Wiltshire Council
Where everybody matters

AGENDA

Meeting: Audit

Place: Council Chamber - Council Offices, Monkton Park, Chippenham, SN15 1ER

Date: Tuesday 17 September 2013

Time: 2.00 pm

Please direct any enquiries on this Agenda to Stuart Figini of Democratic Services, County Hall, Trowbridge, direct line (01225) 718376 or email stuart.figini@wiltshire.gov.uk

All public reports referred to on this agenda are available on the Council's website at www.wiltshire.gov.uk .

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

Membership:

Cllr Richard Britton
Cllr Tony Deane (Chairman)
Cllr Stewart Dobson
Cllr Howard Greenman
Cllr David Jenkins
Cllr Julian Johnson
Cllr Stephen Oldrieve
Cllr Helen Osborn
Cllr Linda Packard
Cllr Sheila Parker (Vice Chairman)
Cllr David Pollitt
Cllr James Sheppard

Non-Voting Members
Cllr Jane Scott OBE
Cllr Dick Tonge

Substitutes
Cllr Trevor Carbin
Cllr Chris Caswill
Cllr Terry Chivers
Cllr Peter Edge
Cllr Peter Evans
Cllr Nick Fogg
Cllr Mike Hewitt
Cllr Chris Hurst
Cllr George Jeans
Cllr John Noeken
Cllr Jeff Osborn

Part I

Items to be considered while the meeting is open to the public

1 Apologies and Membership Changes

2 Chairman's Announcements

3 Members' Interests

To receive any declarations of disclosable interests or dispensations granted by the Standards Committee.

4 Public Participation and Committee Members' Questions

The Council welcomes contributions from members of the public.

Statements

If you would like to make a statement at this meeting on any item on this agenda, please register to do so at least 10 minutes prior to the meeting. Up to 3 speakers are permitted to speak for up to 3 minutes each on any agenda item. Please contact the officer named on the front of the agenda for any further clarification.

Questions

To receive any questions from members of the public or members of the Council received in accordance with the constitution. Those wishing to ask questions are required to give notice of any such questions in writing to the officer named on the front of the agenda (acting on behalf of the Director of Resources) no later than 5pm on **10 September, 2013**. Please contact the officer named on the front of this agenda for further advice. Questions may be asked without notice if the Chairman decides that the matter is urgent.

Details of any questions received will be circulated to Committee members prior to the meeting and made available at the meeting and on the Council's website.

5 Internal Audit Progress Report 2012-2013 *(Pages 1 - 26)*

A report by the Service Director, Finance is attached.

6 Price for Certification - Update

To receive an update report, to be circulated, from the Service Director, Business Services on the price for certification following a request at the Audit Committee held on 18 June 2013.

7 Risk Management Update

A report by the Principal Performance Officer will be circulated.

8 Date of next meeting

To note that the next regular meeting of the Committee will be held on 18 December, 2013.

9 Urgent Items

Any other items of business, which the Chairman agrees to consider as a matter of urgency.

Part II

Items during whose consideration it is recommended that the public should be excluded because of the likelihood that exempt information would be disclosed

NONE

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WILTSHIRE COUNCIL **AGENDA ITEM NO.**

AUDIT COMMITTEE

17th September 2013

INTERNAL AUDIT 2013/14 FIRST UPDATE REPORT

Purpose of the Report

1. This progress report presents the Committee with an update on the performance of the Internal Audit (IA) Section. In particular, it provides a summary of:

   - the outcomes of audits completed during the period,
   - the results and outcomes of follow-up reviews carried out during the period, to assess the extent and adequacy of management action taken in response to audit reports from the previous year
   - an update on the delivery of the 2013/14 IA Plan, including audits in-progress which should be finalised and reported to the next Committee meeting and any deferred audits.

Executive Summary

2. The attached quarterly update (Appendix A) summarises the main findings by IA. In summary, the Service has started 67 audits, 23 have been completed to final report stage (18 carried forward from 2012/13) 7 are at draft/discussion and a further 36 are in progress with 1 audit deferred.

Assurance (per definitions at Appendix A)	Percentage – Update 1 September 2013	Percentage – Update 2 December 2013	Percentage – Update 3 March 2014
Substantial	0%		
Reasonable	45%		
Partial	23%		
None	0%		
Advice/Follow Up Audits	32%		

3. Overall IA concluded as per its assurance definitions at page 8 of the SWAP report at Appendix A of this report that the majority of its findings were of reasonable assurance.

4. From this work no potential very high significant 'corporate' risks have been identified.

5. There were five audit reviews that were afforded partial assurance and the details are shown in Appendix D.

6. Overall therefore the 395 recommendations have been made by IA to date (86 this quarter, 165 in the second quarter and 137 in the first quarter), broken down as follows:

Year	Priority 5	Priority 4	Priority 3	Priority 2	Priority 1	Total reported Update 1
2012/13 carry forward audits	0	34	63	9	1	**107**
2013/14 audits Update 1	1	9	3	1	0	**14**
Total year to date	1	43	66	10	1	**121**
Percentage	1%	36%	54%	8%	1%	

7. Appendix B identifies the carry forward 2012/13 audits, and the full plan for 2013/14. Included in that are those that have been deferred to later in the financial year or until 2014/2015.

8. Internal Audit have undertaken other additional work and this is detailed below:

   - Review of SAP Access Controls
   - Migration of Benefits

9. Overall the performance of SWAP is on track with the partnership performance measures.

Proposal

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

Reasons for Proposals

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

Michael Hudson
Director of Finance, S.151 Officer

Report author: **Michael Hudson**
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Unpublished documents relied upon in the preparation of this Report: None.

