

# Wiltshire Council

Report of Internal Audit Activity &  
Annual Opinion Report 2016/17

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## Summary

**The Assistant Director as “Head of Internal Audit” is required to provide an opinion to support the Annual Governance Statement.**



### Purpose

The Accounts and Audit Regulations (England) 2015 requires public authorities to publish an Annual Governance Statement (AGS). The Statement is an annual review of the Systems of Internal Control and gathers assurance from various sources to support it. One such source is Internal Audit. The Head of Internal Audit should provide a written annual report to those charged with governance to support the AGS. This report should include the following:

- An opinion on the overall adequacy and effectiveness of the organisation’s risk management systems and internal control environment
- Disclose any qualifications to that opinion, together with the reasons for the qualification
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies
- Draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement
- Compare the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and criteria
- Comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement. This report was provided to council officers in May 2017 and Members are asked to note its content.



## Background

The Internal Audit Service for Wiltshire Council is provided by the South West Audit Partnership Limited (SWAP). SWAP is a Local Authority controlled Company and Wiltshire Council is a major shareholder. 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 which is reviewed annually. Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness through the work based on the Annual Plan agreed by Senior Management and this Committee.

## Internal Audit Annual Opinion 2016/17

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

SWAP Ltd, as the Council's internal auditors, have given an overall audit opinion of **'Reasonable'** assurance on the adequacy and effective operation of the Council's control environment for 2016/17. This means that 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



### Annual Opinion

The main role of Internal Audit is to provide an independent and objective opinion on the Council's control environment. Internal Audit has the following additional responsibilities:

- providing support to the Chief Finance Officer in meeting his responsibilities under Section 151 of the Local Government Act 1972, to make arrangements for the proper administration of the Council's financial affairs;
- investigating any allegations of fraud, corruption or impropriety;
- advising on the internal control implications of proposed new systems and procedures.

The Annual Internal Audit Plan is based on an assessment of risk areas, using the most up to date sources of risk information, including the Council's Corporate and Service Risk Registers. In order to improve the effectiveness of the assurance process, the approach for 2016/17 has involved a more comprehensive combined assurance review process to identify the most appropriate focus for Internal Audit Work. The Plan was agreed with Corporate Directors and presented to the Audit Committee for approval. The Audit Committee has received quarterly reports of progress against the plan throughout this year.

As stated in the Annual Governance Statement, the Internal Audit Annual Activity Report and Opinion 2016/17 summarises the results and conclusions of the audit work throughout the year, and provides an independent audit opinion on the internal control environment for the Council as a whole. SWAP Ltd, as the Council's internal auditors, have given an overall audit opinion of **'Reasonable'** assurance on the adequacy and effective operation of the Council's control environment for 2016/17.

## Summary of Audit Work 2016/17

Our audit activity is split between:

- Healthy Organisation
- Governance
- Operational Audits
- Key Financial Systems
- Schools
- IT Audits
- Grant Certification
- Follow-up reviews



### Internal Audit Work Programme

#### Current Position

In total, 74 audits were planned for 2016/17, with 57 now at final report or complete where no report necessary (e.g. grants) and 17 deferred to 2017/18 or removed.

These are summarised in the following table and a full breakdown given at Appendix B.

Area	Final	Deferred/ Removed	Total
Healthy Organisation	3	5	8
Governance	1	5	6
Operational	10	4	14
Key Financial Systems	10	0	10
ICT	7	1	8
Schools	13	2	15
Grant Certification	5	0	5
Follow-up Reviews	2	0	2
Non-Opinion	6	0	6
	<b>57</b>	<b>17</b>	<b>74</b>

A further 9 audits were carried forward from 2015/16 and all have been delivered

Recognising the need to align more closely internal audit effort with risk areas, the 2016/17 Internal Audit Plan included combined assurance assignments (i.e. Healthy Organisation). This approach enabled us to work extensively with officers to identify existing assurance arrangements (three lines of defence) and the outcome of these efforts, in common with the rest of the IA Plan, has been fed back to the Audit Committee as part of the quarterly reports of progress against the IA plan throughout this year.

