

Wiltshire Council

Report of Internal Audit Activity

Quarter 3 Update – 2016/17

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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.

Internal Audit Work Plan 2016/17

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.

Internal Audit Work Plan 2016/17

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.

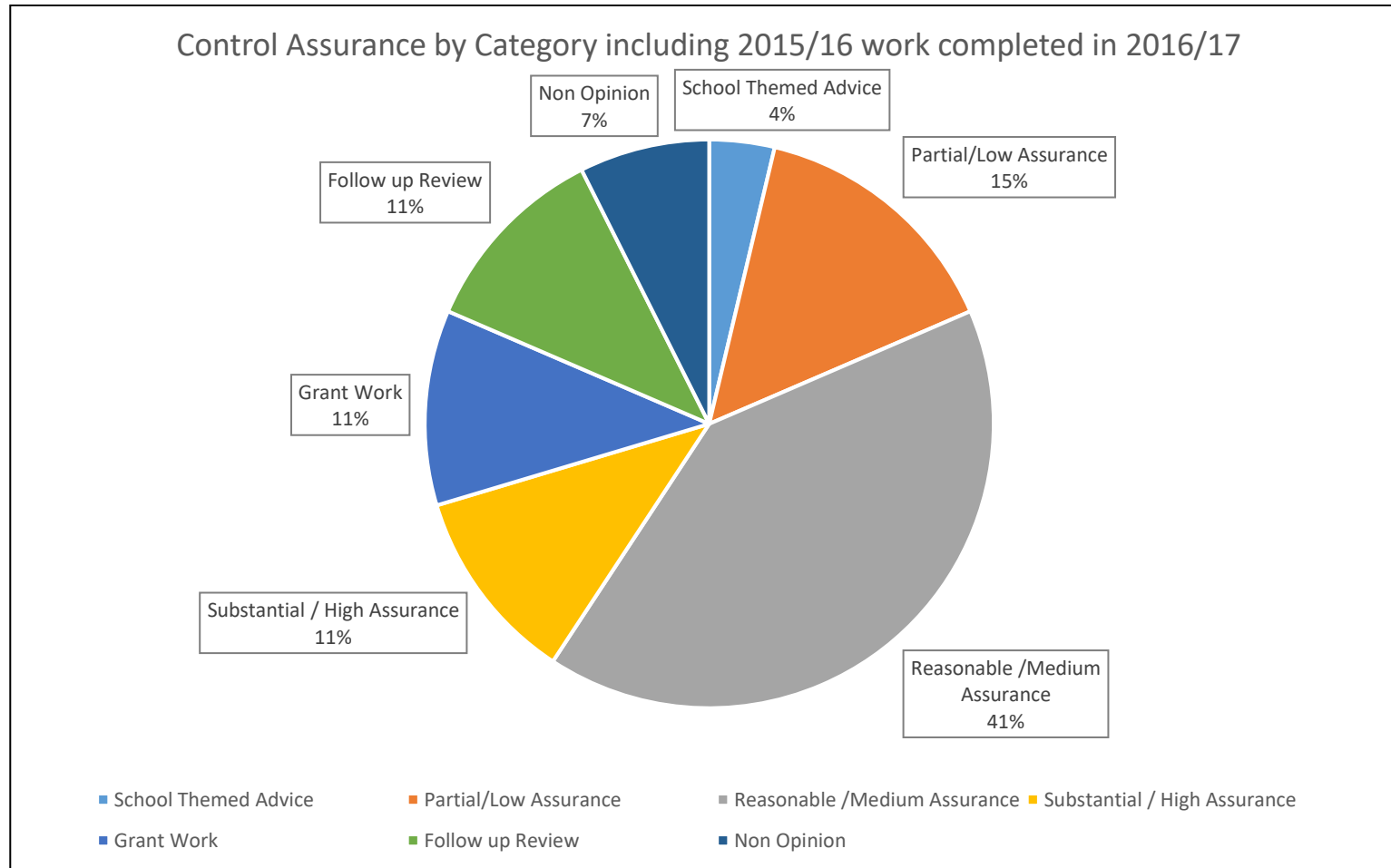
IDEA – Data Analysis and Interrogation Software Tool: Whilst we have been using data analytics tools over recent year, we are now increasing the use and value to the Council. We are using IDEA on a number of key data sets, most recently accounts payable identifying a significant number of potential duplicate 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.

