

Wiltshire Council

Report of Internal Audit Activity 2017/18

December Update

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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, we can report that risks are generally well managed and the systems of internal control are working effectively. Management generally respond positively to Internal Audit recommendations for improvements and corrective action is often taken quickly, wherever this is possible or practical.

Internal Audit Work Plan 2017/18

SWAP now has 24 partners, including 18 local authorities and are proud to be a growing partnership.



Role of Internal Audit and Audit Work Summary

Our internal audit activity is broadly split between:

- **Healthy Organisation**
 - Corporate Governance
 - Commissioning & Procurement
 - Financial Management
 - Programme & Project Management
 - Performance Management
 - People and Asset Management
 - Information Management
- Requested by Management
- Key Financial Systems
- Schools
- Follow-up
- Grants
- Client Support

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.

For the 2017/18 Audit Plan we have so far initiated 44 audits and reviews, of which 16 are completed to final report and 4 are at draft report stages. All audits have been completed for 2016/17 and included in the Internal Audit Activity and Annual Opinion 2016/17 report.

To improve the completion of audits, we are currently applying an improved process that going forward will include alerting the Director of Finance through monthly performance reporting and greater engagement with members of the Corporate Leadership Team to assist in resolving any issues and to finalise, ensuring control improvements are achieved.

Internal Audit Work Plan 2017/18

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.

44 audits have been initiated for 2017/18, 20 at final or draft report stage. A total of 6 priority 4 and 62 priority 3 recommendations have been made so far for 2017/18 audits.

3 audit reports have so far been issued giving partial assurance for 2017/18



Internal Audit Work Programme

The table at Appendix 1, shows all audits as per the agreed Internal Audit 2017/18. 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 Annual Audit Plan. Explanations for any delays or action taken to agree and finalise audit reports is given in the comments column.

Each completed audit to final or draft report, includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations that have been raised and agreed with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed from page 13 of this report.

In circumstances where findings have been identified which are considered to represent significant corporate risks to the Council, these would be included in this activity report. We are pleased to report that there are no significant risks for 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 would be included in this activity report. To date there are zero audits for 2017/18 that have resulted in a “No” but 3 audits have given a “Partial Assurance Opinion”, 1 at final report stage with actions agreed for improvement and 2 at draft report stage currently being discussed with management.

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.

Use of Data Analytics and IDEA Software Tool We are continuing to increase the use of IDEA and other data analytics tools, as part of our normal audits. Recent examples in use include accounts payable and staff expenses in examining the 100% of the system data and identified cars not effectively issued for business use, putting the Council at risk of any claim.

Healthy Organisation:

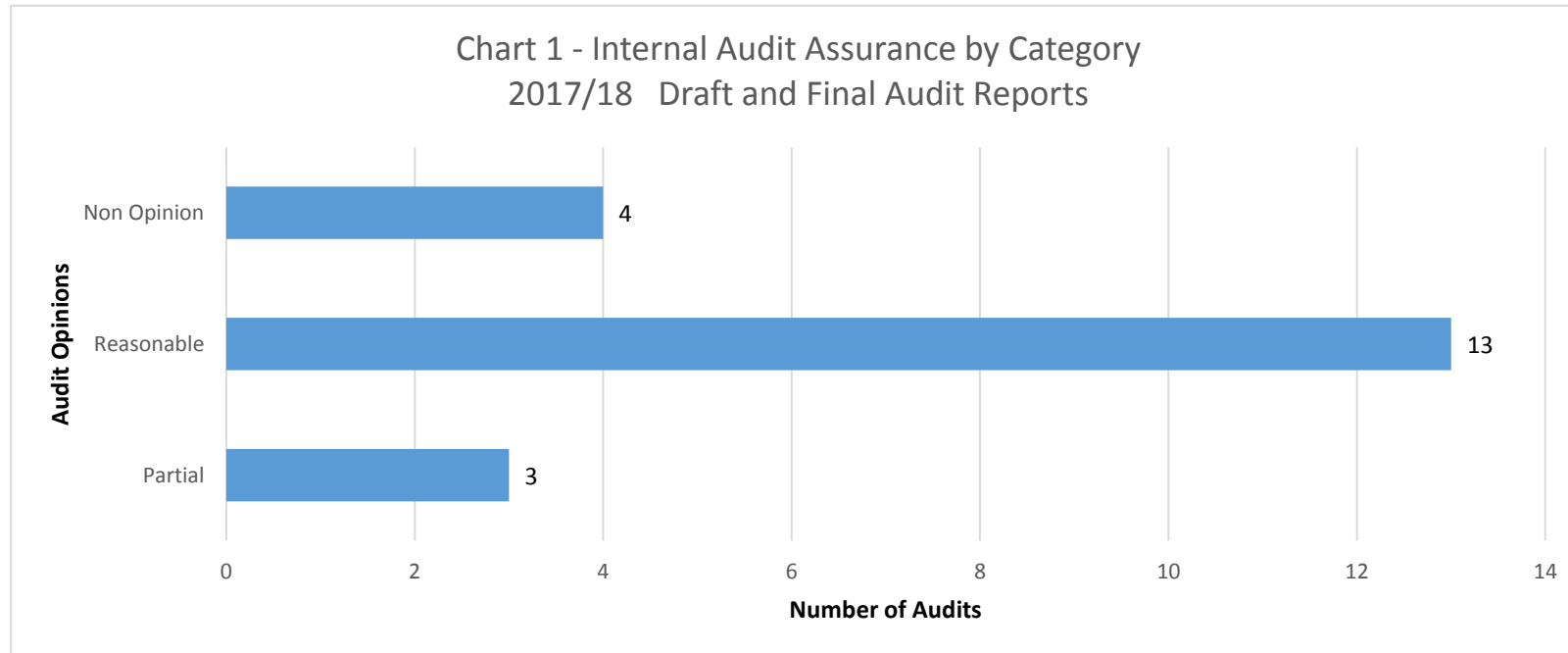
We are continuing to integrate the Healthy Organisation into our audit approach, in particular our planning and identifying areas of risk to audit and maximise value. The Healthy Organisation will be reviewed and updated in January 2018 with one aim of informing the 2018/19 Internal Audit Plan that will be reported to the Audit Committee in May 2018.

