

Report of Internal Audit Activity

Internal Audit Plan Progress 2018/19 – November 2018

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Summary

The Assistant Director of SWAP is required to provide an opinion to support the Annual Governance Statement.

As part of our plan progress reports we will provide an ongoing opinion and an annual opinion at year end.

We will provide details of any significant risk that we have identified in our work, together with actions to mitigate these and previous significant risks.

“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 taken, wherever this is possible or practical.

Summary

SWAP Internal Audit Services now has 26 partners, including 18 local authorities and are proud to be a growing partnership.

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
- **Key Financial Systems**
- **Schools**
- **Follow-up**
- **Grants**
- **Client Support**



Role of Internal Audit

The Internal Audit service for Wiltshire Council is provided by SWAP Internal Audit Services (SWAP). SWAP is a Local Authority controlled company limited by guarantee. SWAP has adopted and works to the Standards of the Institute of Internal Auditors with 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 Director of Finance & Procurement 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 although we ensure dynamic in addressing change and emerging risks. 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.

Summary

Outturn to Date:

We rank our recommendations on a scale of 1 to 5: with priority 1 being areas of major concern that require immediate remedial action by senior management through to 5 very minor administrative concerns.

44 planned audits have been initiated for 2018/19, 18 at final or draft report stage. A total of 4 priority 1, 28 priority 2 and 50 priority 3 recommendations for improvement have been made so far for 2018/19 audits.

1 audit report has so far been issued giving non assurance, 4 partial, 8 reasonable and 1 substantial assurance for 2018/19.



Internal Audit Work Programme

For the 2018/19 Audit Plan we have so far initiated 44 audits and reviews (59% of planned), of which 12 are completed to final report and 6 at draft report stages.

The table at Appendix A, shows all audits as per the agreed Internal Audit Plan 2018/19. 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 Internal Annual Audit Plan. Explanations for any delays or action taken to agree and finalise audit reports is given in the comment's column.

In the previous Activity Report (July) we reported that there were eighteen audits brought forward from 2017/18 either at draft report or fieldwork stages and due to a number of circumstances including availability of clients, information awaited, delays in responses and audit resourcing issues including change of lead auditors. This is higher than normal and for 2016/17 all were completed to final audit report stage by July. All the audits have now been completed to either final audit report stage (twelve), merged (two), deferred to 2018/19 (two) or cancelled (two). The table at Appendix B, shows details of the audits including the position and reasons for delays occurring.

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 Definitions, detailed from page 14 of this report.

Summary

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 date there has been one audit for 2018/19 that have resulted in a “None” and four audits so far given a “Partial Assurance Opinion” at final or draft report stage. Where final report stage actions have been agreed and where draft report stage actions are being discussed with client 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.

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.

Use of Data Analytics including 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 100% of the system data and identified cars not effectively issued for business use, putting the Council at risk of any claim.

Counter Fraud:

We are continued our proactive and preventative approach to counter fraud engaging with senior client management. Our work will also form part of a wider corporate project.

Improved SWAP Report Format:

For 2018/19 we have improved our audit report format for individual audit reviews across all SWAP partners. These has been to reduce the length, making more concise and focussed on providing key messages to assist client management. This has been made in consultation with partners and has been well received.

Information Sharing:

