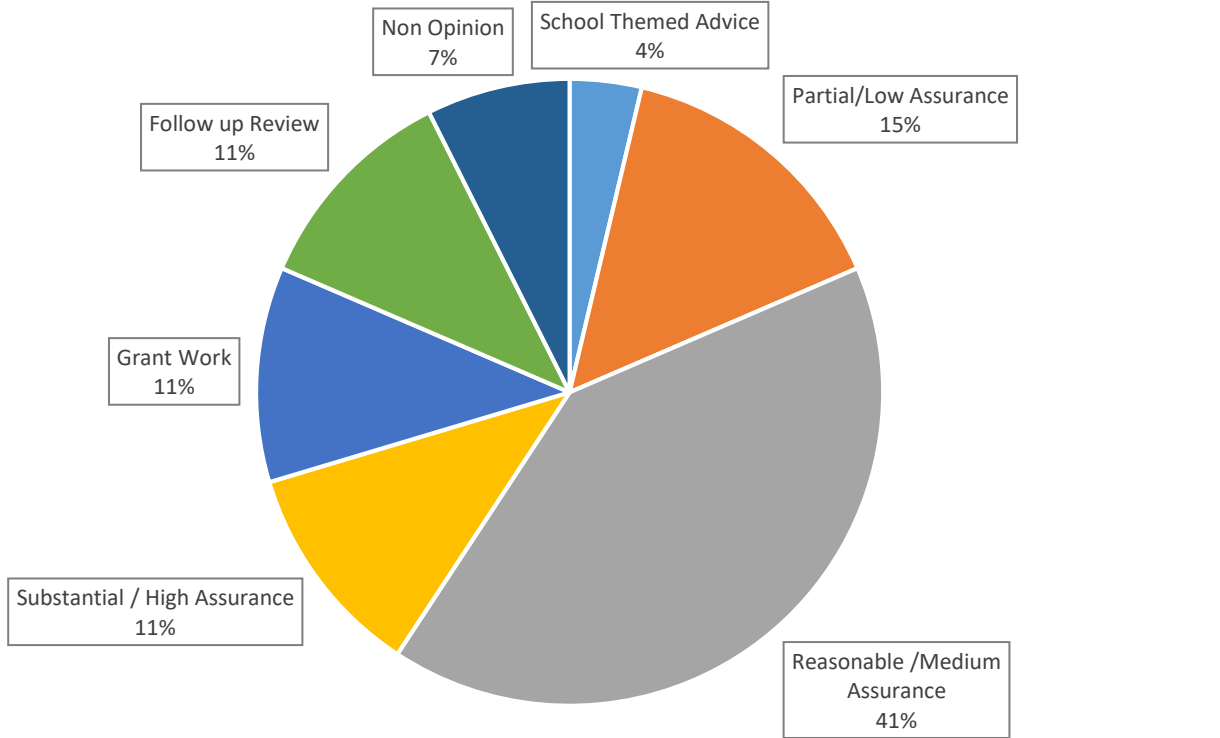
Healthy Organisation:

We are continuing to integrate the Healthy Organisation reviews into our audit approach, in particular planning and identifying areas of risk to audit and maximise value.



Assurance by Category

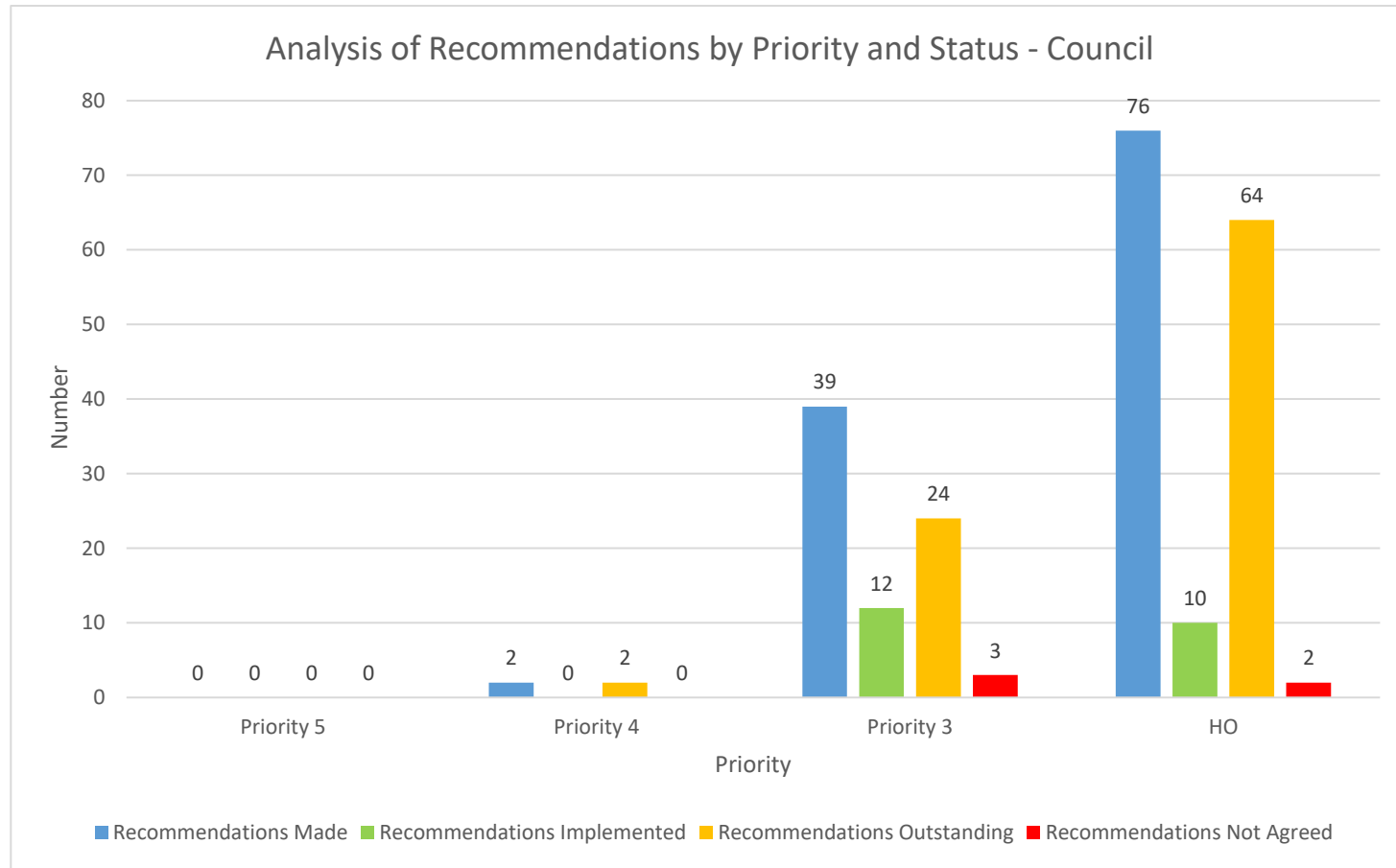
Control Assurance by Category including 2015/16 work completed in 2016/17