Appendices: A – IA Second Progress Report 2013/14
B – IA detailed Audit Plan and monitoring statement 2013/14
C – Significant Corporate Risks
D – Summary of audits deemed 'Partial / No' assurance

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APPENDIX A

Wiltshire Council

Report of Internal Audit Activity 2013/14
September 2013

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Contents

The contacts at SWAP in connection with this report are:

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SWAP SOUTH WEST AUDIT PARTNERSHIP Delivering Audit Excellence

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 PSIAS and the CIPFA Code of Practice for Internal Audit in England and Wales.

Summary

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

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 respond positively to internal audit suggestions for improvements and corrective action is often taken quickly, wherever this is possible or practical.

There is obviously some ongoing disruption with the Transformation Programme in terms of officer availability. This has had a negative effect on audit delivery but we are working closely with management to ensure this is resolved and that the delivery of the Internal Audit Plan is achieved.

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

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), and also follows the CIPFA Code of Practice for Internal Audit. 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 Director of Finance (Section 151 Officer), following consultation with the Corporate Leadership Team and External Auditors. This year's Audit Plan was reported to this Committee at its meeting on 20th March 2013.

Key Control Audits are undertaken in quarter three of each year and these are planned in conjunction with the Council's External Auditor to assist in their assessment of the Council's financial control environment. This reduces the overall cost of audit to the Council.

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.

Outturn to Date:

We rank our recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action

Internal Audit Work Programme

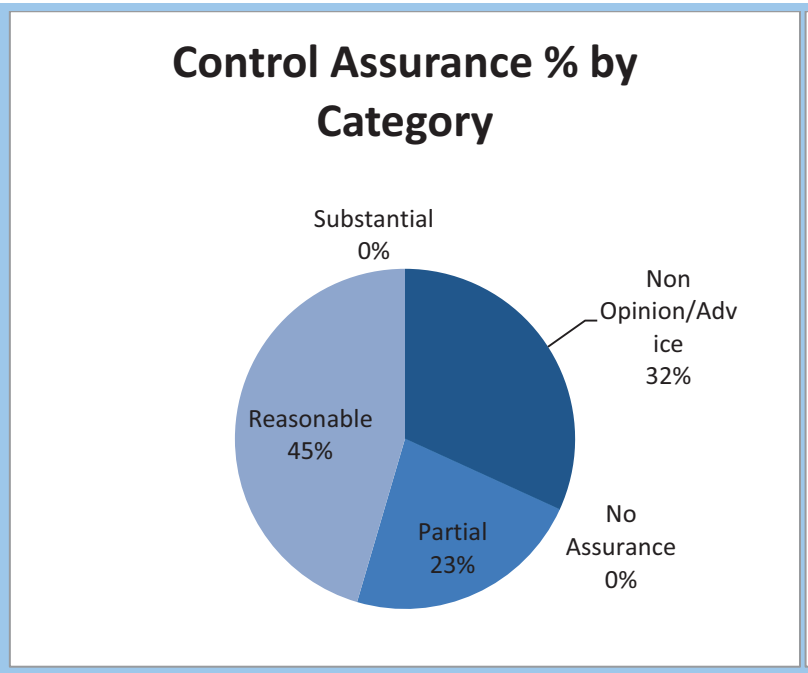
The schedule provided at Appendix B contains a list of all audits as agreed in the Annual Audit Plan 2013/14 and also records the status of any outstanding work carried forward from the 2012/13 plan. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed.

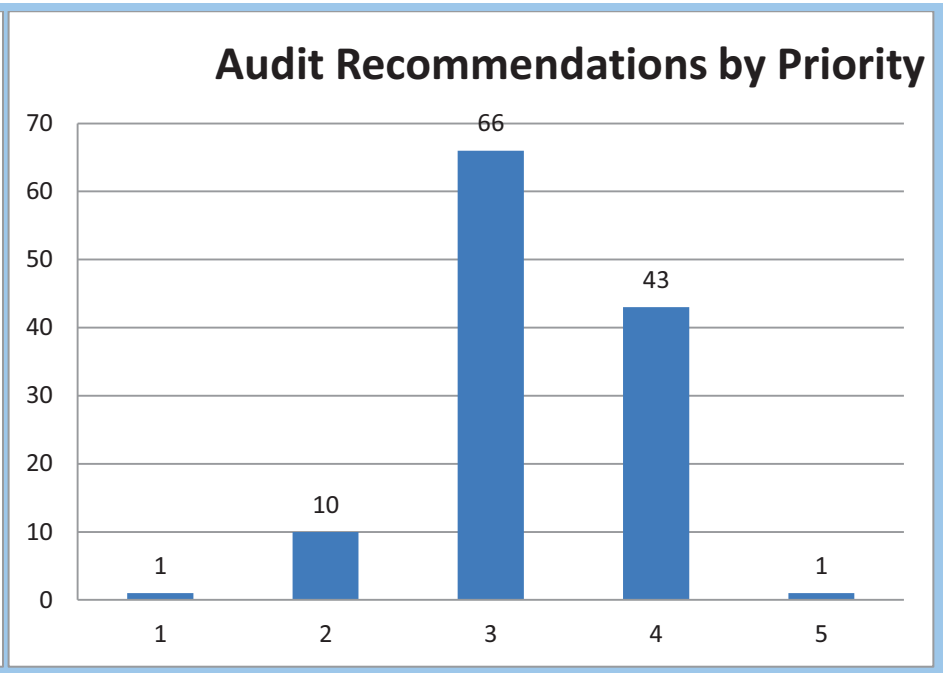
Each completed assignment includes its respective "assurance opinion" rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit "Audit Framework Definitions" as detailed on pages 8 and 9 of this document.