Internal Audit Work Plan 2017/18



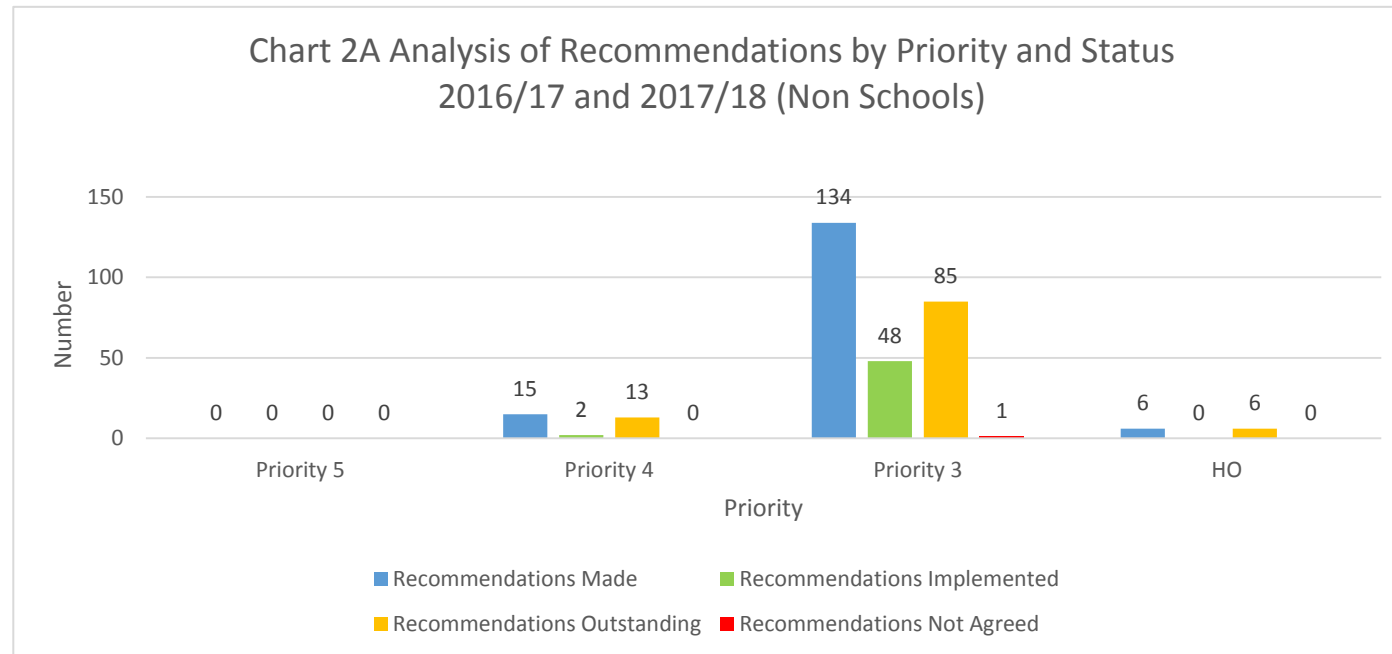
Assurance by Category

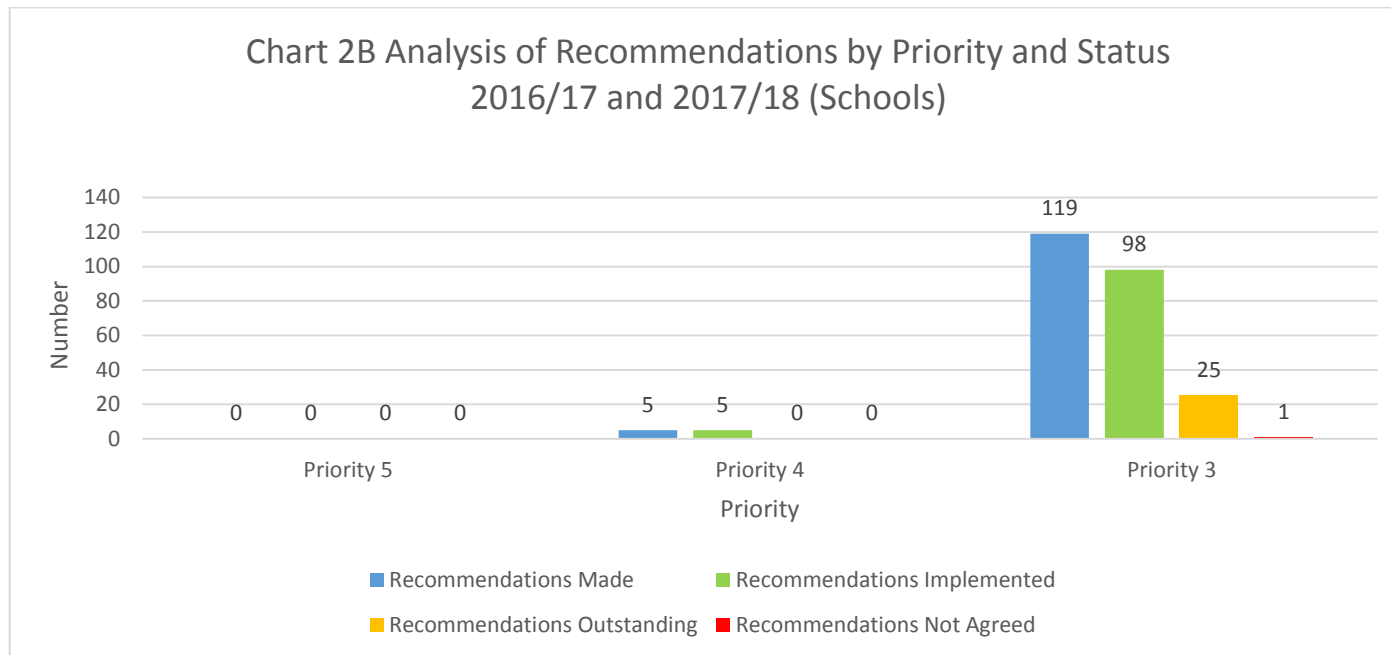
Chart 1 below provides an analysis of the audit assurance levels given in the 20 audits at final and draft report stage.