- School Themed Advice
- Partial/Low Assurance
- Reasonable /Medium Assurance
- Substantial / High Assurance
- Grant Work
- Follow up Review
- Non Opinion

Summary of Internal Work to Date

Note: Recommendations are analysed separately between Council services and Schools. Figures include recommendations arising from audit work carried during 2016/17 to date. Agreed implementation dates for Healthy Organisation reviews are often longer term, hence the comparatively high number reported as outstanding.



Aged Analysis of Recommendations Outstanding 31st December 2016 - Council

Priority 5

Age in days	<30	<60	<90	<120	>120	Total
Totals	0	0	0	0	0	0

Priority 4

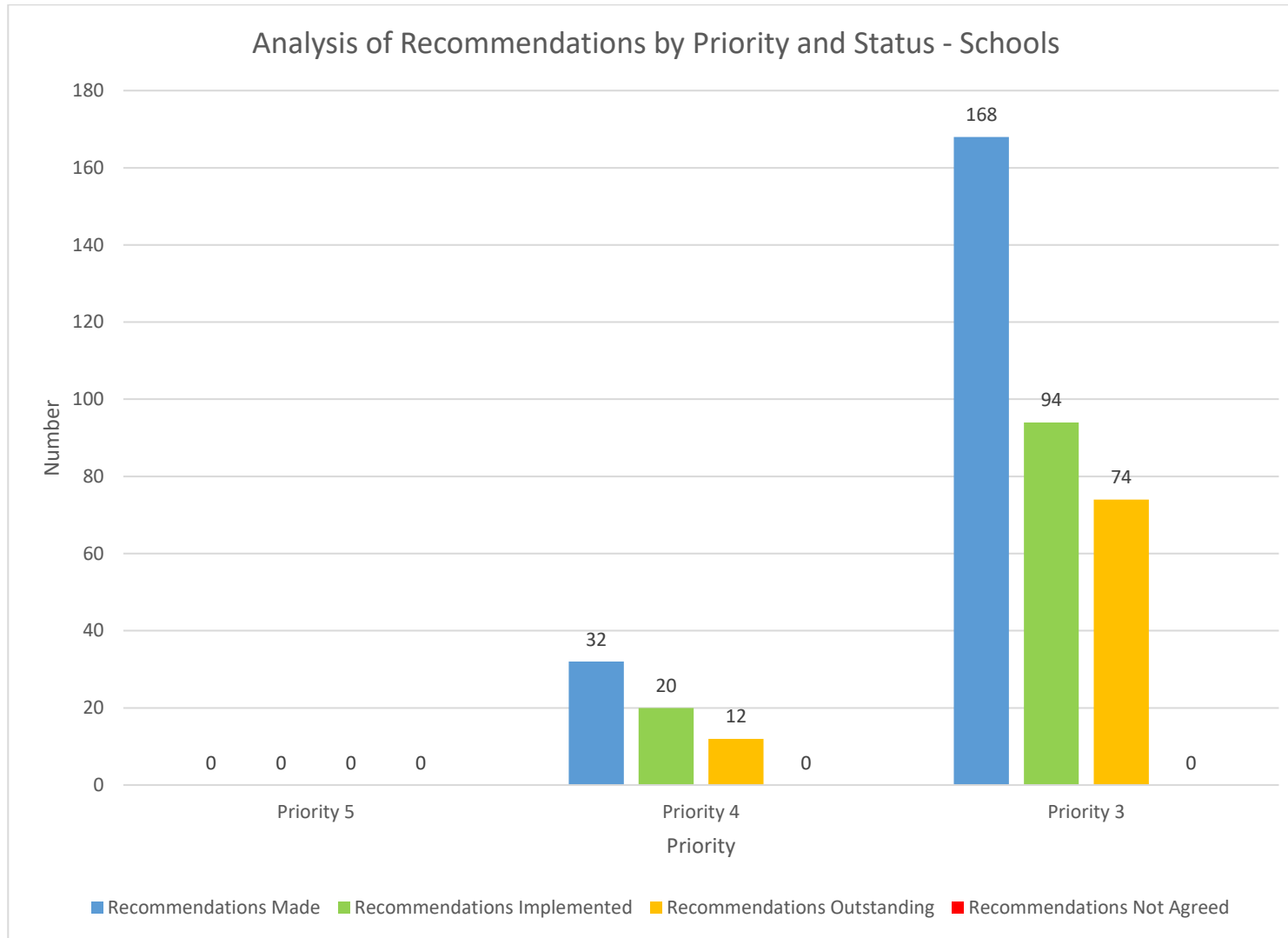
Age in days	<30	<60	<90	<120	>120	Total
Totals	0	0	0	0	2	2

Priority 3

Age in days	<30	<60	<90	<120	>120	Total
Totals	1	8	0	1	14	24

Healthy Organisation

Age in days	<30	<60	<90	<120	>120	Total
Totals	0	7	0	7	50	64



Aged Analysis of Recommendations Outstanding @ 31st December 2016 - Schools

Priority 5

Age in days	<30	<60	<90	<120	>120	Total
Totals	0	0	0	0	0	0

Priority 4

Age in days	<30	<60	<90	<120	>120	Total
Totals	0	0	4	1	7	12

Priority 3

Age in days	<30	<60	<90	<120	>120	Total
Totals	0	8	36	14	16	74

The Chief Executive of SWAP reports performance on a regular basis to the SWAP Management and Partnership Boards.