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.

However, 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. These items will remain on this schedule for monitoring by the Committee until the necessary management action is taken and appropriate assurance has been provided that the risks have been mitigated / addressed.

Summary of Control Assurance and Recommendations





Summary of Internal Audit Work

A total of 67 audit assignments were progressed during the period. Of these 23 reached completed or final report stage; 7 draft/discussion reports; 1 was deferred and 36 are currently in progress. The diagrams above summarise the outcomes of final reports.

Audit Follow Up Work

Follow-up Audits are carried out to confirm that any recommendations from the original audit, where a “partial” or “none” opinion has been given. It is pleasing to note that all high priority actions (priority 4 and/or 5’s) have been reviewed and management action to address these confirmed.

Performance:

The Head of Internal Audit Partnership reports performance on a regular basis to the SWAP Management and Partnership Boards.

SWAP Performance

SWAP now provides the Internal Audit service for 12 Councils and also many subsidiary bodies.

SWAP performance is subject to regular monitoring review by both the Management and Partnership Boards. The respective outturn performance results for Wiltshire Council for the 2012/13 (as at the end of February 2013) year are as follows;

Performance Target	Average Performance
Audit Plan – Percentage Progress 2012/13 Work C/Fwd (to discussion stage) Final, Draft and Discussion Fieldwork Completed awaiting report In progress Yet to commence	100% 13% 0% 30% 57%
Draft Report (2013-14) Issued within 5 working days Average Days to Issue Draft	100% 2 Days
Final Reports (2013-14) Issued within 10 working days of discussion of draft report.	67%
Quality of Audit Work Customer Satisfaction Questionnaire	79%
Audit Fee Increase/Decrease in approved Internal Audit Budget	£nil

Performance:

The Head of Internal Audit Partnership reports performance on a regular basis to the SWAP Management and Partnership Boards.

SWAP Performance

At the close of each audit review a Customer Satisfaction Questionnaire is sent out to the service manager or nominated officer. The aim of the 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 score of good. Whilst the number of questionnaires returned remains low the average satisfaction rate is 79%.

The draft to final report percentage is still too low but has significantly improved by taking the schools performance figures out of the calculation. As reported at the last committee, these figures require further scrutiny and this line of enquiry would form part of the Audit Committee Working Group Terms of Reference.

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 2013-14

Planned audit work is as 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 Chief Financial Officer and are reported to the Committee.

During the first two quarters specific requests for Internal Audit support has resulted in a requirement to complete additional audit work. At present these additions are covered from the agreed contingency allowance or from deferred or removed audits.

The additional work covers review activity in the following areas:

- Access Controls
- Simdell Migration for KPMG.

Assurance Definitions:

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

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.

Quarter 1 Outturn:

Recommendations that are made as a result of audit assignments are ranked on a scale of 1 to 5 to indicate their relative priority/potential impact.

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.