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.

## Plan Performance 2016/17

Our audit work for 2016/17 has not identified any significant corporate risks for the attention of the Audit Committee.

# Summary of Audit Work 2016/17

## SWAP Performance - Summary of Audit Work

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

- Substantial
- Reasonable
- Partial
- None

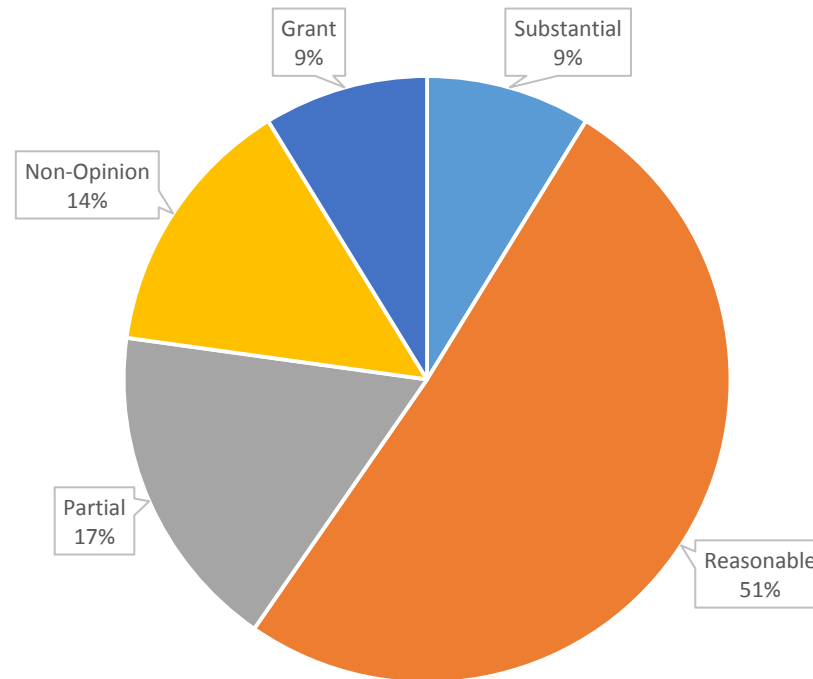
We have also included other audit activity:

- Grant Certification
- Non-Opinion (includes e.g. school theme work; follow-up reviews)