SWAP Performance (Quarter 1-2)

SWAP now has 20 partners, including 14 councils and are proud to be a growing partnership.

SWAP performance is subject to regular monitoring review by both the Board and the Members Meeting. The respective performance results for Wiltshire Council for the 2016/17 year so far are as follows:

Performance Target	Average Performance
<u>Audit Plan – Percentage Progress</u>	
15/16 Percentage completion	100%
16/17 Final/Draft	36%
16/17 In Progress	24%
16/17 Yet to Start	40%
<u>Draft Reports</u>	
Issued within 5 working days of closeout	57%
Issued within 10 working days of closeout	86%
<u>Final Reports</u>	
Issued within 10 working days of discussion of draft report.	100%
<u>Quality of Audit Work</u>	
Customer Satisfaction Questionnaire	90%

The Chief Executive of SWAP reports performance on a regular basis to the SWAP Management and Boards.



SWAP Performance

At the end of each audit review, a Customer Satisfaction Questionnaire is sent out to the service manager or nominated officer. The aim of the questionnaire is to gauge satisfaction against timeliness; quality; and professionalism. As part of the Balanced Scorecard presented to the SWAP Management Board, a target of 85% is set where 75% would represent a 'good' score. The accumulative feedback over the 2016/17 period for Wiltshire Council is 90%.

We keep our audit plans under regular review, so as to ensure we are auditing the right things at the right time.



Approved Amendments to Annual Audit Plan 2016/17

Planned audit work is detailed in Appendix B. Audit work remains under constant review to ensure that, if necessary, internal audit resources can also be targeted at emerging issues in a timely manner. Any changes that are required are agreed with the Associate Director Finance (Section 151) and are reported to the Committee.

Removed Work (4 items)

1. **BDUK:** We had originally intended to undertake a review of the Council's BDUK arrangements but this was subject to an independent review in the past 12 months which reported favourably. Consequently, we have been able to undertake a review of the Army Basing Programme, a request we received this quarter.
2. **CRC:** In addition, we were informed that we would not be required to assist with the Carbon Reduction Certification (CRC) Grant this year and that budget has been re-assigned to Luckington School following consultation with the School's Finance & Budgetary Control Team.
3. **SFVS:** The same team advised against undertaking the School theme work – SFVS Compliance. The budget has been re-allocated to the school reviews to permit extra auditor testing.
4. **GROW (ensuring staff skills developed to meet Wiltshire Council needs)** – Issues existed at start of the year but we are satisfied that addressed by HR Management.

Deferred Work (8 items)

Eight audits have been deferred to quarter 4 of 2016/17 plan to take advantage of auditor efficiencies arising from undertaking audits in the functional area already that is already subject to review (e.g. financial audits to run alongside existing key financial control audits that commence in January 2017); school themed reviews to commence when all schools have either been or nearing completion.

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

- Substantial
- Reasonable
- Partial
- None



Audit Framework Definitions

Control Assurance Definitions

Substantial		I am able to offer substantial assurance as 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.
Reasonable		I am able to offer reasonable assurance as 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.
Partial		I am able to offer Partial assurance 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.
None		I am not able to offer any assurance. 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.

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

We keep our audit plans under regular review, so as to ensure we are auditing the right things at the right time.



Audit Framework Definitions

- Priority 5: Findings that are fundamental to the integrity of the unit’s business processes and require the immediate attention of management.
- Priority 4: Important findings that need to be resolved by management.
- Priority 3: The accuracy of records is at risk and requires attention.
- Priority 2: Minor control issues have been identified which nevertheless need to be addressed.
- Priority 1: Administrative errors identified that should be corrected. Simple, no-cost measures would serve to enhance an existing control.

Definitions of Risk

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

Line No.	Audit Area	Audit Name	Quarter	Status	Opinion	Proposed Draft Report	Draft Issued	Proposed Final	Final Issued	No. of recs	Recommendations					Recommendation Unique Nos: Priority 3,4,5.
											5	4	3	2	1	
2015/16 AUDITS AT FINAL/COMPLETED (STATUS GREEN)																
1	Supporting Adults	Court of Protection	15/16	Complete	Follow-up	10/05/2016	17/05/2016	24/05/2016	17/05/2016	9	0	3	6	0	0	26161 (I), 26162 (I), 26566 (I), 26021 (I), 26025 (I), 26272 (I), 26567 (I), 26024 (I), 26160 (I)
2	Growth Hub	Extended Growth Hub - BIS Grant	15/16	Complete	Grant	06/05/2016	17/05/2016	20/05/2016	17/05/2016	0	0	0	0	0	0	
3	Information and Communication Technology	Primary & Secondary Datascentre Review	15/16	Complete	Reasonable	09/06/2016	27/06/2016	27/06/2016	06/07/2016	13	0	1	8	4	0	32562, 32563, 32683, 32560, 32581, 32590.
4	Westwood with Iford School	Westwood with Iford School	15/16	Complete	Reasonable	15/03/2016	01/04/2016	29/03/2016	10/05/2016	13	0	0	9	4	0	31929, 31940 (I), 31941 (I), 31942 (I), 31949 (I), 31950 (I), 31951 (I), 31952 (I), 31953, 31954 (I), 31971 (I), 31972 (I), 37082 (I)
5	School Themed Reviews (Contingency)	Governors Minutes	15/16	Complete	Non Opinion	10/05/2016	07/06/2016	24/05/2016	22/06/2016	0	0	0	0	0	0	
6	Healthy Organisation	Combined Assurance - Children's Safeguarding	15/16	Complete	High/Substantial Assurance	30/11/2015	01/04/2016	14/12/2015	13/07/2016	14	0	0	0	0	14	32893, 32932, 32933, 32934, 32935, 32936, 32937, 32938, 32939, 32940, 32941, 32942, 32943, 32944.
7	Healthy Organisation	Highways	15/16	Complete	Medium/Reasonable Assurance	26/01/2016	03/03/2016	09/02/2016	06/07/2016	7	0	0	0	0	7	32894 (I), 32895 (I), 32896 (I), 32897, 32898, 32899, 32802
8	Healthy Organisation	Economic Development	15/16	Final	Medium/Reasonable Assurance	08/03/2016	03/03/2016	22/03/2016	27/09/2016	11	0	0	0	0	11	32596 (I), 32573, 32574, 32600, 32575, 32598 (I), 32597 (I), 32576, 32596, 32578, 32577 (I)
TOTAL RECOMMENDATIONS MADE										67	0	4	23	8	32	