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AUDIT NO	Directorate/Service	Audit Area	Audit Type	Audit Name	Quarter	Status	Opinion	Proposed Start Date	Actual Start Date	Proposed Draft Report	Draft Issued	Proposed Final	Final Issued	No. of recs	Recommendations				
															5	4	3	2	1
STATUS OF CARRIED FORWARD 2012-13 WORK																			
2012/13 - 1	Children & Families	Care Placements	Operational	Care Placements	January 2013	Draft	Partial	11/03/2013	11/03/2013	19/04/2013	26/06/2013	03/05/2013		0	0	0	0	0	0
2012/13 - 2	Children & Families	Out of County Placements	Follow Up	Out of County Placements Follow Up	March 2013	Final	N/A	15/07/2013	15/07/2013	N/A	N/A	21/08/2013	07/08/2013	0	0	0	0	0	0
2012/13 - 3	Communities	Area Boards, Communities	Operational	Area Boards, Communities	January 2013	Discussion Document	Reasonable	15/04/2013	08/05/2013	17/05/2013		31/05/2013		0	0	0	0	0	0
2012/13 - 4	Core Cross-Cutting	Direct Payments Fraud	Governance, Fraud & Corruption	Direct Payments Fraud	October 2012	Discussion Document	Reasonable	24/04/2013	07/05/2013	12/06/2013		26/06/2013		0	0	0	0	0	0
2012/13 - 5	Core Cross-Cutting	Expenses Fraud	Governance, Fraud & Corruption	Expenses Fraud	January 2013	Final	Reasonable	28/03/2013	28/03/2013	03/06/2013	14/06/2013	17/06/2013	24/07/2013	5	0	0	5	0	0
2012/13 - 6	Core Cross-Cutting	Managing With Reduced Resources	Non Opinion	Managing with Reduced Resources	July 2012	Draft	N/A	20/08/2012	20/08/2012	28/02/2013	24/06/2013	14/03/2013		0	0	0	0	0	0
2012/13 - 7	Finance	Accounts Payable	Key Control	Non Pay Expenditure and Creditors	October 2012	Final	Reasonable	12/12/2012	12/12/2012	06/02/2013	27/02/2013	20/02/2013	21/06/2013	8	0	0	6	1	1
2012/13 - 8	HR & Organisational Development	Staff leavers	Non Opinion	Staff Leavers	October 2012	Final	N/A	13/02/2013	18/02/2013	31/05/2013	21/06/2013	14/06/2013	15/07/2013	12	0	5	6	1	0
2012/13 - 9	Information Services	CareFirst - Adults	ICT	CareFirst IT Audit	July 2012	Final	Reasonable	01/11/2012	01/11/2012	15/11/2012	24/05/2013	29/11/2012	02/07/2013	6	0	2	3	1	0
2012/13 - 10	Information Services	CareFirst - Children	ICT	Care First - Children	August 2012	Final	Reasonable	01/10/2012	01/11/2012	17/12/2012	24/05/2013	31/12/2012	02/07/2013	4	0	1	3	0	0
2012/13 - 11	Information Services	Civica Cash Receipting	Key Control	Core Financial Systems - Cash Receipting (Civica)	October 2012	Final	Partial	21/01/2013	01/02/2013	15/03/2013	17/05/2013	29/03/2013	19/06/2013	17	0	7	10	0	0
2012/13 - 12	Information Services	Simdell Housing Rents	Key Control	Core Financial Systems - Housing Rents (Simdell)	October 2012	Final	Partial	07/01/2013	21/01/2013	23/01/2013	20/05/2013	06/02/2013	10/06/2013	10	0	6	3	1	0
2012/13 - 13	Information Services	IT Infrastructure	Key Control	Infrastructure Key Control 2012-2013	October 2012	Final	Reasonable	19/11/2012	19/11/2012	16/01/2013	21/05/2013	30/01/2013	14/06/2013	5	0	2	3	0	0
2012/13 - 14	Information Services	SAP IT Key Control	Key Control	Core Financial Systems - SAP	October 2012	Final	Reasonable	19/11/2012	19/11/2012	16/01/2013	28/05/2013	30/01/2013	21/08/2013	27	0	2	21	4	0
2012/13 - 15	Information Services	Simdell Housing Rents	ICT	Core Financial Systems - Housing Rents (Simdell)	October 2012	Final	Partial	07/01/2013	21/01/2013	23/01/2013	20/05/2013	06/02/2013	10/06/2013	10	0	6	3	1	0
2012/13 - 16	Information Services	Simdell Housing Rents	ICT	Migration from Simdell to QL	December 2012	Final	Reasonable	21/01/2013	21/01/2013	21/05/2013	23/05/2013	04/06/2013	21/06/2013	3	0	3	0	0	0
2012/13 - 17	Strategic, Highways & Transport	Fleet	Follow Up	Fleet Follow Up	February 2013	Deferred 13/14	N/A	29/07/2013	05/08/2013	N/A	N/A	N/A	N/A	0	0	0	0	0	0
2012/13 - 18	Transformation	Campus Programmes	Operational	Campus Programmes	October 2012	Final	Reasonable	27/03/2013	27/03/2013	18/06/2013	19/06/2013	02/07/2013	08/08/2013	0	0	0	0	0	0
													TOTAL NO OF RECOMMENDATIONS	107	0	34	63	9	1
FINAL REPORTS ISSUED 2013-14																			
1	Finance	Imprests	Operational	Imprest Accounts	April 2013	Final	Partial	07/06/2013	02/07/2013	07/08/2013	08/08/2013	21/08/2013	23/08/2013	7	0	4	2	1	0
2	Strategic, Highways & Transport	Highways	Operational	New Highways Contract	July 2013	Final	Partial	12/06/2013	20/06/2013	05/08/2013	09/08/2013	19/08/2013	22/08/2013	7	1	5	1	0	0
3	Children & Families	Children's safeguarding	Follow Up	Children's safeguarding follow up Phase 1	July 2013	Final	All high priority actions due have been reviewed and mangement action to address these confirmed. There is further follow up work to be undertaken later in the year.							0	0	0	0	0	0
4	Core Cross-Cutting	Partnerships	Follow Up	Partnerships Follow Up	July 2013	Final	All high priority actions have been reviewed and mangement action to address these confirmed							0	0	0	0	0	0
5	HR & Organisational Development	Sickness Absence	Follow Up	Sickness absence follow up	July 2013	Final	All high priority actions have been reviewed and mangement action to address these confirmed							0	0	0	0	0	0
6	Legal & Democratic	Litigation Management	Follow Up	Litigation Management Follow Up	July 2013	Final	All high priority actions have been reviewed and mangement action to address these confirmed							0	0	0	0	0	0
7	Information Services	Information Security	Special Investigation	Unauthorised SAP access	July 2013	Final								0	0	0	0	0	0