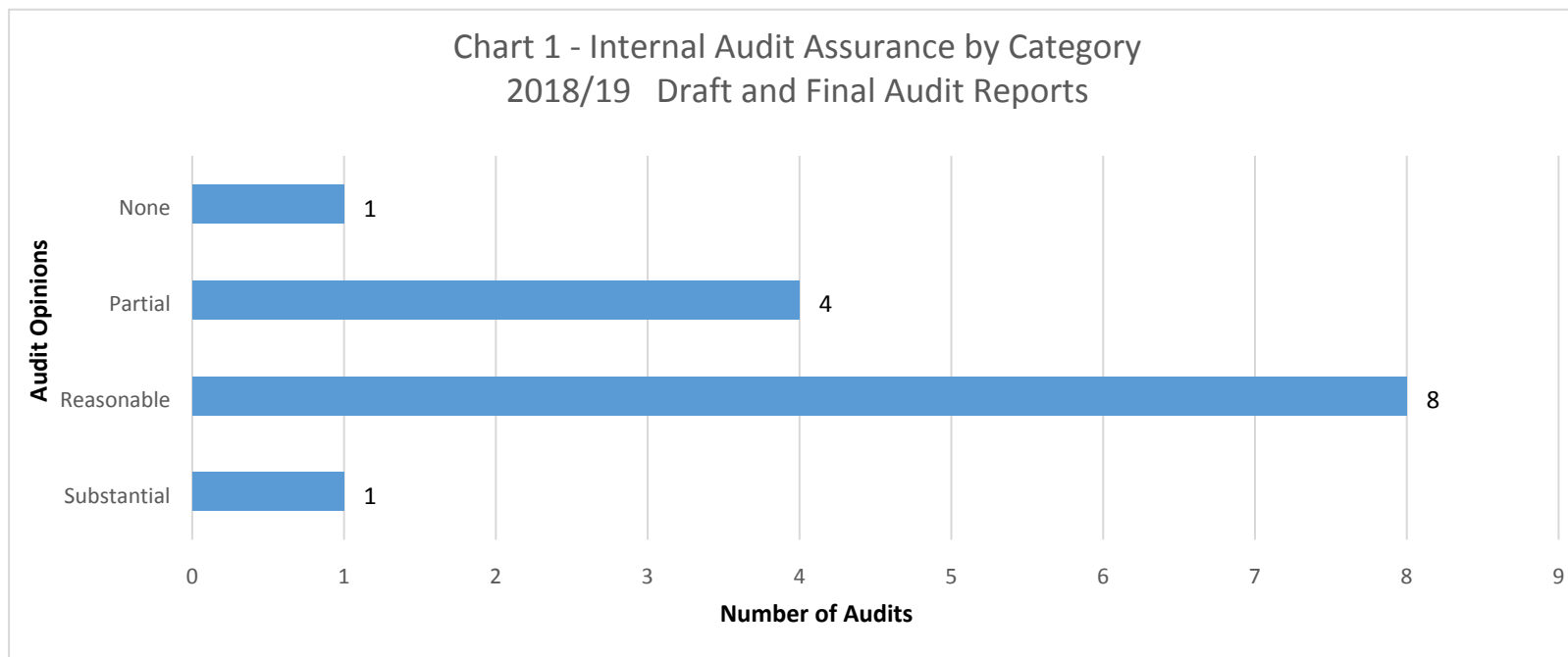
Across all partners SWAP has added value through the circulation of best practice bulletins and outcomes of benchmarking exercises.