2015/16 AUDITS AT DRAFT /DISCUSSION PAPER (STATUS AMBER)																
9	Strategy and Governance	ICT Healthcheck	15/16	Draft		06/05/2016	29/07/2016	20/05/2016								This audit was delayed until the completion of the Healthy Organisation corporate review since findings across 8 Key Lines of Enquiry (KLOE) had implications for this work.

2016/17 AUDITS AT FINAL/COMPLETED (STATUS GREEN)																
10	Supporting adults	Adult Care - Deferred payments	April 2016	7 - Completed	Reasonable	02/09/2016	08/09/2016	16/09/2016	09/09/2016	1	0	0	1	0	0	33376
11	Alderbury & West Grimstead CofE Primary School	Alderbury & West Grimstead CofE Primary School	July 2016	7 - Completed	N/A - Follow Up	02/08/2016	26/07/2016	16/08/2016	26/07/2016	0	0	0	0	0	0	Two recommendations were outstanding from the original audit, Nos. 31174 (I), 31286 (I)
12	System support	Incident & Problem Management	April 2016	7 - Completed	Reasonable	13/07/2016	12/07/2016	27/07/2016	25/07/2016	7	0	0	7	0	0	32803, 32811, 32844, 32994, 33096, 33097
13	Public Health	Income Management & Public Protection	July 2016	7 - Completed	Substantial	07/10/2016	26/10/2016	21/10/2016	17/11/2016	2	0	0	2	0	0	33540, 33539.
14	Public transport	Local Authority Bus Subsidy	July 2016	7 - Completed	Substantial	09/09/2016	20/09/2016	23/09/2016	21/09/2016	0	0	0	0	0	0	
15	Public Health	Public Health Grant	July 2016	7 - Completed	Reasonable	09/09/2016	20/09/2016	23/09/2016	21/09/2016	0	0	0	0	0	0	
16	Bishops Cannings CofE (Aided) Primary School	Bishops Cannings CofE (Aided) Primary School	July 2016	7 - Completed	Partial	23/08/2016	14/09/2016	06/09/2016	29/09/2016	17	0	0	13	4	0	33479 (I), 33480 (I), 33502 (I), 33484 (I), 33486 (I), 33485 (I), 33483 (I), 33482 (I), 33481 (I), 33491 (I), 33492 (I), 33482 (I), 33487 (I).
17	Chilton CofE Voluntary Controlled Primary School	Chilton CofE Voluntary Controlled Primary School - WC	April 2016	7 - Completed	Reasonable	26/07/2016	09/09/2016	09/08/2016	10/11/2016	11	0	0	9	2	0	33136, 33135, 33134, 33133, 33126, 33125, 33124 (I), 33187, 33137.
18	Pitton CofE Voluntary Aided Primary School	Pitton CofE Voluntary Aided Primary School	April 2016	7 - Completed	Reasonable	01/08/2016	09/09/2016	15/08/2016	29/09/2016	13	0	1	6	6	0	33361, 33315, 33313, 33312, 33311 (I), 33309 (I), 33304
19	St Barnabas CofE School, Market Lavington	St Barnabas CofE School, Market Lavington	April 2016	7 - Completed	Partial	09/08/2016	09/09/2016	23/08/2016	13/10/2016	20	0	2	11	6	1	33319, 33318, 33386, 33380, 33339, 33338, 33373, 33336, 33324 (I), 33323 (I), 33321, 33320, 33337 (I).
20	Staverton CofE Voluntary controlled Primary School	Staverton CofE Voluntary Controlled Primary School	April 2016	7 - Completed	Partial	19/07/2016	21/07/2016	02/08/2016	24/10/2016	20	0	0	16	4	0	32834 (I), 32822 (I), 32823 (I), 32826, 32828 (I), 32836 (I), 33049, 32838 (I), 32839 (I), 33020 (I), 33028 (I), 33048 (I), 32837 (I), 32821 (I), 32825 (I), 33029 (I)
21	ICT Service Delivery	Benefits Management Arrangements	April 2016	7 - Completed	Non Opinion	13/07/2016	15/07/2016	27/07/2016	20/07/2016	0	0	0	0	0	0	
22	Hilberton CofE Voluntary Controlled Primary School	Hilberton CofE Voluntary Controlled Primary School	July 2016	6 - Final	N/A - Follow Up	N/A Follow Up	N/A Follow Up	42654	29/09/2016	0	0	0	0	0	0	One recommendation remains outstanding from the original audit, No. 30430 (I)
23	Sports facilities	Leisure Centre Income Management	April 2016	6 - Final	Reasonable	07/07/2016	19/10/2016	21/07/2016	09/11/2016	0	0	0	0	0	0	
24	Sustainability	Army Basing Programme	April 2016	6 - Final	Non Opinion	19/07/2016	25/07/2016	02/08/2016	02/08/2016	0	0	0	0	0	0	
25	Luckington Community School	Luckington Community School	July 2016	6 - Final	Partial	24/08/2016	23/09/2016	07/09/2016	21/11/2016	20	0	2	12	5	1	33598, 33601, 33597, 33596, 33592, 33604, 33605, 33606, 33607, 33608, 33609, 33612, 33645, 33644
26	Supporting adults	Adults Safeguarding	April 2016	6 - Final	High/Substantial Assurance	19/07/2016	27/07/2016	02/08/2016	02/11/2016	7	0	0	0	0	7	32910, 32916, 32911, 32902, 32904, 32906, 32907
27	Sports facilities	Corsham Leisure Centre	October 2016	6 - Final	Substantial	15/12/2016	14/12/2016	29/12/2016	05/01/2017	0	0	0	0	1	0	
28	Building control	Income Management - Building Control & Planning	July 2016	6 - Final	Reasonable	27/10/2016	08/12/2016	10/11/2016	05/01/2017	4	0	0	1	1	2	33689.
29	Payroll and pensions	Pensions Administration Review	April 2016	6 - Final	Reasonable	02/09/2016	27/09/2016	16/09/2016	09/11/2016	6	0	0	6	0	0	33533, 33534, 33535, 33623, 33624, 33651
TOTAL RECOMMENDATIONS MADE										128	0	5	84	29	11	