AUDIT NO	Directorate/Service	Audit Area	Audit Type	Audit Name	Quarter	Status	Opinion	Proposed Start Date	Actual Start Date	Proposed Draft Report	Draft Issued	Proposed Final	Final Issued	No. of recs	Recommendations				
															5	4	3	2	1
8	Schools - Primary (incl First, Infant & Junior)	The Trinity Church of England Voluntary Aided Primary School, Devizes	School	The Trinity Church of England Voluntary Aided Primary School, Devizes	April 2013	Final								0	0	0	0	0	0
9	Strategic, Highways & Transport	Highways	Grant Certification	Highways capital grant certification	June 2013	Final								N/A	N/A	N/A	N/A	N/A	N/A
													TOTAL NO OF RECOMMENDATIONS	14	1	9	3	1	0
													GRAND TOTAL NO OF RECOMMENDATIONS	121	1	43	66	10	1
AUDITS AT DRAFT, DISCUSSION OR REVIEW STAGE 2013-14																			
10	Business Services	Health & Safety	Operational	Health & Safety Inspections	April 2013	Discussion Document		09/07/2013	09/07/2013	16/08/2013		30/08/2013		0	0	0	0	0	0
11	Children & Families	Children's Centres	Operational	Contract Monitoring in Childrens Centres	April 2013	Discussion Document		04/07/2013	04/07/2013	13/09/2013		27/09/2013		0	0	0	0	0	0
12	Information Services	Simdell Housing Rents	ICT	WC_Simdell QL migration	July 2013	Discussion Document	Non Opinion	29/07/2013	25/07/2013	10/09/2013		24/09/2013		0	0	0	0	0	0
13	Schools - Primary (incl First, Infant & Junior)	St Bartholomew's Church of England Primary School	School	St Bartholomew's Church of England Primary School	April 2013	Review								0	0	0	0	0	0
14	Schools - Primary (incl First, Infant & Junior)	St John's Catholic Primary School, Trowbridge	School	St John's Catholic Primary School Trowbridge	April 2013	Review								0	0	0	0	0	0
15	Schools - Primary (incl First, Infant & Junior)	St Sampson's Infants' School	School	St Sampson's Infants School	April 2013	Review								0	0	0	0	0	0
CURRENT WORK IN PROGRESS 2013-14																			
16	Adult Care & Housing Operations	Care Homes	Operational	DCS Care Home	May 2013	In Progress	Advice							0	0	0	0	0	0
17	Adult Care & Housing Operations	Care Management & Quality	Operational	Referrals & Assessments	April 2013	In Progress		23/07/2013	23/07/2013	23/10/2013		06/11/2013		0	0	0	0	0	0
18	Adult Care & Housing Operations	Disabled Facilities Grant	Operational	Disabled Facilities Grant	April 2013	In Progress		01/07/2013	16/07/2013	28/08/2013		11/09/2013		0	0	0	0	0	0
19	Adult Care & Housing Strategy	Care & Nursing Homes	Operational	Care & Nursing Home Provision	April 2013	In Progress		24/07/2013	24/07/2013	06/11/2013		20/11/2013		0	0	0	0	0	0
20	Adult Care & Housing Strategy	Homes 4 Wiltshire	Non Opinion	Homes 4 Wiltshire	July 2013	In Progress		22/08/2013	06/08/2013	10/10/2013		24/10/2013		0	0	0	0	0	0
21	Adult Care & Housing Strategy	Orders of St John (OSJ) Care Homes Contract	Operational	Orders of St John Contract Monitoring	July 2013	In Progress		19/08/2013		30/10/2013		13/11/2013		0	0	0	0	0	0
22	Children & Families	Foster Carers	Operational	Foster Carer Reports	April 2013	In Progress		09/07/2013	20/08/2013	25/09/2013		09/10/2013		0	0	0	0	0	0
23	Client Support	Planning, Reporting & Advice	Advice	Planning, Reporting & Advice	April 2013	On Going								1	0	0	1	0	0
24	Client Support	Contingency	Project	PROVISION ONLY - Contingency	April 2013	On Going								0	0	0	0	0	0
25	Client Support	Follow Up (Contingency)	Project	PROVISION ONLY - Follow Up (Contingency)	April 2013	On Going								0	0	0	0	0	0
26	Client Support	Investigations (Contingency)	Project	PROVISION ONLY - Investigations (Contingency)	April 2013	On Going								0	0	0	0	0	0
27	Core Cross-Cutting	Legionella	Operational	Legionella	July 2013	In Progress		14/08/2013	28/08/2013	14/10/2013		28/10/2013		0	0	0	0	0	0
28	Economy & Regeneration	Economic Development	Follow Up	Enterprise Network Project Follow Up	July 2013	In Progress		19/08/2103	19/08/2013					0	0	0	0	0	0
29	Finance	Accounts Payable	Operational	Payments outside SRM	April 2013	In progress		12/07/2013	12/07/2013	10/10/2013		24/10/2013		0	0	0	0	0	0
30	Finance	Accounts Receivable	Operational	Debt Management	July 2013	In Progress		02/09/2013	02/09/2013	31/10/2013		14/11/2013		0	0	0	0	0	0