Summary



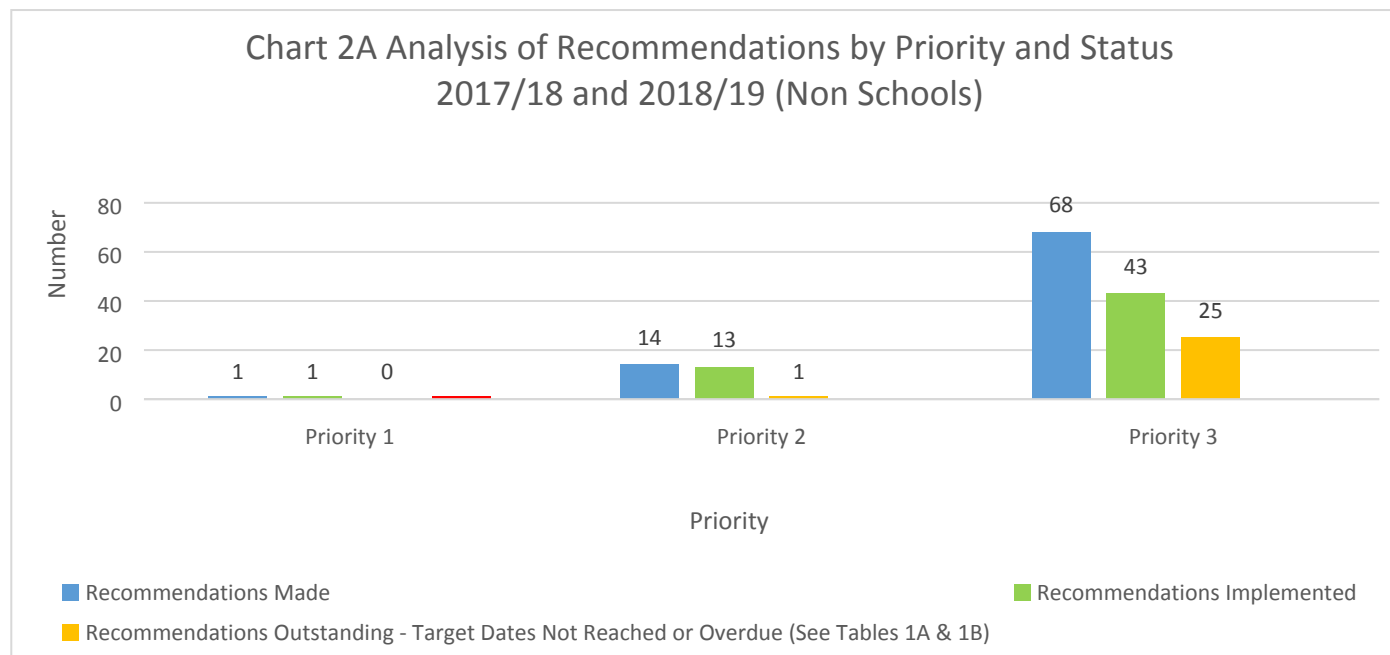
Assurance by Category

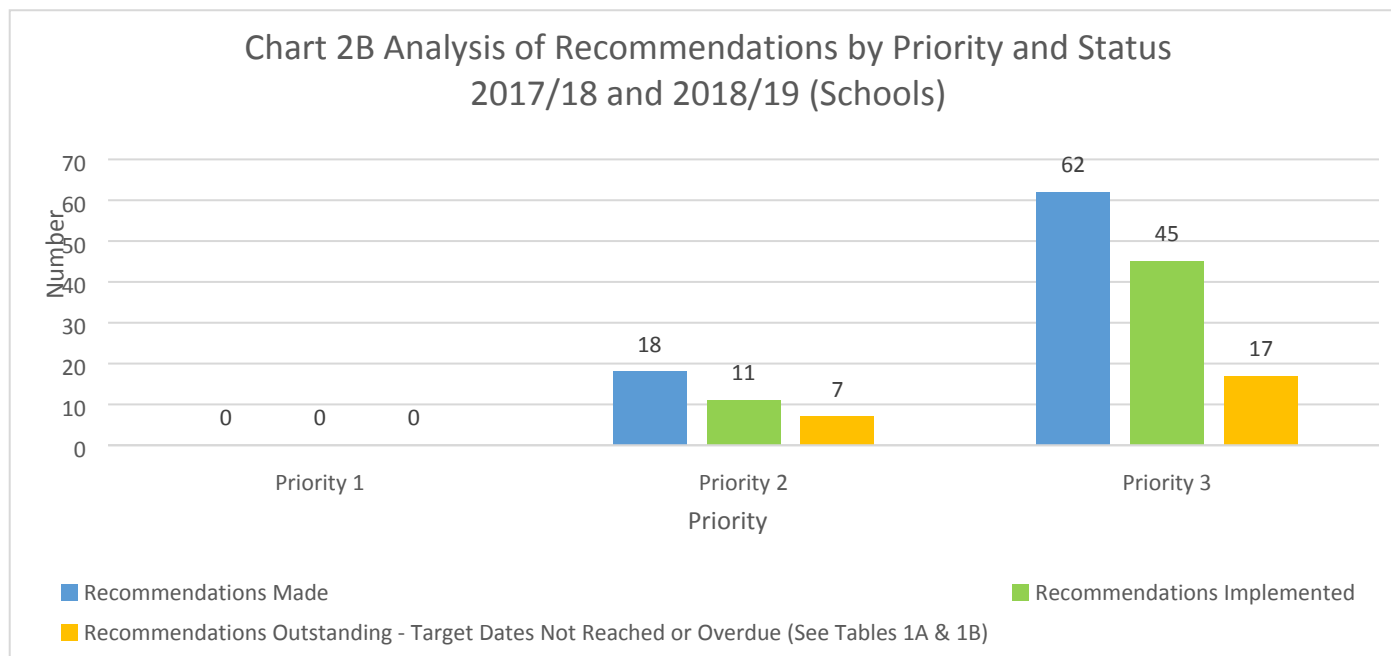
Chart 1 below provides an analysis of the audit assurance levels given in the 4 audits at final and draft report stage.