2016/17 AUDITS AT DRAFT /DISCUSSION PAPER - NO ISSUES TO REPORT (STATUS GREEN)																
30	Public Health	Pharmoutcomes & SAP	July 2016	5 - Draft	Reasonable	01/12/2016	04/01/2017	15/12/2016								
31	Housing stock	Right to Buy	July 2016	5 - Draft	Reasonable	17/11/2016	15/12/2016	01/12/2016								
32	Box CofE Primary School	Box CofE Primary School	October 2016	5 - Draft	Reasonable	06/12/2016	15/12/2016	20/12/2016								
33	Public transport	Concessionary Fares - Reimbursement Claims	July 2016	5 - Draft	Non Opinion	04/10/2016	08/12/2016	18/10/2016								
34	Land registration	Land Charges	July 2016	5 - Draft	Partial	07/11/2016	04/01/2017	21/11/2016								
35	Housing Repairs	Housing Repairs	April 2016	5 - Draft	Partial	20/09/2016		04/10/2016								
36	Management	Performance & Risk Management	July 2016	5 - Draft	Reasonable	13/12/2016	19/12/2016	28/12/2016								

2016/17 AUDITS IN PROGRESS (STATUS AMBER)																
37	Abbeylefield School	Abbeylefield School	July 2016	5 - Draft	N/A - follow up (original was a partial)	06/09/2016	24/10/2016	06/09/2016								
38	Early Years	Early Years Funding	April 2016	5 - Draft	Partial	09/08/2016	18/08/2016	23/08/2016								
39	Maintenance of council property	Vehicle Workshops	April 2016	5 - Draft	Partial	14/09/2016	22/09/2016	28/09/2016								
40	Grove Primary School	Grove Primary School	July 2016	5 - Draft	N/A - follow up (original was a partial)	27/09/2006	07/10/2016	11/10/2016								
41	St Andrew's CofE Voluntary Aided Primary School, Laverstock	St Andrew's CofE Voluntary Aided Primary School, Laverstock	July 2016	5 - Draft	Partial	16/08/2016	14/09/2016	30/08/2016								
42	St Nicholas CofE Primary School, Porton	St Nicholas CofE Primary School, Porton	July 2016	2 - In Progress												

2016/17 AUDITS IN PROGRESS - NO ISSUES TO REPORT (STATUS GREEN)																
43	Recruitment	Human Resources Security	July 2016	3 - Fieldwork Completed/Review		06/01/2017		20/01/2017								
44	Accounts Payable	Accounts Payable	October 2016	2 - In Progress		09/03/2017		23/03/2017								
45	Accounts Receivable	Accounts Receivable	October 2016	2 - In Progress		09/03/2017		23/03/2017								
46	Assurance Mapping	Assurance Map Update	April 2016	2 - In Progress		N/A		N/A								This work is ongoing throughout the year and does not result in the preparation of a report
47	Business Continuity and Disaster Recovery	Business Continuity & Disaster Recovery	July 2016	2 - In Progress		09/09/2016		23/09/2016								
48	General Ledger / Main Accounting	General Ledger & Financial Accounting	January 2017	2 - In Progress		09/03/2017		23/03/2017								
49	Payroll and pensions	Payroll	October 2016	2 - In Progress		09/03/2017		23/03/2017								
50	Payroll and pensions	Pensions	October 2016	2 - In Progress		01/03/2017		15/03/2017								
51	Procurement	Strategic Procurement Hub	October 2016	2 - In Progress		09/12/2016										
52	Treasury Management	Treasury Management	January 2017	2 - In Progress		09/03/2017										
53	Troubled Families	Troubled Families PBR Certification	January 2017	2 - In Progress												This work is ongoing throughout the year as claims are prepared.
54	Project management	Project Management Arrangements	April 2016	2 - In Progress												