AUDIT NO	Directorate/Service	Audit Area	Audit Type	Audit Name	Quarter	Status	Opinion	Proposed Start Date	Actual Start Date	Proposed Draft Report	Draft Issued	Proposed Final	Final Issued	No. of recs	Recommendations				
															5	4	3	2	1
31	Finance	Care Packages	Operational	Client Contributions	July 2013	In Progress		Pre-Audit work commenced.						0	0	0	0	0	0
32	Finance	Imprests/Cash Remote Offices	Governance, Fraud & Corruption	Unannounced imprest visits	April 2013	In Progress		13/08/2013	13/08/2013	09/04/2014		23/04/2014		0	0	0	0	0	0
33	Finance	Revenues & Benefits	Operational	Welfare reform Act	July 2013	In Progress		Pre-Audit work commenced.						0	0	0	0	0	0
34	Information Services	Information Assurance	ICT	Quality Assurance Checks	October 2013	In Progress		20/06/2013	19/06/2013	19/08/2013		02/09/2013		0	0	0	0	0	0
35	Information Services	Information Management	ICT	File Storage (Manual Files)	April 2013	In Progress		20/06/2013	20/06/2013	23/08/2013		06/09/2013		0	0	0	0	0	0
36	Information Services	Information Security	ICT	Information Security Breaches	April 2013	In Progress		Pre-Audit work commenced.						0	0	0	0	0	0
37	Legal & Democratic	Complaints	Operational	Complaints within Services	July 2013	In progress		Pre-Audit work commenced.						0	0	0	0	0	0
38	Legal & Democratic	Freedom of Information, Data Protection Act	Operational	Freedom of Information Requests	July 2013	In progress		Pre-Audit work commenced.						0	0	0	0	0	0
39	Neighbourhood	Leisure	Operational	Legionella and COSHH	April 2013	In Progress		14/08/2013	28/08/2013	14/10/2013		28/10/2013		0	0	0	0	0	0
40	Procurement	Major Contracts	Operational	Contract Clauses	July 2013	In Progress		Pre-Audit work commenced.						0	0	0	0	0	0
41	Public Health & Public Protection	Licensing	Operational	Licensing	April 2013	In Progress		01/07/2013	01/07/2013	03/09/2013		17/09/2013		0	0	0	0	0	0
42	Risk Management	Risk Management	Follow Up	Risk Management Follow Up	July 2013	In Progress		14/08/2013	14/08/2013	N/A	N/A	16/09/2013		0	0	0	0	0	0
43	Schools - Primary (incl First, Infant & Junior)	Westbury Church of England Junior School	School	Westbury Church of England Junior School	April 2013	In Progress		N/A	N/A	N/A	N/A	N/A		0	0	0	0	0	0
44	Schools & Learning	Benchmarking	School	Schools - Benchmarking	April 2013	In Progress		02/05/2013	02/05/2013	23/09/2013		07/10/2013		0	0	0	0	0	0
45	Schools & Learning	Payment Cards	School	Schools - Payment Cards	April 2013	In Progress		02/05/2013	02/05/2013	23/09/2013		07/10/2013		0	0	0	0	0	0
46	Schools & Learning	Unofficial Funds	Operational	Unofficial Fund Accounting/Procedures	July 2013	In Progress		Pre-Audit work commenced.						0	0	0	0	0	0
47	Strategic, Highways & Transport	Fleet	Operational	Fleet	July 2013	In Progress		14/08/2013	14/08/2013	15/10/2013		29/10/2013		0	0	0	0	0	0
48	Strategic, Highways & Transport	Traffic & Network Management	Follow Up	Traffic & Network Co-ordination Follow Up	July 2013	In Progress		19/08/2013	19/08/2013					0	0	0	0	0	0
49	Strategic, Highways & Transport	Volunteer drivers / Escorts	Operational	Passenger Transport Safeguarding	April 2013	In Progress		12/07/2013	12/07/2013	08/10/2013		22/10/2013		0	0	0	0	0	0
FUTURE PLANNED WORK 2013-14																			
50	Business Services	Strategic Property Services	Operational	Energy Management	April 2013	Created								0	0	0	0	0	0
51	Finance	Imprests/Cash Remote Offices	Special Investigation	Review of Cash Office	May 2013	Created								0	0	0	0	0	0
52	Transformation	Campus Programmes	Operational	Programme Management	July 2013	Created								0	0	0	0	0	0
53	Adult Care & Housing Operations	Care Management & Quality	Operational	Reassessments & Reviews	July 2013	Created								0	0	0	0	0	0
54	Adult Care & Housing Operations	Help to Live at Home	Operational	Help to Live at Home	January 2014	Created								0	0	0	0	0	0
55	Adult Care & Housing Strategy	Child/Adult Transition	Operational	Transitions	January 2014	Created								0	0	0	0	0	0
56	Adult Care & Housing Strategy	Continuing Health Care	Operational	Continuing Health Care	October 2013	Created								0	0	0	0	0	0
57	Business Services	Customer Services	Operational	LAGAN Access Controls	July 2013	Created								0	0	0	0	0	0
58	Children & Families	Adoption & Fostering	Grant Certification	Adoption Grant	June 2013	Created								0	0	0	0	0	0
59	Children & Families	CareFirst	Operational	CareFirst (Practitioner Level)	July 2013	Created								0	0	0	0	0	0