Audit Recommendations Made 2016/17 and 2017/18 (to date)

Charts 2A and 2B provide an analysis of total audit recommendations made during 2016/17 and 2017/18 in final and draft audit reports. These include audit recommendations where the agreed target implementation dates have not been reached and therefore the total outstanding will be different from overdue. We are following up those outstanding audit recommendations exceeding target implementation dates (overdue).





It is important that the organisation understands the position of agreed internal audit recommendations to ensure that they are implemented in a timely manner. The current position shows 66 recommendations outstanding but of these 15 (13 non-schools and 2 schools) are over 120 days. The position has improved since the last activity update report.

Tables 1A and 1B below shows an aged analysis of outstanding recommendations for schools and non-schools audits i.e. not implemented but exceeding agreed target dates, carried out in 2016/17 and 2017/18

The overdue recommendations are currently being followed up either with the responsible Director and/or Service Manager including by the way of planned follow up audits and shows a significant reduction in the level of outstanding recommendations from the last Activity Report (September 2017).

Table 1A – Aged Analysis of Overdue Audit Recommendations - Exceeding Target Implementation Dates (Non-Schools) 2016/17 and 2017/18

Priority	<30 days	< 60 days	< 90 days	< 120 days	120+ days	Totals
4	2	2	1	0	1	6
3	5	12	16	4	6	43
HO	0	0	0	0	6	6
Totals	7	14	17	4	13	55

Table 1B - Aged Analysis of Overdue Audit Recommendations - Exceeding Target Implementation Dates (Schools) 2016/17 and 2017/18

Priority	<30 days	< 60 days	< 90 days	< 120 days	120+ days	Totals
4	0	0	0	0	0	0
3	2	2	5	0	2	11
Totals	2	2	5	0	2	11

A verbal update will be provided at the Audit Committee meeting on any further progress and position regarding the implementation of outstanding audit recommendations.

Internal Audit Work Plan 2017/18

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

SWAP Performance

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 2017/18 year so far are as follows:

Performance Target	Average Performance
<u>Audit Plan – Percentage Progress (Audits)</u>	
16/17 completion (to final)	100%
17/18 Final/Draft	20 (29%)
17/18 In Progress	24 (35%)
17/18 Yet to Start	25 (36%)
<u>Draft Reports 2017/18</u>	
Issued within 5 working days of closeout	71% (Target 95%)
Issued within 10 working days of closeout	86% (Target 100%)
<u>Final Reports 2017/18</u>	
Issued within 10 working days of discussion of draft report.	100% (Target 95%)
<u>Quality of Audit Work</u>	
Customer Satisfaction Questionnaire	81% (Target 80%)

SWAP reports performance on a regular basis to the SWAP Management and Boards.



SWAP Quality Assessment

The fact that the number of audits at draft/final is low is to be expected for this time of the year and in line with previous years and a large number of audits are in progress starting in the second quarter. The team has experienced higher than expected staff sickness and vacancies levels but this has been managed by bring in backfill resources from other SWAP partner sites, reallocating some audits to quarters 3 and 4, and we have recently recruited a Principal Auditor and Assistant Auditor, both commencing at the beginning of January 2018.

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 80% is set where 75% would represent a 'good' score. The actual achieved is 81% and this is consistent with the previous activity update report.

Internal Audit Work Plan 2017/18

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



Amendments to Annual Audit Plan 2017/18

Our approach is aimed to be flexible and respond to changes in risks and needs of the Council. Our 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 Director of Finance & Procurement (Section 151) and are reported to the Audit Committee.