55	School Themed Reviews (Contingency)	School Contingency	April 2016	2 - In Progress																		
56	Harnham CoFE Controlled Junior School	Harnham CoFE Controlled Junior School	October 2016	2 - In Progress																		
57	Ivy Lane Primary School	Ivy Lane Primary School	January 2017	2 - In Progress																		
58	Longford CoFE (VC) Primary School	Longford CoFE (VC) Primary School	October 2016	2 - In Progress																		
59	Local taxation	Council Tax	October 2016	2 - In Progress	09/03/2017				23/03/2017												Council Tax and Business Rates (formerly NDR) to be reported separately.	
60	Supporting adults	Direct Payments	October 2016	2 - In Progress	21/03/2017				04/04/2017													
61	Local taxation	Housing & Council Tax Benefits	October 2016	2 - In Progress	09/03/2017				23/03/2017													
62	Housing Rents	Housing Rents	October 2016	2 - In Progress	09/03/2017				23/03/2017													
63	National taxation	NDR	October 2016	2 - In Progress	09/03/2017				23/03/2017													
2016/17 AUDITS PLANNED BUT NOT YET STARTED (STATUS AMBER)																						
64	Decision making	Area Boards	October 2016	1 - Created																	Start deferred and awaiting response from client.	
65	Strategy and Governance	Business Applications	October 2016	1 - Created																	ICT audits delayed due to restructure of ICT Service and commencement of Head of ICT.	
66	Management	Decision Making	October 2016	1 - Created																	Audit deferred to Q4. Likley to be replaced with unplanned review.	
67	Management	Decision Making - Service Level	October 2016	1 - Created																	Moved from Q2 to Q3.	
68	Local Enterprise Partnerships	LEP	October 2016	1 - Created																	Deferred to Q4.	
69	School Support & Advice	Right Choice	October 2016	1 - Created																	Moved from Q1 to Q3. This may now be removed following discussion with the S151 to be replaced with RRC thematic review.	
70	Estate management	Safeguarding Assets & New Homes Bonus	July 2016	1 - Created																	Deferred to Q4 as re-examining the scope and value of the audit.	
71	Contracting	Service Area Specialist Commissioning	October 2016	1 - Created																	Deferred to Q4.	
72	Threat and Vulnerability Management	Threat Management	October 2016	1 - Created																	ICT audits delayed due to restructure of ICT Service and commencement of Head of ICT.	
73	Access to information	User Access Controls	July 2016	1 - Created																	ICT audits delayed due to restructure of ICT Service and commencement of Head of ICT.	
2016/17 AUDITS PLANNED BUT NOT YET STARTED (STATUS GREEN)																						
74	Finance	Budget Management Arrangements	January 2017	1 - Created																		
75	Contracting	Commissioning & Contract Management	January 2017	1 - Created																		
76	Management	Corporate Governance Framework Review	January 2017	1 - Created																		
77	Finance	Financial Regulations Compliance	January 2017	1 - Created																		
78	Financial transactions management	Housing Revenue Account (HRA)	January 2017	1 - Created																		
79	Records management	ICD Key Findings Progress	January 2017	1 - Created																		
80	School Themed Reviews (Contingency)	Overall Report on Compliance	January 2017	1 - Created																		
81	Child protection	Safeguarding	January 2017	1 - Created																		
82	School Support & Advice	School Liaison & Support Arrangements Review	January 2017	1 - Created																		
83	School Themed Reviews (Contingency)	School Theme - Procurement	January 2017	1 - Created																		
84	St Mary's CoFE Infant School Marlborough	St Mary's CoFE Infant School Marlborough	January 2017	1 - Created																		
85	Whiteparish All Saints CoFE Primary School	Whiteparish All Saints CoFE Primary School	January 2017	1 - Created																		
86	Growth Hub	Growth Hub	January 2017	1 - Created																		
2016/17 AUDITS AT DEFERRED OR REMOVED (STATUS GREEN)																						
87	Regeneration	BDUK	April 2016	9 - Removed																		
<p>Review conducted in March 2015 by independent assessors of BDUK arrangements across all UK local bodies reported the following: The Wiltshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project slippage period being evidence of sound project management; The team demonstrated good understanding and application of Milestone to Cash processes; Assurance of BT's claim was robust and comprehensive; A sound understanding of claw-back was demonstrated.</p> <p>See Project Board's Wiltshire Online attachment for details of above (presented to <u>Overview & Scrutiny Committee</u>).</p>																						
88	Growth Hub	Chippenham Station Hub Grant	July 2016	9 - Removed																		
89	Sustainability	CRC Scheme Certification	April 2016	9 - Removed																		
90	School Themed Reviews (Contingency)	School Theme - SFVS Compliance Review	April 2016	9 - Removed																		
91	Housing provision	HCA	October 2016	9 - Removed																		
92	Public transport	Local Transport Settlement	July 2016	9 - Removed																		
93	Finance	Corporate Feeder Systems	October 2016	9 - Removed																		
94	Monitoring employees	GROW (Developing Staff Skills)	October 2016	9 - Removed																		
95	Local Enterprise Partnerships	LEP Governance Arrangements	October 2016	9 - Removed																		
96	National taxation	NDR (Business Rates) Arrangements	January 2017	9 - Removed																		
2016/17 CLIENT SUPPORT																						
97	Committee Reporting & Attendance	Audit Committee / Member Liaison																				ALL YEAR
98	Corporate Advice	Corporate Advice																				ALL YEAR
99	External Audit	External Audit																				ALL YEAR
100	Planning/Client Liaison	Planning/Client Liaison																				ALL YEAR
101	Corporate Advice	Assurance Group Attendance																				ALL YEAR
102	Corporate Advice	Corporate Fraud Team Liaison																				ALL YEAR
103	Investigations	Special Investigations Contingency																				ALL YEAR
104	Corporate Advice	CLT Attendance																				ALL YEAR
105	Contingency	Non Opinion Contingency																				ALL YEAR
106	Follow Up (Contingency)	Follow Up Contingency																				ALL YEAR
107	Investigations (Contingency)	Fraud Contingency																				ALL YEAR

Schedule of Potential Significant Risks Identified from Internal Audit Work

NEW RISKS IDENTIFIED DURING THE PERIOD 1st October 2016 TO 31st December 2016

There were no significant risks identified from internal audit during this period.

Summary of Key Points Relating to “Partial Assurance” Reviews

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
<p>St Barnabas CofE School, Market Lavington</p>	<p>This opinion reflects the number of recommendations made in the appended action plan and also the audit assessment of residual risk.</p> <p>A: The Governing Body and School staff Five advisory recommendations have been made to assist the Governors in improving evidence to demonstrate their understanding of their delegated authority and their challenge of the financial position of the school.</p> <p>B: Setting the Budget One priority 4 recommendation and one priority 3 recommendation have been made in this respect with regard to agreeing the schools budget for the current year financial year and have controls in place to keep with plans and protect the cash flow.</p> <p>C: Value for Money Two priority 3 recommendations, and one advisory recommendation, have been made which are aimed at improving the way the school achieves best value and how this can be evidenced.</p>	<p>The school has agreed:</p> <ul style="list-style-type: none"> • to submit a budget template and recovery plan to operate a deficit budget that meets the approval of the Section 151 Officer. • to complete Cash flow forecasting as part of bank reconciliation. • that a full benchmarking exercise will be carried out annually. • periodically review the contracts held with service suppliers. • to ensure bank accounts are reconciled and reviewed monthly. • To review procedures for the control of cheques. • to destroy the debit card held in conjunction with the bank account. 	<p>September 2016 (Chasing for full response. Awaiting meeting of Governing Body on 12/01/2017).</p>	<p>Audit Plan for 2017/18</p>

Summary of Key Points Relating to “Partial Assurance” Reviews

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
	<p>D: Protecting Public Money One priority 4 recommendation and eight priority 3 recommendations and one advisory recommendation are made mostly in respect of improving separation of duties and the income and banking processes.</p> <p>The School should note particular findings and recommendations in respect of agreeing the budget for the current year and control over the bank account including the use of a debit card.</p>	<ul style="list-style-type: none"> • that invoices will be authorised by the Head Teacher prior to payment. • that outstanding debts will be reported to the Finance and Premises Committee. • that it will update its Whistleblowing Policy. 		