## Summary of Audit Opinion

Control Assurance by Category





# Summary of Audit Work 2016/17

## SWAP Performance - Summary of Audit Recommendations by Priority.

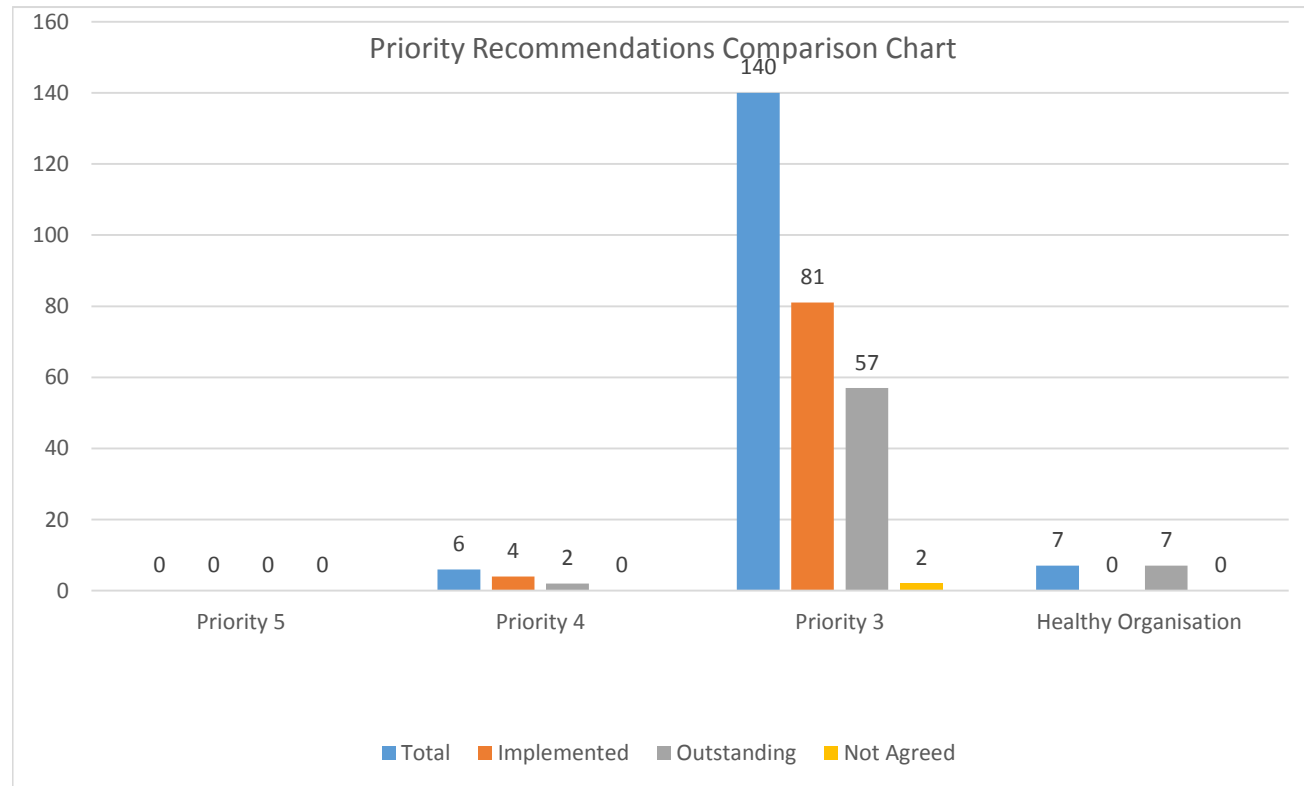
We rank recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action.

### Analysis:

- a) Of the 146 Priority 3 & 4 Recommendations raised, 144 were agreed & 2 not agreed. Of agreed, 85 so far implemented. Further follow-up work will be carried out during 2017/18 to ensure the remaining 59 are implemented as far as possible.
- b) 7 specific Healthy Organisation recommendations raised.



## Analysis of Recommendations Raised in 2016/17 (Final Reports)



SWAP are able to provide extra feature(s) of interest (product, service, person etc.) that go beyond the standard expectations and provide added value within the audit fee.



### Added Value

**The School Financial Healthcheck Programme:** The work undertaken this year has informed a themed review on overall compliance that has been communicated to all schools via the Wiltshire Schools Intranet (Wisenet). Further presentations have been made to a recent Schools Head Teachers Conference and to the Wiltshire Schools Forum.

**Increased Use of Data Analytics:** We started to use data analytics during 2016/17 on key system applications identifying duplicate payments to suppliers and inconsistencies in standing data. Whilst no fraud or duplicate payments have been identified this has added value in terms of assurance and focused testing of controls.

**Cyber Security Awareness:** We have shared updates on cyber security issues with management to raise awareness of the risks and actions required.

**Benchmarking:** There has been a number of audits carried out across SWAP partners where benchmarking has been carried out and information has been provided by the Council and feedback has been received which has assisted comparison to be carried out by management and opportunities for improvement.

## Audit Plan Performance 2016/17

The Director of Planning for SWAP reports performance on a regular basis to the SWAP Management and Partnership Boards.

2016/17 has proved difficult in finalising audit reports. This has been raised with senior leaders and the Audit Committee, as well as Schools Forum. This performance will continue to be monitored and addressed with the Corporate Leadership Team.