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															5	4	3	2	1
60	Children & Families	Child Placements	Operational	Child Placements	January 2014	Created								0	0	0	0	0	0
61	Children & Families	Social Work Teams	Operational	Capacity of Social Work Teams	October 2013	Created								0	0	0	0	0	0
62	Children & Families	Troubled Families	Operational	Troubled Families	October 2013	Created								0	0	0	0	0	0
63	Communications	Communications	Operational	Communications	July 2013	Created								0	0	0	0	0	0
64	Communities	Housing Rents	Operational	Housing Rents	October 2013	Created								0	0	0	0	0	0
65	Core Cross-Cutting	Consultants	Operational	Consultants	January 2014	Created								0	0	0	0	0	0
66	Core Cross-Cutting	Disclosure and Barring Service (DBS)	Operational	Disclosure and Barring Service (DBS)	January 2014	Created								0	0	0	0	0	0
67	Core Cross-Cutting	Expenses Fraud	Operational	Expense Claims	January 2014	Created								0	0	0	0	0	0
68	Core Cross-Cutting	Financial Procedure Rules & Contract Standing Orders	Follow Up	Financial Regulations & Contract Standing Orders Follow Up	July 2013	Created								0	0	0	0	0	0
69	Core Cross-Cutting	Project Management	Operational	Programme Management	January 2014	Created								0	0	0	0	0	0
70	Economy & Regeneration	Economic Development	Governance, Fraud &	Partnerships Governance	October 2013	Created								0	0	0	0	0	0
71	Finance	Accounts Payable	Key Control	Accounts Payable	October 2013	Created								0	0	0	0	0	0
72	Finance	Accounts Receivable	Key Control	Accounts Receivable	October 2013	Created								0	0	0	0	0	0
73	Finance	Council Tax	Key Control	Council Tax	October 2013	Created								0	0	0	0	0	0
74	Finance	Fees & Charges	Follow Up	Fees & Charges follow up	July 2013	Created								0	0	0	0	0	0
75	Finance	General Ledger & Financial Accounting	Key Control	General Ledger & Financial Accounting	October 2013	Created								0	0	0	0	0	0
76	Finance	Grants	Project	PROVISION ONLY - Grant Certification	April 2013	Created								0	0	0	0	0	0
77	Finance	Housing & Council Tax Benefits	Key Control	Housing & Council Tax Benefits	October 2013	Created								0	0	0	0	0	0
78	Finance	Income	Operational	Income/Banking	July 2013	Created								0	0	0	0	0	0
79	Finance	NNDR	Key Control	NNDR	October 2013	Created								0	0	0	0	0	0
80	Finance	Payroll	Key Control	Payroll	October 2013	Created								0	0	0	0	0	0
81	Finance	Pensions	Key Control	Pensions	October 2013	Created								0	0	0	0	0	0
82	Finance	Treasury Management	Key Control	Treasury Management	October 2013	Created								0	0	0	0	0	0
83	HR & Organisational Development	Behaviours Framework	Operational	Behaviours Framework	January 2014	Created								0	0	0	0	0	0
84	HR & Organisational Development	Workforce	Operational	Employment Tracking	July 2013	Created								0	0	0	0	0	0
85	HR & Organisational Development	Workplace Transformation	Operational	Flexible Working	October 2013	Created								0	0	0	0	0	0
86	Information Services	Civica Cash Receipting	ICT	Civica Cash Receipting	October 2013	Created								0	0	0	0	0	0
87	Information Services	Disaster Recovery	ICT	Disaster Recovery	January 2014	Created								0	0	0	0	0	0
88	Information Services	Information Assurance	ICT	Protective Marking	January 2014	Created								0	0	0	0	0	0
89	Information Services	IT Infrastructure	ICT	IT Networks	October 2013	Created								0	0	0	0	0	0

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															5	4	3	2	1
90	Information Services	Northgate Benefit System	ICT	Northgate Benefit System	October 2013	Created								0	0	0	0	0	0
91	Information Services	QL Housing Management System	ICT	QL Housing Management System	October 2013	Created								0	0	0	0	0	0
92	Information Services	SAP IT Key Control	ICT	SAP IT Key Control	October 2013	Created								0	0	0	0	0	0
93	Neighbourhood	Car Parking Services	Follow Up	Car parking services follow up	July 2013	Created								0	0	0	0	0	0
94	Neighbourhood	Neighbourhood	Operational	Neighbourhood	January 2014	Created								0	0	0	0	0	0
95	Procurement	Contract Management	Follow Up	Contract Management Follow Up	July 2013	Created								0	0	0	0	0	0
96	Public Health & Public Protection	Emergency Planning	Operational	Emergency Planning	October 2013	Created								0	0	0	0	0	0
97	Schools - Primary (incl First, Infant & Junior)	Horningsham Primary School	School	Horningsham Primary School	November 2013	Created								0	0	0	0	0	0
98	Schools - Primary (incl First, Infant & Junior)	Lypiatt Primary School	School	Lypiatt Primary School	November 2013	Created								0	0	0	0	0	0
99	Schools - Primary (incl First, Infant & Junior)	Neston Primary School	School	Neston Primary School	November 2013	Created								0	0	0	0	0	0
100	Schools - Primary (incl First, Infant & Junior)	Noremarsh Community Junior School	School	Noremarsh Community Junior School	February 2014	Created								0	0	0	0	0	0
101	Schools - Primary (incl First, Infant & Junior)	Nursteed Community Primary School	School	Nursteed Community Primary School	September 2013	Created								0	0	0	0	0	0
102	Schools - Primary (incl First, Infant & Junior)	Preshute Church of England Primary School	School	Preshute Church of England Primary School	April 2013	Created								0	0	0	0	0	0
103	Schools - Primary (incl First, Infant & Junior)	St Dunstan Church of England Primary School, Calne	School	St Dunstan Church of England Primary School, Calne	June 2013	Created								0	0	0	0	0	0
104	Schools - Primary (incl First, Infant & Junior)	Stanton St Quintin Primary School	School	Stanton St Quintin Primary School	September 2013	Created								0	0	0	0	0	0
105	Schools - Primary (incl First, Infant & Junior)	Wardour Catholic Primary School	School	Wardour Catholic Primary School	February 2014	Created								0	0	0	0	0	0
106	Schools - Primary (incl First, Infant & Junior)	Westbury Infants School	School	Westbury Infants School	February 2014	Created								0	0	0	0	0	0
107	Schools - Secondary (incl Upper)	The Trafalgar School at Downton	School	The Trafalgar School at Downton	September 2013	Created								0	0	0	0	0	0
108	Schools & Learning	School Reviews (Contingency)	Project	PROVISION ONLY - School Reviews (Contingency)	April 2013	Created								0	0	0	0	0	0
109	Schools & Learning	Special Educational Needs	Operational	SEN Provision	July 2013	Created								0	0	0	0	0	0
110	Schools & Learning	Themed Reviews (Contingency)	Project	PROVISION ONLY - Themed Reviews (Contingency)	January 2014	Created								0	0	0	0	0	0
111	Strategic, Highways & Transport	Building Control / Planning	Operational	Building Control / Planning	January 2014	Created								0	0	0	0	0	0
112	Strategic, Highways & Transport	Concessionary Fares	Operational	Concessionary Fares	July 2013	Created								0	0	0	0	0	0
113	Strategic, Highways & Transport	Traffic & Network Management	Follow Up	Traffic & Network Inspection Follow Up	August 2013	Created								0	0	0	0	0	0
114	Waste Management	Waste Management & Landfill Strategy	Operational	Waste Strategy	January 2014	Created								0	0	0	0	0	0
DEFERRED OR REMOVED WORK 2013-14																			
115	Children & Families	Youth Centres	Operational	Locally Held Funds Accounting/Procedures	April 2013	Deferred								0	0	0	0	0	0
116	Information Services	Cloud Computing	ICT		July 2013	Deferred								0	0	0	0	0	0
117	Legal & Democratic	Electoral Services	ICT	Express Payroll	April 2013	Deferred								0	0	0	0	0	0