Amendments to the Annual Internal Audit Plan 2017/18

Audit	Amendment	Reason
Corporate Debt Recovery	Merged	Risks and issues identified at planning stage (March 2017) changed and decision taken to merge with Accounts Receivable Audit where there is overlap of scope.

Internal Audit Work Plan 2017/18

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.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								5 = Major		↔		1 = Minor		
								No. of Recs	5	4	3	2	1	
2017/18 Audits at Final/Complete (Status Green)														
Healthy Organisation – Financial Management	Use of Consultants and IR35	1	02/05/2017	Final	Reasonable	11/08/2017	18/10/2017	6	0	0	6	0	0	Complete. Was some delay in between draft and final as officer on leave.
Healthy Organisation – Financial Management	Concessionary Fares	2	17/07/2017	Final	Partial	10/11/2017	30/11/2017	6	0	4	2	0	0	Audit delayed due to awaiting information and meeting consultants.
Healthy Organisation – Commissioning & Procurement	Highways Maintenance Contract	3	14/07/2017	Final	Reasonable	18/09/2017	04/10/2017	2	0	0	2	0	0	Final report issued and audit complete.
Schools	Fynamore Primary School	1	27/06/2017	Final	Reasonable	13/07/2017	14/07/2017	4	0	0	4	0	0	Commencement of audit delayed due to close down of accounts and staff shortages.
Schools	Wilton and Barford Primary School	2	03/07/2017	Final	Reasonable	13/07/2017	18/07/2017	3	0	0	3	0	0	Final report issued and audit complete.
Schools	The Stonehenge School	2	18/09/2017	Final	Reasonable	06/11/2017	08/11/2017	4	0	0	4	0	0	Final report issued and audit complete.
Schools	Broad Chalk Primary School	2	19/09/2017	Final	Reasonable	25/09/2017	27/09/2017	5	0	0	4	1	0	Final report issued and audit complete.
Schools	Great Wishford CofE Primary School	3	07/11/2017	Final	Reasonable	14/11/2017	30/11/2017	6	0	0	4	2	0	To be followed up end of November for response to draft audit report