### SWAP Performance

SWAP now provides the Internal Audit service for 24 Partner Organisations and also many subsidiary bodies. SWAP performance is subject to regular monitoring and review by both the Board and the Member Meetings. The respective outturn performance results for Wiltshire Council for the 2016-17 year are as follows;

Performance Target	Average Performance
<b><u>Audit Plan – Percentage Progress</u></b>	
Final, Draft and Discussion	100%
Fieldwork Completed (awaiting report)	0%
In progress	0%
Yet to start	0%
<b><u>Draft Reports</u></b>	
Issued within 5 working days of closeout	34%
Issued within 10 working days of closeout	71%
<b><u>Final Reports</u></b>	
Issued within 10 working days of discussion of draft report	40%
<b><u>Quality of Audit Work</u></b>	
Customer Satisfaction Questionnaire	82%

**The Assistant Director and Director for SWAP reports performance on a regular basis to the SWAP Management Team and Partnership Board.**



### SWAP Performance

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

## Audit Plan Performance 2016/17

**A professional, independent and objective internal audit service is a key element in ensuring good governance and providing assurance in the Council.**

### SWAP External Quality Assessment 2016/17

To ensure the internal audit function remains “adequate and effective” and to ensure conformance to the International Standards for the Professional Practice of Internal Auditing (Standards), an external quality assessment was carried out for 2016/17 on SWAP by the Devon Audit Partnership.

The following is an extract from the outcome report on the external quality assessment:

*It is our overall opinion that the internal audit activity generally conforms with the Standards and Code of Ethics. For a detailed list of conformances with individual Standards, please see Attachment A. We have identified some opportunities for further improvement, details of which are provided in this report, but none of these issues represent a failure to meet with the Standards.*

*The IIA’s Quality Assessment Manual suggests a scale of three ratings, “Generally Conforms,” “Partially Conforms,” and “Does Not Conform.” “Generally Conforms” means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the Standards. “Partially Conforms” means deficiencies in practice are noted that are judged to deviate from the Standards, but these deficiencies did not preclude the internal audit activity from performing its responsibilities in an acceptable manner. “Does Not Conform” means deficiencies in practice are judged to be so significant as to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities.*

*SWAP is a well-established provider of professional internal audit services to a number of public sector organisations. The internal audit activity meets the Standards and SWAP management regularly look to ways to improve the service they provide (e.g. by developing the “healthy organisation” approach) and add value to all their partners and clients. A well-developed Quality Assurance Improvement Plan is in place that captures areas for development and provides a good record of progress against targets. Consequently, our comments and recommendations are intended to build on an already efficient and effective internal audit provider.*

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

<b>Substantial</b>	▲ ★ ★ ★	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.
<b>Reasonable</b>	▲ ★ ★ ★	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.
<b>Partial</b>	▲ ★ ★ ★	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.
<b>None</b>	▲ ★ ★ ★	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.
- HO: Healthy Organisation

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.

Audit Area	Audit Title	Month Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions					
							5 = Major			↔		1 = Minor
							No. of Recs	5	4	3	2	1
<b>Audits at Final/Complete (Status Green)</b>												
Healthy Organisation	Adults Safeguarding	April 2016	Final	Substantial	27/07/2016	02/11/2016	0	0	0	0	0	0
Healthy Organisation	Strategic Procurement Hub	October 2016	Final	Reasonable	23/12/2016	05/07/2017	7	0	0	7	0	0
Healthy Organisation	Performance & Risk Management	July 2016	Final	Reasonable	27/12/2016	21/07/2017	6	0	2	4	0	0
Governance, Fraud & Corruption	Human Resources Security	July 2016	Final	Partial	30/05/2017	13/07/2017	9	0	1	8	0	0
Key Financials	Accounts Payable	October 2016	Final	Reasonable	14/03/2017	30/05/2017	4	0	0	2	2	0
Key Financials	Accounts Receivable	October 2016	Final	Reasonable	14/03/2017	30/05/2017	0	0	0	0	0	0
Key Financials	Council Tax	October 2016	Final	Substantial	14/03/2017	30/05/2017	0	0	0	0	0	0
Key Financials	Main Accounting	October 2016	Final	Substantial	14/03/2017	30/05/2017	0	0	0	0	0	0
Key Financials	Housing & Council Tax Benefits	October 2016	Final	Reasonable	14/03/2017	30/05/2017	0	0	0	0	0	0