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															5	4	3	2	1
118	Children & Families	Adoption & Fostering	Operational	Adoption	January 2014	Removed								0	0	0	0	0	0
119	Commissioning & Performance	Child Protection	Operational	Child Protection Plans	January 2014	Removed								0	0	0	0	0	0
120	Communities	Heritage	Operational	Security of Artefacts	July 2013	Removed								0	0	0	0	0	0
121	Core Cross-Cutting	Primary Data Centre	Operational	Primary Data Centre	April 2013	Removed								0	0	0	0	0	0

APPENDIX C

Schedule of Potential Significant Risks Identified from Internal Audit Work during the period 1 April 2013 to 31st August 2013

NEW RISKS IDENTIFIED DURING THE PERIOD 1 APRIL 2013 TO 31 AUGUST 2013								
Ref	No	Name of Audit	Weaknesses Found	Risk Identified	Recommended Action	Managers Agreed Action	Agreed Date of Action	Managers Update
		NO POTENTIAL SIGNIFICANT RISKS WERE IDENTIFIED DURING THIS PERIOD.						

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APPENDIX D

Summary of Key Points Relating to "Partial Assurance" Reviews

AUDIT TITLE	ISSUES RAISED BY INTERNAL AUDIT	MANAGEMENT UPDATE
1. New Highways & Streetscene Contract	The main areas of concern which formed the partial opinion related to the sign off of the new contract and some transitional arrangements. The opinion does not reflect on the excellent preparation and hard work that went into forming the new Highways and Streetscene service contract by the services. The contract was extremely complex however officers of the Council executed and delivered the organisations requirements. All documents and information were available with full and clear audit trails including excellent detailed knowledge of the contract and services procured.	All management actions have been agreed, with everything to be completed by December 2013.
2. Civica Cash Receipting – IT (Key Control)	The findings of this year's audit were similar to those identified in 2011/2012 and there is a continuing need to review user access rights to this system and put in place and operate consistently effective administrative procedures. On an individual basis, the risks that the recommendations are seeking to reduce are relatively low, and management have compensating controls but in an ideal world iser access could be improved.	4 of the 7 Priority 4 recommendations made were not accepted by management. Management feel that sufficient mitigating controls were already in place and further action was not necessary.
3. Simdell Housing Rents – IT (Key Control)	It should be noted that with effect from 31st January 2013, the Council has replaced the Simdell system, which is now obsolete, with a new system provided by the same supplier. It is Internal Audit's intention to carry out a separate audit to test the migration of data between the old and new system. The work in preparation for the introduction of the new system has been carried out by existing staff and this, coupled with a substantial reorganisation of the service, means that some procedures have not been completed to the standard that would be expected. It has also proved difficult to complete some of the scripted testing, because there have been no Program Changes during the year and only one Configuration	As the recommendations in this report were not system specific they were drafted as general principles to apply to the new housing management system. A similar audit to this will be carried out on the new system as part of the 2013/2014 audit plan.

Summary of Key Points Relating to "Partial Assurance" Reviews

	update in relation to a rent increase applied at the beginning of the year. The introduction of QL, a new housing system will offer an opportunity to ensure that the administration processes are robust.	
4. Simdell Housing Rents (Key Control)	No significant corporate risks were reported in respect of material error or fraud relating to the key control areas reviewed. However, it was evident that restructuring of the Housing Management service and pending implementation of the new Housing Rents system has impacted on the effectiveness of certain key controls, in particular user access.	The agreed actions to address many of the issues related to the successful restructure of the housing management service and implementation of QL, the new Housing Rents system. Recruitment has taken place during 2013, with a successful implementation of the new system in February 2013. As Simdell is now obsolete, these areas will be followed up as part of the audit in the 2013/2014 plan and will cover the new QL system.
5. Imprest Accounts/Year End Returns	An audit of the same area was carried out in 2012. This was also given a partial assurance with a number of risks identified and recommendations made. Most of the actions agreed have been deferred due to the various changes that have taken place across the Council. It is therefore recognised that whilst action needs to be taken to address the risks, it may not be possible to implement this action immediately as this will need to be considered as part of the on-going Finance Review.	Actions agree with management to be completed by March 2014.