Audit Recommendations Made 2017/18 and 2018/19 (to date)

Charts 2A and 2B provide an analysis of total agreed audit recommendations with management actions, made during 2017/18 and 2018/19 . 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 Council understands the position of agreed internal audit recommendations to ensure that they are implemented in a timely manner. The current position shows recommendations outstanding as 54 for both non-schools and schools.

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 2017/18 and 2018/19

The number of overdue recommendations not implemented continues to improve from previously reported and due to greater engagement and action taken by client management and by our effective follow-up process.

Summary

Table 1A – Aged Analysis of Overdue Audit Recommendations - Exceeding Target Implementation Dates (Non-Schools) 2017/18 and 2018/19

Priority	<30 days	< 60 days	< 90 days	< 120 days	120+ days	Totals
1	0	0	0	0	0	0
2	0	0	0	0	0	0
3	0	1	1	0	6	8
Totals	0	1	1	0	6	8

Table 1B - Aged Analysis of Overdue Audit Recommendations - Exceeding Target Implementation Dates (Schools) 2017/18 and 2018/19

Priority	<30 days	< 60 days	< 90 days	< 120 days	120+ days	Totals
1	0	0	0	0	0	0
2	0	2	0	2	2	6
3	0	2	0	7	2	11
Totals	0	4	0	9	4	17

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

Summary

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

SWAP Team 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 2018/19 year so far are as follows:

Performance Target	
<u>Audit Plan 2018/19 – Percentage Progress (Audits)</u>	
Report stage (Final or Draft)	18 (24%)
In Progress (Fieldwork or Planning/Initiation)	26 (35%)
Not Yet Commenced	31 (41%)
<u>Draft Reports 2018/19</u>	
Issued within 5 working days of closeout	100% (Target 95%)
Issued within 10 working days of closeout	100% (Target 100%)
<u>Final Reports 2018/19</u>	
Issued within 10 working days of discussion of draft report.	100% (Target 95%)
<u>Quality of Audit Work</u>	
Overall client satisfaction in terms of our work meeting or exceeding expectations in areas such as communication, professionalisation and adding value	100%

Summary

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

The number of audits at draft/final is 21% but 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 (39%) expected to reach report stage soon. The team has experienced higher than expected staff sickness and vacancies levels in the first half year. This is being address through recruitment with new staff commencing with the team and using SWAP staff from across the partnership.



SWAP Quality Assessment

At the end of each audit review, a client feedback 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.

Clients are requested to provide comments in addition to scores and the following are some received so far in respect of 2018/19:

"Information provided was clear with opportunity to discuss"

"Very helpful insight and findings, which has added value to service improvement"

"Felt it was a collaborative exercise and care was taken to ensure that the final report would be useful and enable actions to be taken"

Summary

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

Amendments are agreed with client management and the Audit Committee.



Amendments to Annual Audit Plan 2018/19

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 required are agreed with the Director of Finance & Procurement (Section 151) and the Audit Committee.

The following table provides proposed amendments to the Annual Internal Audit Plan 2018/19 and the Audit Committee is requested to agree.

Audit	Amendment	Reason
Performance Management	Merge	To merge with the audit of Risk Management due to common areas reviewed. Due to the short timescale for this audit, the merger has been discussed with the Chair of the Audit Committee.
Swindon and Wiltshire Local Enterprise Partnership (LEP)	Added	Deferred from 2017/18. Due to structural changes to LEPs and new financial governance framework expected from MHCLG agreed with client to defer.
ICT Traded Services with Wiltshire Police	Added	Deferred from 2017/18. Information required delayed until 2018/19.

Summary

At the conclusion of audit review we provide an assurance opinion on the effectiveness of internal controls operating for the area.