## Audit Plan Performance 2016/17

Audit Area	Audit Title	Month Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions					
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							No. of Recs	5	4	3	2	1
<b>Audits at Final/Complete (Status Green)</b>												
Key Financials	Housing Rents	October 2016	Final	Reasonable	14/03/2017	30/05/2017	6	0	0	2	4	0
Key Financial	Business Rates/NDR	October 2016	Final	Reasonable	14/03/2017	30/05/2017	1	0	0	1	0	0
Key Financials	Payroll	October 2016	Final	Reasonable	14/03/2017	30/05/2017	4	0	0	2	2	0
Key financials	Pensions	October 2016	Final	Reasonable	14/03/2017	30/05/2017	3	0	0	2	1	0
Key Financials	Treasury Management	January 2017	Final	Substantial	14/03/2017	30/05/2017	0	0	0	0	0	0
Operational	Corsham Leisure Centre	October 2016	Final	Reasonable	14/12/2016	05/01/2017	1	0	0	0	1	0-
Operational	Adults Social Care – Deferred Payments	October 2016	Final	Reasonable	08/09/2016	09/09/2016	1	0	0	1	0	0
Operational	Direct Payments (Adults Social Care)	October 2016	Final	Partial	11/07/2017	04/09/2017	10	0	1	9	0	0
Operational	Income Management – Building Control	July 2016	Final	Reasonable	0/12/2016	05/01/2017	5	0	0	1	1	3

## Audit Plan Performance 2016/17

Audit Area	Audit Title	Month Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions					
							5 = Major			↔		1 = Minor
							No. of Recs	5	4	3	2	1
<b>Audits at Final/Complete (Status Green)</b>												
Operational	Income Management & Public Protection	July 2016	Final	Substantial	26/10/2016	17/11/2016	2	0	0	2	0	0
Operational	Leisure Centre Income Management	April 2016	Final	Reasonable	19/10/2016	09/11/2016	9	0	0	9	0	0
Operational	Pensions Administration	April 2016	Final	Reasonable	27/09/2016	09/11/2016	6	0	0	6	0	0
Operational	Right to Buy	July 2016	Final	Reasonable	15/12/2016	12/01/2017	6	0	0	3	3	0
Operational	Vehicle Workshops	April 2016	Final	Partial	22/09/2016	15/03/2017	11	0	0	10	1	0
Operational	Land Charges	July 2016	Final	Partial	21/11/2016	21/07/2017	8	0	1	7	0	0
ICT	ICO Key findings Progress	January 2017	Final	Reasonable	07/04/2017	19/05/2017	3	0	0	3	0	0
ICT	Incident & Problem Management	April 2016	Final	Reasonable	12/07/2016	25/07/2016	7	0	0	7	0	0
ICT	Business Application – XN Leisure Management	January 2017	Final	Reasonable	20/04/2017	09/05/2017	4	0	0	4	0	0