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								5 = Major		↔		1 = Minor		
								No. of Recs	5	4	3	2	1	
Schools	Bitham Brook Primary School	2	26/09/2017	Final	Reasonable	16/11/2017	30/11/2017	9	0	0	9	0	0	Start of audit delayed due to awaiting information from school
Schools	Mere Primary School	3	16/11/2017	Final	Reasonable	30/11/2017	01/12/2017	8	0	0	5	3	0	Final report issued and audit complete.
Follow-Up	Vehicle Workshops	3	24/11/2017	Completed	Non-Opinion	-	-	-	-	-	-	-	-	All audit recommendations implemented.
Follow-Up	Bishops Cannings Primary School	2	02/10/2017	Final	Non-Opinion	-	-	-	-	-	-	-	-	All audit recommendations implemented.
Follow-Up	St Barnabas CofE Primary School	2	26/10/2017	Completed	Non-Opinion	-	-	-	-	-	-	-	-	Actual start delayed due to request of the school.
Grants	Growth Hub	2	14/09/2017	Completed	Non-Opinion	-	28/09/2017	-	-	-	-	-	-	Grant claim certified.
Grants	Public Health Grant	2	14/09/2017	Completed	Non-Opinion	-	28/09/2017	-	-	-	-	-	-	Grant claim certified.
Grants	Bus Subsidy Grant	2	14/09/2017	Completed	Non-Opinion	-	28/09/2017	-	-	-	-	-	-	Grant claim certified.
2017/18 Audits at Draft (Amber Status)														
Healthy Organisation- Information Management	ICT Asset Management	1	10/07/2017	Draft	Partial	14/11/2017		5	0	0	5	0	0	Audit delayed due to restructure of ICT Division.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
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								No. of Recs	5	4	3	2	1	
Health Organisation – Commissioning & Procurement	Contract Management Framework	2	18/07/2017	Draft	Reasonable	23/11/2017		5	0	0	5	00		Audit delayed due to availability of management plus other work priorities.
Requested by Management	Wiltshire & Swindon History Centre	2	19/07/2017	Draft	Partial	10/10/2017		8	0	2	6	0	0	Query raised by Centre manager over draft audit report and being resolved by SWAP AD.
Schools	Hindon CoFE Primary School	3	10/10/2017	Draft	Reasonable	16/10/2017		3	0	0	3	0	0	Following up for response to draft audit report.
2017/18 Audits in Progress (Amber Status)														
Healthy Organisation – Corporate Governance	Officers Declarations of Interests, Gifts and Hospitality	1	05/06/2017	Fieldwork										1 st draft audit report completed but carrying out further comparison work with other swap partners.
Healthy Organisation – Corporate Governance	Council's Culture and Ethics	1	-	Planning & Initiation										Deferred to quarter 4 to coincide with timing of similar reviews across SWAP partners.
Healthy Organisation – Corporate Governance	Corporate Complaints	2	-	Planning & Initiation										Agreed to delay start of audit due to related review by management.
Healthy Organisation – Corporate Governance	Area Boards	2	-	Planning & Initiation										Start of audit delayed due to staff resourcing problems.
Healthy Organisation – Corporate Governance	Swindon and Wiltshire Local Enterprise Partnership (LEP)	2	-	Planning & Initiation										Start of audit delayed due to staff resourcing problems.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
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								No. of Recs	5	4	3	2	1	
Healthy Organisation – Programme & Project Management	Project Management Framework	2	-	Planning & Initiation									Start of audit delayed due to management agreement of scope.	
Healthy Organisation – Commissioning & Procurement	Client Passenger Transport	1	25/08/2017	Fieldwork									Audit delayed due to lead auditor on sick leave but currently due to return in December so recommence. ...	
Healthy Organisation – Commissioning & Procurement	ICT Traded Services with Wiltshire Police	2	21/08/2017	Fieldwork									Approaching draft but awaiting information from client.	
Healthy Organisation – Financial Management	Special Educational Needs	2	09/08/2017	Fieldwork									Audit delayed due to lead auditor on sick leave but currently due to return in December so recommence	
Healthy Organisation – Information Management	General Data Protection Regulations (GDPR) Readiness	1	-	Planning & Initiation									Audit delayed due to work being carried out in area by service management. Planning to undertake in December on actions taken.	
Healthy Organisation – Information Management	Cyber Security	1	21/08/2017	Fieldwork									Audit start delayed due to looking at cross SWAP themed work on cyber security to increased valued added.	
Healthy Organisation – People & Asset Management	Housing Needs	3	-	Planning & Initiation									Audit delayed due to lead auditor on sick leave but currently due to return in December so recommence	

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								5 = Major		↔		1 = Minor		
								No. of Recs	5	4	3	2	1	
Key Financial Systems	Accounts Payable	3	01/11/2017	Fieldwork									Obtaining data sets for use of data analytics.	
Key Financial Systems	Accounts Receivable	3	1/11/2017	Fieldwork									Audit merged with Corporate Debt Recovery and will include in scope.	
Key Financial Systems	Treasury Management	3	-	Planning & Initiation									Agreed with management to have short period of deferment and to start to January 2018 due to other work priorities on key officer.	
Key Financial Systems	Capital Accounting	3	-	Planning & Initiation									Scoping	
Key Financial Systems	Housing and Council Tax Benefits	2	-	Planning & Initiation									Start of audit delayed due to staff resourcing problems. Fieldwork due to start 28/11/2017.	
Schools	Thematic - Banking Arrangements	2	25/09/2017	Fieldwork									Approaching draft report. Further work requested to provide guidance to schools.	
Schools	Sutton Veny Primary School	3	-	Planning & Initiation									Awaiting visit to school	
Schools	Tisbury St. Johns Primary School	3	-	Planning & Initiation									Awaiting visit to school	
Follow-Up	Land Charges	3	29/11/2017	Fieldwork									Discussing outstanding actions with management and solutions.	