The following assurance levels are used for audit reviews:

- None
- Partial
- Reasonable
- Substantial



Internal Audit Definitions

Assurance Definitions

None	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.
Partial	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.
Reasonable	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.
Substantial	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.

Summary

Each audit covers key risks and a risk assessment is undertaken for each whereby at the start risks an initial assessment is carried out jointly with client management at the corporate inherent level (the risk of exposure with no controls in place). When the audit is completed a further assessment is carried out by the lead auditor following the evaluation and testing of controls. All assessments are made against the risk appetite agreed by the SWAP Management Board (Partners).

Recommendation are prioritised from 1 to 3 based on importance to the service area. These are not necessarily how important they are to the organisation at a corporate level.

Definition of Corporate Risks

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

Categorisation of Recommendations

In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:

Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
2018/19 Audits at Final/Complete (Status Green)														
Healthy Organisation – People & asset Management	Disabled Facilities Grants	1	30/04/2018	Final	Substantial	27/07/2018	07/09/2018	0	0	0	1	0	0	Audit completed. Small delay in response to draft audit report due to summer vacation period and client manager's absent.
Healthy Organisation – People & asset Management	Staff Survey Action Plans	1	11/06/2018	Final	Reasonable	05/09/2018	25/09/2018	1	0	0	1	0	0	Audi completed.
Counter Fraud	Off Street Parking	1	25/04/2018	Final	Partial	21/08/2018	24/09/2018	0	0	1	0	0	0	Audit completed.
Counter Fraud	Management of Blue Badges	2	21/08/2018	Final	Reasonable	26/09/2018	05/10/2018	4	0	1	3	0	0	Audit completed
Schools	Schools Financial Value Standard	1	23/04/2018	Final	Reasonable	14/09/2018	02/10/2018	5	0	0	5	0	0	Audit delayed due to being suspended as new guidance expected from DfE on SFVS in July.
Schools	Clarendon Infants	1	19/04/2018	Final	Reasonable	23/05/2018	06/06/2018	10	0	2	8	0	0	Audit completed.

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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Schools	Clarendon Juniors	1	19/04/2018	Final	Partial	18/05/2018	01/06/2018	13	0	8	5	0	0	Audit completed.
Schools	North Bradley Infants	1	19/04/2018	Final	Reasonable	15/06/2018	29/06/2018	7	0	2	5	0	0	Audit completed.
Grants	Public Health Grant	1	16/05/2018	Final	Non-Opinion	-	21/09/2018	0	0	0	0	0	0	Audit completed, and grant claim certified
Grants	Troubled Families	2	02/07/2018	Final	Non-Opinion	-	30/08/2018	0	0	0	0	0	0	Audit completed, and grant claim certified
Grants	Local Authority Bus Subsidy	2	10/07/2018	Final	Non-Opinion	-	26/09/2018	0	0	0	0	0	0	Audit completed and grant claim certified.
Follow-up	Land Charges	4	01/08/2018	Final	Non-Opinion	-	11/09/2018	0	0	0	0	0	0	Audit completed.
2018/19 Audits at Draft (Amber Status)														
Healthy Organisation – Commissioning & Procurement	Supply Chain Management	1	08/06/2018	Draft	Partial	26/09/2018		5	0	0	5	0	0	Following up for response to draft audit report from client
Healthy Organisation – Corporate Governance	Performance & Risk Management	1	01/07/2018	Draft	Partial	29/10/2018		7	1	6	0	0	0	Draft report issued.
Healthy Organisation – People & asset Management	Homelessness Reduction Act	2	02/07/2018	Fieldwork	Reasonable	06/11/2018		1	0	1	0	0	0	Small delay due to summer holiday period.