## Audit Plan Performance 2016/17

Audit Area	Audit Title	Month Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions					
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							No. of Recs	5	4	3	2	1
<b>Audits at Final/Complete (Status Green)</b>												
ICT	User Access Controls	January 2017	Final	Reasonable	29/06/2017	10/08/2017	2	0	0	2	0	0
ICT	Pharmoutcomes Interface controls with SAP	July 2016	Final	Reasonable	19/01/2017	25/01/2017	2	0	1	1	0	0
ICT	Business Application – Civica Icon	October 2016	Final	Reasonable	13/06/2017	11/07/2017	2	0	0	2	0	0
ICT	Business Continuity and Disaster Recovery	July 2016	Final	Partial	25/06/2017	14/07/2017-	5	0	3	2	0	0
Schools	Schools Liaison and Support Arrangements	January 2017	Final	Reasonable	05/07/2017	31/08/2017	3	0	0	3	0	0
Schools	Schools Thematic Review - Procurement	January 2017	Final	Reasonable	05/07/2017	13/09/2017	3	0	0	3	0	0
Schools	Bishops Cannings CoFE (Aided) Primary School	July 2016	Final	Partial	14/09/2016	29/09/2017	17	0	0	13	4	0
Schools	Ivy Lane Primary	January 2017	Final	Reasonable	27/06/2017	11/09/2017	6	0	0	6	0	0
Schools	Box CoFE Primary School	October 2016	Final	Reasonable	15/12/2016	31/03/2017	10	0	0	7	3	0

## Audit Plan Performance 2016/17

Audit Area	Audit Title	Month Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions					
							5 = Major			↔		1 = Minor
							No. of Recs	5	4	3	2	1
<b>Audits at Final/Complete (Status Green)</b>												
Schools	Chirton CofE Voluntary Primary School	April 2016	Final	Reasonable	09/09/2016	10/11/2016	11	0	0	9	2	0
Schools	Harnham CofE Junior School	October 2016	Final	Reasonable	28/03/2017	08/05/2017	11	0	0	7	4	0
Schools	Longford CofE Primary School	October 2016	Final	Reasonable	30/03/2017	07/04/2017	12	0	0	8	4	0
Schools	Pitton CofE Primary School	April 2016	Final	Reasonable	09/09/2016	29/09/2016	13	0	1	6	6	0
Schools	St Barnabas CofE School	April 2016	Final	Partial	09/09/2016	13/10/2016	20	0	2	11	6	1
Schools	Staverton CofE Primary School	April 2016	Final	Partial	21/07/2016	24/10/2016	20	0	0	16	4	0
Schools	Luckington Community School	July 2016	Final	Partial	23/09/2016	21/11/2016	20	0	2	12	5	1
Schools	St Andrew's CofE Primary School	July 2016	Final	Partial	14/09/2016	12/09/2017	18	0	0	15	3	0
Non-Opinion	Army Basing Programme	April 2016	Final	-	25/07/2016	02/08/2017	0	0	0	0	0	0

## Audit Plan Performance 2016/17

Audit Area	Audit Title	Month Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions					
							5 = Major			↔		1 = Minor
							No. of Recs	5	4	3	2	1
<b>Audits at Final/Complete (Status Green)</b>												
Non-Opinion	Early Years Funding	April 2016	Final	-	18/08/2016	13/09/2017	0	0	0	0	0	0
Non-Opinion	Housing Repairs	April 2016	Final	-	19/01/2017	13/09/2017	0	0	0	0	0	0
Non-Opinion	Concessionary Fares – Reimbursement Claim	July 2016	Final	-	20/10/2016	08/12/2016	0	0	0	0	0	0
Non-Opinion	ICT Benefits Management Arrangements	April 2016	Final	-	15/07/2016	27/07/2016	0	0	0	0	0	0
Non-Opinion	Schools Overall Report on Compliance	January 2017	Final	-	16/05/2017	16/05/2017	0	0	0	0	0	0
Grant Certification	Arts Council Grant (Salisbury Library)	January 2017	Complete	-	07/03/2016	07/03/2016	0	0	0	0	0	0
Grant Certification	Growth Hub	January 2017	Complete	-	18/05/2017	18/05/2017	0	0	0	0	0	0
Grant Certification	Local Authority Bus Subsidy	July 2016	Complete	-	20/09/2016	21/09/2016	0	0	0	0	0	0
Grant Certification	Public Health Grant	July 2016	Complete	-	20/09/2016	21/09/2016	0	0	0	0	0	0