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								5 = Major		↔		1 = Minor		
								No. of Recs	5	4	3	2	1	
Follow-Up	Staverton CofE Primary School	1	-	Planning & Initiation										Start delayed due to staff resource constraints and school holiday period. Fieldwork commencement being arranged with school for early December .
Follow-Up	Luckington Community School	1	22/11/2017	Fieldwork										Start delayed due to staff resource constraints and school holiday period.
Grants	Troubled Families	3-4	12/09/2017	Fieldwork										Auditing periodic submissions of grant claims. Next in December then final March.
2017/18 Audits Planned but not Commenced (Status Green)														
Healthy Organisation – Corporate Governance	Healthy Organisation Update	3		Not Commenced										Short delayed until January 2018 agreed at request of management due to LGA Peer Review.
Healthy Organisation – Financial Management	Financial Regulations Compliance	3		Not Commenced										Short delay agreed at request of management due to own review work.
Healthy Organisation – Financial Management	Better Care Fund	4		Not due to have Commenced										Planned to commence in January 2018
Healthy Organisation – Performance Management	Performance Management Framework	2		Not Commenced										Audit deferred due to LGA Peer Review. To commence January 2018.
Healthy Organisation – People & Asset Management	Maintenance of Council Property	4		Not due to have Commenced										Planned to commence in January 2018

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								5 = Major		↔		1 = Minor		
								No. of Recs	5	4	3	2	1	
Healthy Organisation – Information Management	Data Sharing Protocols with Partners	4		Not due to have Commenced										Planned to commence in January 2018
Healthy Organisation – Information Management	Cloud Based Computing	4		Not due to have Commenced										Planned to commence in March 2018
Healthy Organisation – Information Management	Network Management	4		Not due to have Commenced										Planned to commence in March 2018
Healthy Organisation – Information Management	Mobile Computing/Devise Management	3		Not Commenced										Audit planned to commence December 2017.
Requested by Management	European Funding	3		Not Commenced										Audit planned to commence December 2017.
Key Financial Systems	Council Tax	4		Not due to have Commenced										Planned to commence in January 2018
Key Financial Systems	Business Rates	4		Not due to have Commenced										Planned to commence in January 2018
Key Financial Systems	Housing Rents	4		Not due to have Commenced										Planned to commence in January 2018
Key Financial Systems	Main Accounting	4		Not due to have Commenced										Planned to commence in January 2018
Key Financial Systems	HR/Payroll	3		Not Commenced										Audit planned to commence December 2017.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
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								No. of Recs	5	4	3	2	1	
Key Financial Systems	Pensions	4		Not due to have Commenced										Planned to commence in January 2018. Currently liaising with management over scope.
Schools	Thematic - ICT Security	1		Not Commenced										Agreed with management to defer to quarter 3. Planned to commence in December 2017.
Schools	Thematic - HR/Payroll	3		Not Commenced										Audit planned to commence December 2017.
Schools	Specific Schools (Actual schools to be decided quarterly) 2 remaining	1-4		Not Commenced										Final 2 schools audits to commence in February 2018.
Follow-Up	Safeguarding	3		Not Commenced										Planned to commence in December 2017.
Follow-Up	Early Years Funding	4		Not due to have Commenced										Draft report from 2016/17 still to be agreed.
Follow-Up	Right to Buy	3		Not Commenced										Planned to commence in December 2017.
Follow-Up	Housing Repairs	3		Not Commenced										Planned to commence in December 2017.
Follow-Up	St Andrews CofE Primary	3		Not Commenced										Planned to commence in December 2017.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								5 = Major		↔		1 = Minor		
								No. of Recs	5	4	3	2	1	
Client Support (Status Green)														
Client Support	Corporate Advice	1-4					Ongoing through year							
Client Support	Annual Governance Statement	1-4					Ongoing through year							
Client Support	Audit Committee/Members Liaison	1-4					Ongoing through year							
Client Support	External Audit Liaison	1-4					Ongoing through year							
Client Support	Planning/Client Liaison	1-4					Ongoing through year							
Client Support	CLT Attendance and Reporting	1-4					Ongoing through year							
Client Support	Follow Up Contingency	1-4					Ongoing through year							