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	1	2	3	4	5	
Healthy Organisation – Financial Management	Apprenticeship Levy	3	04/09/2018	Fieldwork	Reasonable	05/11/2018		1	0	0	1	0	0	Draft report issued.
Schools	St Marys Catholic Primary	1	19/04/2018	Final	None	10/09/2018		25	3	11	12	0	0	Issue of draft and final reports delayed due to school issues.
Schools	Westbury Leigh Primary	1	25/04/2018	Draft	Reasonable	18/07/2018		4	0	0	4	0	0	Audit delayed due to sickness of School Business Manager. Chasing for response to draft audit report.
2018/19 Audits in Progress (Amber Status)														
Healthy Organisation – Commissioning & Procurement	Highways Contract – Use of Subcontractors	1	21/05/2018	Fieldwork										Audit in progress.
Healthy Organisation – Financial Management	Budget Management	2	01/07/2018	Planning and Initiation										Audit scope currently being discussed with management to focus on the key issues.
Healthy Organisation – Financial Management	Deferred Payments	1	09/05/2018	Fieldwork										Audit delayed as awaiting further information from client.
Healthy Organisation – Financial Management	Community Infrastructure Levy	2	01/06/2018	Fieldwork										Audit in progress. Scope will also include S106 agreements.

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								No. of Recs	1	2	3	4	5	
Healthy Organisation – People & asset Management	Early Years Funding	2	28/08/2018	Fieldwork									Audit Planned for Quarter 2..	
Healthy Organisation – Financial Management	Financial Regulations and Contract Standing Orders	3	1/10/2018	Planning and Initiation									Audit commenced	
Healthy Organisation – Financial Management	Traded Services with Schools	1	23/07/2018	Fieldwork									Awaiting further information from client.	
Healthy Organisation – Commissioning & Procurement	Waste Management Contract	3	31/10/2018	Planning & Initiation									Audit Planned for Quarter 3.	
Healthy Organisation – People & asset Management	Workforce Planning	2	14/08/2018	Planning and Initiation									Delay due to awaiting entry meeting with client.	
Healthy Organisation – People & asset Management	Premises Health & Safety	3	14/08/2018	Fieldwork									Audit in progress	
Healthy Organisation – People & asset Management	Property Management – Third Party Income	1	31/07/2018	Fieldwork									Small delay with start of audit due to agreeing scope with client.	
Healthy Organisation – People & asset Management	Data Breeches	2	25/10/2018	Planning and Initiation									Start of audit delayed due to availability of client.	
Healthy Organisation – Commissioning & Procurement	Housing Repairs Contract	2	03/10/2018	Planning and Initiation									Audit in progress	

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	1	2	3	4	5	
Healthy Organisation – Programme & Project Management	Families and Children (FACT) Transformation Stream	2	26/10/2018	Planning and Initiation										Audit fieldwork start to be delayed as responsible director not available until November.
Healthy Organisation – People & asset Management	People with Learning Difficulties	2	09/10/2018	Planning and Initiation										Audit to be delayed due to awaiting outcome of consultancy work and avoiding duplication.
Healthy Organisation – People & asset Management	Liquidlogic Case Management Application	2	13/09/2018	Planning and Initiation										Implementation of application delayed that likely to impact the timing of the audit.
Healthy Organisation – People & asset Management	Employment and Skills (Children’s Services)	2	30/10/2018	Planning and Initiation										Start of audit delayed due to awaiting client meeting at end of November to inform scope.
Healthy Organisation – Information Management	General Data Protection Regulations (GDPR) Compliance	1	24/10/2018	Not Commenced										Audit delayed at request of the client manager.
Schools	Thematic – Health & Safety of School Premises	2	06/08/2018	Planning and Initiation										Audit in progress
Schools	Thematic – Schools Financial Management	2	28/08/2018	Fieldwork										Audit in progress

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								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
Schools	Hilmarton Primary	4	25/09/2018	Planning and Initiation										Audit visit arranged.
Schools	Monkton Park Primary	4	25/09/2018	Planning and Initiation										Audit visit arranged.
Schools	St Thomas A Beckett Primary	3	25/09/2018	Planning and Initiation										Audit visit arranged.
Schools	Studley Green Primary	3	25/09/2018	Planning and Initiation										Audit visit arranged.
Schools	Wylve Valley Primary	3	25/09/2018	Planning and Initiation										Audit visit arranged.
Schools	Shallbourne Primary	3	25/09/2018	Planning and Initiation										Audit visit arranged.
Counter Fraud	Counter Fraud Strategy and Framework	2	19/10/2018	Planning and Initiation										To update strategy and launch including awareness across the Council.
Counter Fraud	National Fraud Initiative (NFI) Data Matching Exercise	1-4	01/04/2018	Ongoing										Ongoing review of progress made on data sets.
2018/19 Audits Planned but not Commenced (Status Green)														