Summary of Key Points Relating to “Partial Assurance” Reviews

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
<p>Staverton CofE Voluntary controlled Primary School</p>	<p>A: The Governing Body and School staff - Six priority 3 recommendations have been made regarding the need for Governors to improve evidence of their understanding of their delegated authority and also their challenge of the financial position of the school.</p> <p>B: Setting the Budget No recommendations have been made in this respect with low residual risk.</p> <p>C: Value for Money - Two priority 3 recommendations, and two advisory recommendations, have been which are aimed at improving the way the school achieves best value and how this can be better evidenced.</p> <p>D: Protecting Public Money - Eight priority 3 recommendations and two advisory recommendations are made in respect of improving the separation of duties operated for financial administration and how this is evidenced.</p> <p>The School should also particularly note findings and recommendations in respect of the use of charge cards as, although they had not been used greatly to date, they have large credit limits and appropriate controls for their management are not in place.</p>	<p>The school has agreed:</p> <ul style="list-style-type: none"> • to review its Scheme of Delegation and have the revised document approved by the Governing Body. • to amend the way it stores and makes available the Agendas and other supporting papers for Governors meetings. • to ensure that the Minutes of Governors Meetings properly record the decisions made. • to ensure that the Register of Business Interests is kept up to date and that declaration of interests is part of each meeting agenda. • To conduct a bench marking exercise to ensure it is achieving 	<p>November 2016 (Implementation review carried out and 2 recommendations remain outstanding and the position will be revisited in March 2017.)</p>	<p>Audit Plan 2017/18</p>

Summary of Key Points Relating to “Partial Assurance” Reviews

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
		<p>value for money in an annual basis.</p> <ul style="list-style-type: none"> • to ensure that all purchasing decisions are properly documented to maintain transparency and that official purchase orders are raised where necessary. • To ensure that receipt of goods is recorded and that invoices are signed off for payment. • to ensure that income received is reconciled, that the banking of income takes place regularly and that monthly bank reconciliations are properly authorised. • to ensure that proper controls are implemented for the use of its Charge Card. 		

Summary of Key Points Relating to “Partial Assurance” Reviews

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
		<ul style="list-style-type: none"> that it will update its Whistleblowing Policy. 		

Summary of Key Points Relating to “Partial Assurance” Reviews

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
Luckington Community School	<p>This opinion reflects the number of recommendations made in the appended action plan and also the audit assessment of residual risk.</p> <p>A: The Governing Body and School staff Three priority 3 recommendations and one priority 4 recommendations and five advisory recommendations have been made regarding ...</p> <p>B: Setting the Budget One advisory recommendation has been made in this respect with low residual risk.</p> <p>C: Value for Money Three priority 3 recommendations have been made which are aimed at improving ...</p> <p>D: Protecting Public Money Five priority 3 recommendations and one priority 4 recommendation and one advisory recommendation are made in respect of ...</p>	<p>The school as agreed:</p> <ul style="list-style-type: none"> • to review its Scheme of Delegation and have the revised document approved by the Governing Body. • to send out copies of reports to be considered at Governors Meetings at least one week ahead of the meeting. • to ensure that Governor scrutiny of budget reported in minutes. • to ensure that the Register of Business Interests is kept up to date and that declaration of interests is part of each meeting agenda. • to conduct a bench marking exercise to ensure it is achieving value for money in an annual basis. 	February 2017	Audit Plan 2017/18

Summary of Key Points Relating to “Partial Assurance” Reviews

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
		<ul style="list-style-type: none"> • that Governors will prepare and approved a Purchasing Policy to include guidance ensuring that records for purchasing transactions are retained. • to periodically review the contracts held with service suppliers. • to ensure that records verifying the self employed status of contractors/suppliers are maintained to satisfy HMRC requirements. • to ensure that income received is reconciled, that the banking of income takes place regularly. • that it will update its Whistleblowing Policy. 		

Excluding Healthy Organisation (greater than 120 days)

Final Report Issue Date	Age Analysis	Description	Priority	Unique Reference	Target Implementation Date	Current Position
Housing Rents 2015-16						
13/04/2016	120+	Procedures for former tenant arrears trace and legal action have been drafted but not formally adopted. Additionally, while balances have reduced this year, the outstanding balance remains significant for the service.	3	31803	01/04/2017	Implementation not yet due.
13/04/2016	120+	The Housing Rents Arrears Policy and supporting procedures are still under review by senior management.	3	31442	03/04/2017	Implementation not yet due.
Pension Fund						
13/04/2016	120+	The last full reconciliation between Altair and Pensions Payroll records and balances was undertaken in 2011.	3	31752	01/12/2016	
Datacentres						
06/07/2016	120+	The annual deep clean is overdue at both locations.	3	32562	30/09/2016	
06/07/2016	120+	SDC Cooling efficiency could be improved.	3	32563	30/09/2016	
06/07/2016	120+	SDC 'power off' button should be clearly labelled.	3	32581	30/09/2016	
06/07/2016	120+	Perform a periodic review of the access list.	4	32590	30/09/2016	
06/07/2016	120+	Monkton Park UPS room temperature requires attention.	3	32683	30/09/2016	
Incident & Problem Management						
25/07/2016	120+	Both the Incident Management and Problem Management process documents are in need of review.	3	32803	01/10/2016	
25/07/2016	120+	There should be as a minimum a three monthly review and update of the ICT Risk Register.	3	32844	10/08/2016	
25/07/2016	120+	There is a need to review the Key Performance Indicators applicable to the Service Desk function.	3	32994	01/01/2017	
25/07/2016	120+	The Problem Management arrangements need to be reviewed once new Problem Manager in post.	3	33096	31/01/2017	Implementation not yet due.
25/07/2016	120+	The Problem Management documents are in need of review, update & distribution.	3	33097	01/10/2016	
Adult Care - Deferred payments - WC						
09/09/2016	120+	There is no formal higher level financial monitoring and reporting for the current secured and unsecured loans.	3	33376	30/11/2016	