## Audit Plan Performance 2016/17

Audit Area	Audit Title	Month Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions					
							5 = Major		↔		1 = Minor	
							No. of Recs	5	4	3	2	1
Grant Certification	Troubled Families	January 2017	Complete	-	23/01/2017	23/01/2017	0	0	0	0	0	0
Follow-up	Alderbury & West Grimstead CofE Primary School	July 2016	Final	-	26/07/2016	26/07/2016	0	0	0	0	0	0
Follow-Up	Hilperton CofE Voluntary Controlled Primary School	July 2016	Final	-	29/09/2017	29/09/2016	0	0	0	0	0	0

## Audit Plan Performance 2016/17

Audit Area	Audit Title	Month Planned Start	Reason
<b>Audits Deferred or Removed (Status Purple)</b>			
Healthy Organisation	Budget Management Arrangements	Removed	Areas of budget management carried out at part of audit of key financial systems (e.g. Main Accounting). Agreed with Associate Director Finance and Chief Accountant that little value in carrying out the audit.
Healthy Organisation	Corporate Feeder Systems	Removed	Due to overlap with work programmes for key financial systems audits and other IT applications, audit removed and covered in Financial Systems work
Healthy Organisation	Decision Making	Removed	Agreed with senior management to remove as no specific risk event raised or triggered to merit further review following healthy organisation in a targeted fashion and thus reliance on first and second lines of defence.
Healthy Organisation	Decision Making – Service Level (Removed agreed with senior management due to no need)	Removed	Agreed with senior management to remove as no specific risk event raised or triggered to merit further review following healthy organisation in a targeted fashion and thus reliance on first and second lines of defence.
Healthy Organisation	Financial Regulations	January 2018	Agreed to carry forward to 2017/18 due to updated Financial Regulations not taking place until late 2016/17 and as audit objective around compliance, greater value if carried out in 2017/18 and once embedded.
Governance	Area Boards	January 2018	Agreed to carry forward to 2017/18 due to local elections
Governance	Corporate Governance Review	January 2018	Agreed to remove due to overlap with other audit reviews and review carried out corporately.
Governance	GROW (Developing Staff Skills)	December 2018	Agreed to remove due to internal review work being undertaken to address the initial concerns and risks raised at the audit planning stage, as such reliance placed on first line of defence and will be evaluated in the Healthy Organisation update in 2017/18.
Governance	Safeguarding Assets & New Homes Bonus (Removed as agreed with senior management that no need).	Remove	Agreed to remove due to change to in funding stream with this being withdrawn.
Governance	Swindon & Wiltshire Local Enterprise Partnership	November 2018	Agreed to carry forward to 2017/18 due to special audit requested 2016 to look at specific controls.

## Audit Plan Performance 2016/17

Audit Area	Audit Title	Month Planned Start	Reason
<b>Audits Deferred or Removed (Status Purple)</b>			
Operational	Commissioning and Contract Management	January 2018	Due to staff changes and with the implementation of the Council's Contract Management Framework, agreed to carry forward to 2017/18 quarter 1.
Operational	Housing Revenue Account	Removed	Agreed to remove as risks had changed since planning stage due to internal review work undertaken by Finance (i.e. first and second lines of defence), and other testing duplicated with Financial Controls audits.
Operational	Business Rates Arrangements	Removed	Agreed to merge with key financial systems audit of Business Rates.
Operational	Project Management Arrangements	December 2018	Agreed to carry forward to 2017/18 to allow for greater analysis of projects started and comparison with other sites.
ICT	ICT Threat Management	October 2017	Agreement to carry forward and merge with audit of Cyber Security for 2017/18 due to a large amount of cross over.
Schools	Right Choice	October 2017	Agreed to remove due to Council implementation of traded services for schools.
Schools	St Mary's CofE Infant School	January 2018	School merged so agreed to carry forward to 2017/18