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								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
Healthy Organisation – Commissioning & Procurement	Highways Consultancy Contract	3		Not Commenced										Audit Planned for Quarter 3.
Healthy Organisation – Commissioning & Procurement	Street Lighting Contract	4		Not Commenced										Audit Planned for Quarter 4.
Healthy Organisation – Commissioning & Procurement	Grounds Maintenance Contract	4		Not Commenced										Audit Planned for Quarter 4.
Healthy Organisation – Commissioning & Procurement	Adult Social Care Contracts	4		Not Commenced										Audit Planned for Quarter 4.
Healthy Organisation – Financial Management	Pension Fund Transfer	3		Not Commenced										Audit Planned for later in Quarter 3.
Healthy Organisation – Programme & Project Management	Digital Transformation Stream	3		Not Commenced										Audit Planned for later in Quarter 3.
Healthy Organisation – Programme & Project Management	Commercialisation Transformation Stream	3		Not Commenced										Audit Planned for later in Quarter 3.
Healthy Organisation – Programme & Project Management	Community Engagement Transformation Stream	4		Not Commenced										Audit Planned for Quarter 4.
Healthy Organisation – People & asset Management	Adoption	4		Not Commenced										Audit Planned for Quarter 4.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
Healthy Organisation – People & asset Management	Direct Payments	3		Not Commenced										Audit Planned for later in Quarter 3.
Healthy Organisation – People & asset Management	Financial Assessments	3		Not Commenced										Audit Planned for later in Quarter 3.
Healthy Organisation – People & asset Management	Cloud Computing	2		Not Commenced										Audit delayed due to examining the scope and current position with applications.
Healthy Organisation – People & asset Management	Cyber Security	4		Not Commenced										Audit Planned for Quarter 4.
Healthy Organisation – People & asset Management	ICT Business Continuity	4		Not Commenced										Audit Planned for Quarter 4.
Healthy Organisation – People & asset Management	Replacement Customer Services Application	4		Not Commenced										Audit Planned for Quarter 4.
Healthy Organisation – People & asset Management	Mobile Computing/Device Management	2		Not Commenced										Audit delayed as awaiting completion of laptop replacement programme
Health Organisation – Key Financial Systems	Accounts Payable	3		Not Commenced										Audit Planned for later in Quarter 3.

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								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
Health Organisation – Key Financial Systems	Accounts Receivable	3-4		Not Commenced										Audit Planned for later in Quarter 3.
Health Organisation – Key Financial Systems	Council Tax	3-4		Not Commenced										Audit Planned for later Quarter 3.
Health Organisation – Key Financial Systems	Business Rates	3-4		Not Commenced										Audit Planned for later in Quarter 3.
Health Organisation – Key Financial Systems	Housing Rents	4		Not Commenced										Audit Planned for later in Quarter 3.
Health Organisation – Key Financial Systems	Main Accounting	4		Not Commenced										Audit Planned for later in Quarter 3.
Health Organisation – Key Financial Systems	Treasury Management	3-4		Not Commenced										Audit Planned for later in Quarter 3.
Health Organisation – Key Financial Systems	HR/Payroll	3-4		Not Commenced										Audit Planned for later in Quarter 3.
Health Organisation – Key Financial Systems	Pensions	4		Not Commenced										Audit Planned for Quarter 4.
Health Organisation – Key Financial Systems	Housing and Council Tax Benefits	3-4		Not Commenced										Audit Planned for Quarter 3.