Assigned to	Final Report Issue Date	Age Analysis	Description	Priority	Unique Reference	Target Implementation Date	Current Position
Abbeyfield School							
Head Teacher and Governing Body	15/03/2016	120+	4.1a Reporting of the School's financial position and challenge by the Governors has not been consistent over the past year.	4	30253	15/03/2016	Discussions between the school & S151 are in progress regarding development of the School's recovery plan. Follow up report currently in draft.
Head Teacher and Governing Body	15/03/2016	120+	3.1a The school's deficit has resulted in significant cash flow problems more recently which has risked inability to pay staff.	4	30522	15/03/2016	
Head Teacher and Governing Body	15/03/2016	120+	3.1b The School's deficit budget plan has not yet been formally approved by Wiltshire Council although the School faces significant long term problems with recovery.	4	30523	15/03/2016	
Head Teacher and Governing Body	15/03/2016	120+	4.1b Evidence of tracking progress against the School's deficit recovery is also not transparent from review of the Finance & Resources Committee minutes.	4	30254	09/12/2015	
Head Teacher and Governing Body	15/03/2016	120+	6.1a The Governor's minutes did not evidence authorisation of a tender or the basis of selection.	3	30257	09/12/2016	
Grove Primary School							
Head Teacher and Governing Body	10/03/2016	120+	14.2a The School's Charging and Remissions Policy lacks specific detail.	3	31070	10/03/2016	Follow-up report at draft that includes latest position.
Head Teacher and Governing Body	10/03/2016	120+	12.6a There is no evidence of a clear separation of duties over the checking and reconciling of the charge card payments.	3	31076	10/03/2016	
Head Teacher and Governing Body	10/03/2016	120+	13.1a The School does not seek evidence to confirm individuals claiming to be self-employed before paying them outside of the payroll.	3	31072	10/03/2016	
Head Teacher and Governing Body	10/03/2016	120+	11.1a It is not clear at what limit a minimum of three quotes are required or a service is put out to tender.	3	31063	10/03/2016	
Head Teacher and Governing Body	10/03/2016	120+	11.2a The School needs to be able to demonstrate that at least three quotes are obtained and how services are put out to tender.	3	31061	10/03/2016	
Head Teacher and Governing Body	10/03/2016	120+	1.2b Signed Governors' minutes were not available at the School for inspection and there were two sets of minutes with the same date.	3	31052	01/03/2016	
Head Teacher and Governing Body	10/03/2016	120+	1.1b The Scheme of Delegation should make clear the Governing Body responsibility to approve purchases / contracts above the stated threshold.	3	31051	01/03/2016	
Head Teacher and Governing Body	10/03/2016	120+	5.2a The budget monitoring report is not titled or does not specify the period it covers.	3	31058	01/03/2016	
Head Teacher and Governing Body	10/03/2016	120+	7.1a Benchmarking analysis from the financial benchmarking website which has been presented to the Governors for their consideration was not evident.	3	31059	01/03/2016	
Lacock CofE Primary School							
Head Teacher and Governing Body	02/02/2016	120+	Official orders are not always raised.	3	31144	01/09/2016	Response received early January 2017. Member of staff sick and procedures being amended.
St Nicholas CofE Primary School, Porton							
Head Teacher and Governing Body	13/04/2016	120+	The School does not as a rule check evidence of self-employment before paying individuals outside of the payroll.	3	30480	30/06/2016	Follow up action plan issued in June, deadline for submission of evidence (6/7/16) was missed and thus School chased. Chair of Governors has responded, however there have been delays with submission of supporting evidence as a result of the Headteacher's absence.
Head Teacher and Governing Body	13/04/2016	120+	A separation of duties is not operated over the collection, recording and banking of income.	4	30470	31/01/2016	
Head Teacher and Governing Body	13/04/2016	120+	There was a lack of evidence to demonstrate that tendering is applied to purchases above a predetermined limit.	3	30471	30/09/2016	
Head Teacher and Governing Body	13/04/2016	120+	Financial limits for seeking quotes and going to tender is not stated in the Scheme of Delegation.	3	30474	30/09/2016	Additional Accounting & Budget Support team has recently allocated resource to assist the School during this time and to facilitate collation of the evidence to
Head Teacher and Governing Body	13/04/2016	120+	Lack of controls over management of the After School Club budget resulting in overspend.	4	30957	21/03/2016	
Head Teacher and Governing Body	13/04/2016	120+	The School has not set up a Business Register.	4	30450	30/06/2016	
Westwood with Iford School							
Head Teacher and Governing Body	10/05/2016	120+	11.1a Financial limits for seeking quotes and going to tender are not stated in the Scheme of Delegation.	3	31953	01/06/2016	Follow up Action Plan has been issued on 30/09/16 and a response is awaited (due 7/10/16).
Head Teacher and Governing Body	10/05/2016	120+	1.1a The financial thresholds for delegated authority are not clearly stated in the School's Scheme of Delegation.	3	31929	01/06/2016	

Audit Recommendations Not Agreed (since last report to Audit Committee)

APPENDIX G

No.	Assigned To	Final Report Issue Date	Description	Priority	Unique Reference	Target Imp. Date	Management Responses
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There have been no recommendations rejected for audits completed since the date of the last Audit Committee meeting

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