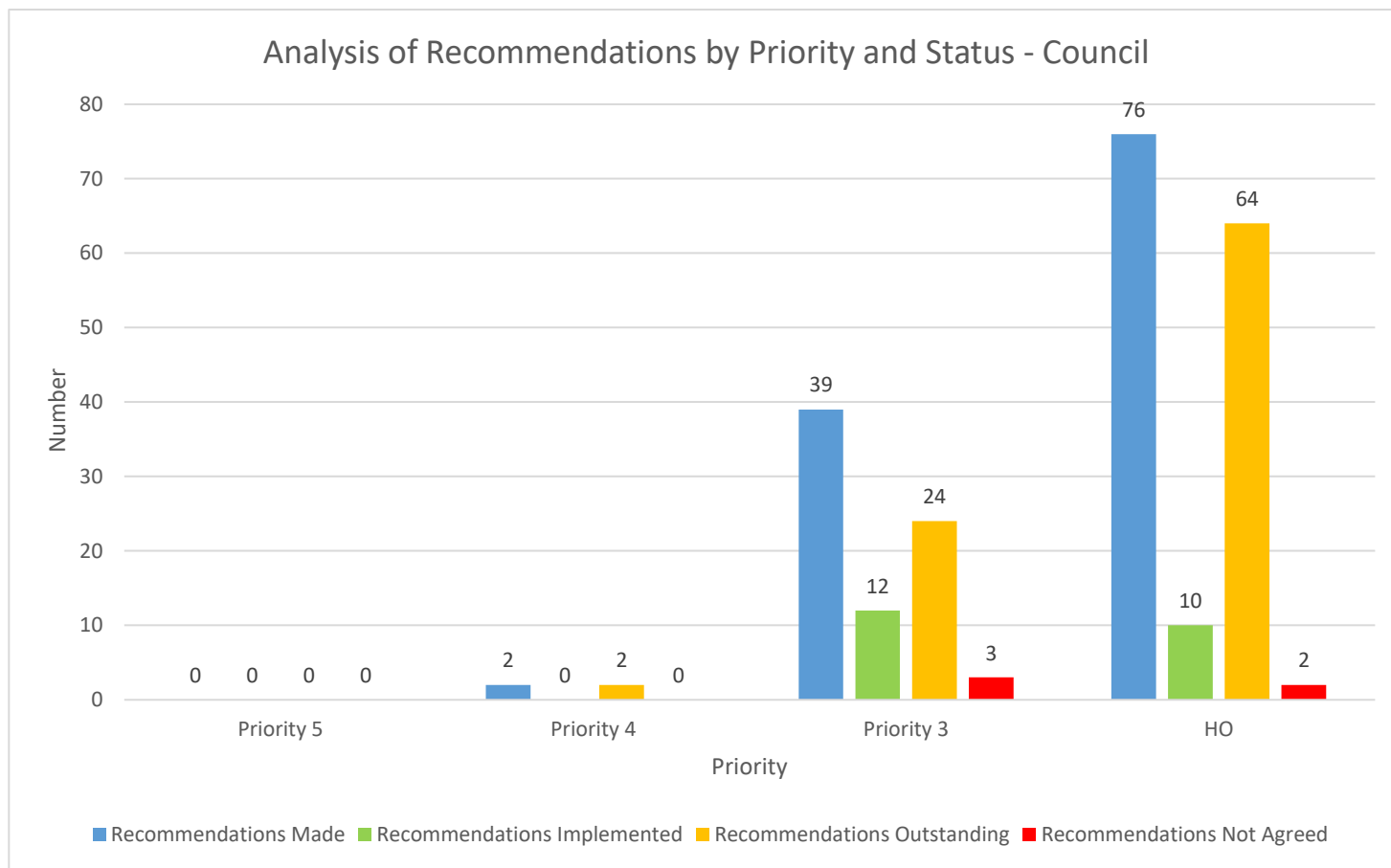


Assurance by Category



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

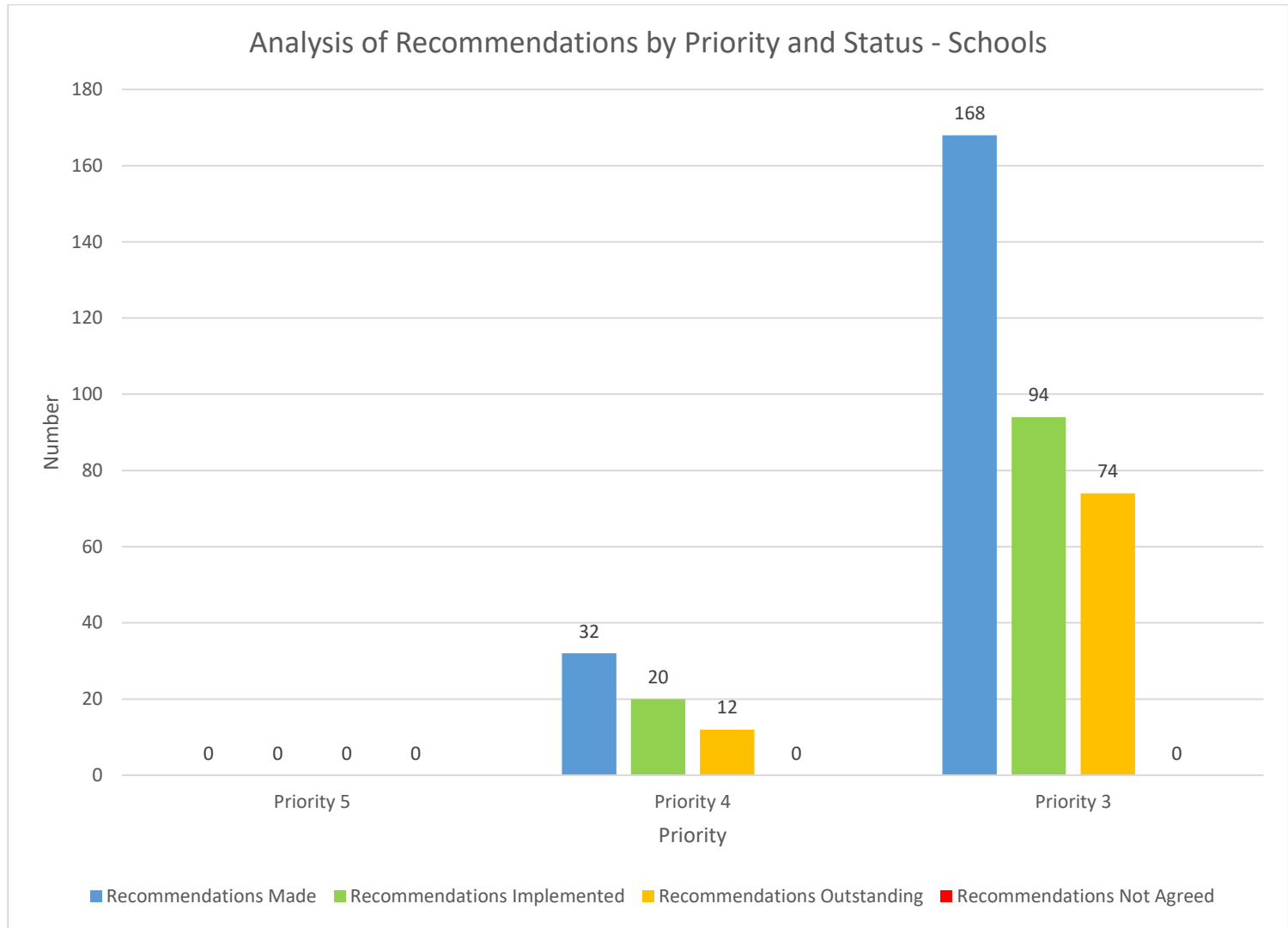
Priority 3

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

Analysis of Recommendations by Priority and Status - Schools



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

Internal Audit Work Plan 2016/17

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 16/17 Final/Draft 16/17 In Progress 16/17 Yet to Start	100% 36% 24% 40%
<u>Draft Reports</u> Issued within 5 working days of closeout Issued within 10 working days of closeout	57% 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%

Internal Audit Work Plan 2016/17

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%.

Internal Audit Work Plan 2016/17

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.

Internal Audit Work Plan 2016/17

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.

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>

APPENDIX D

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>

APPENDIX D

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. 		

APPENDIX D

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.		

APPENDIX D

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

APPENDIX D

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. 		

Outstanding Audit Recommendations - 31st December 2016 - Council Services

APPENDIX E

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