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								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
Follow-up	ICT Asset Management	3		Not Commenced										Audit Planned for later in Quarter 3.
Follow-up	Accounts Receivable	3		Not Commenced										Audit Planned for later in Quarter 3.
Follow-up	Accounts Receivable	3		Not Commenced										Audit Planned for later in Quarter 3.
Grants	Growth Hub	4		Not Commenced										Audit Planned for Quarter 4.
Counter Fraud	Fraud Intelligence Hub	1-4		Not Commenced										Delay by CIPFA in developing hub fro pilot.
Counter Fraud	Data Analytics Exercises	1-4		Not Commenced										To carry out in quarter 4.
Counter Fraud	Organisational Fraud Awareness	1-4		Not Commenced										To carry out in quarter 4.
Counter Fraud	Investigations	1-4		Not Commenced										Reactive to referrals received but none so far for year.
Client Support (Status Green)														
Contingency	Audit Contingency	1-4		Included for unplanned audits resulting from emerging risks, management concerns including outcomes from Council's Transformation Streams.									None	

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments	
								1 = Major			↔		5 = Minor		
								No. of Recs	1	2	3	4	5		
Client Support	Corporate Advice	1-4					Ongoing through year							None	
Client Support	Annual Governance Statement	1-4					Ongoing through year							None	
Client Support	Audit Committee/Members Liaison	1-4					Ongoing through year							None	
Client Support	External Audit Liaison	1-4					Ongoing through year							None	
Client Support	Planning/Client Liaison	1-4					Ongoing through year							None	
Client Support	CLT Attendance and Reporting	1-4					Ongoing through year							None	
Client Support	Follow Up Contingency	1-4					Ongoing through year							None	

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								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
Healthy Organisation – Programme & Project Management	Programme Management Framework	2	09/01/2018	Draft	Reasonable	19/02/2018	05/11/2018	5	0	0	5	0	0	Start of audit delayed due to management agreement of scope. Response delayed due to Salisbury Crisis, change and discussions over recommendations.
Healthy Organisation – Commissioning & Procurement	Client Passenger Transport	1	25/08/2017	Final	Reasonable	24/09/2018	09/10/2018	3	0	1	2	0	0	Delay due to other work priorities and availability of client.
Healthy Organisation – People & Asset Management	Housing Needs	3	11/01/2018	Final	Substantial	18/10/2018	30/10/2018	0	0	0	0	0	0	Delay due to other work priorities and change of lead auditor. .
Healthy Organisation – People & Asset Management	Maintenance of Council Property	4	01/02/2018	Final	Partial	01/08/2018	29/08/2018	7	0	3	4	0	0	Delay due to other work priorities and awaiting information from client.
Healthy Organisation – Information Management	Cyber Security	1	21/08/2017	Final	Reasonable	16/04/2018	01/11/2018	2	0	0	2	0	0	Delay due to other work priorities and issues emerging.
Healthy Organisation – Information Management	Information Sharing Protocols with Partners	4	01/03/2018	Final	Reasonable	19/10/2018	05/11/2018	0	0	1	0	0	0	Delay due to other work priorities.

Audit Plan Area	Audit Title	Quarter Planned	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report	Final Report	Recommendations/Actions	Comments
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		Start				Issued	Issued	1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
Schools	Schools Banking Arrangements (Thematic)	2	25/09/2017	Final	Reasonable	24/01/2018	31/10/2018	8	0	0	8	0	0	Audit delayed in part due to long term sickness of key client officer.
Schools	Schools ICT Security (Thematic)	1	20/03/2018	Final	Reasonable	08/07/2018	01/11/2018	17	0	1	16	0	0	Start of audit delayed at request of management. Report delayed due to discussions on best way to take forward and communicate to schools to maximise improvement
Schools	Schools HR/Payroll (Thematic)	3	20/03/2018-	Final	Reasonable	08/07/2018	01/11/2018	10	0	0	10	0	0	Start of audit delayed at request of management. Report delayed due to discussions on best way to take forward and communicate to schools to maximise improvement
Counter Fraud – Internal Audit Reviews	Schools Admissions and Places Planning Final	3	01/02/2018-	Final	Reasonable	03/07/2018	21/08/2018	2	0	2	0	0	0	Due to service pressures (School Admissions) agreed with client to delay fieldwork.
Counter Fraud – Proactive and Preventative	Whistleblowing Arrangements	2	03/10/2017	Final	Reasonable	08/05/2018	31/10/2018	4	0	0	4	0	0	Wider corporate project delayed. Now expected Qtr 4 so report agreed and issued.
Counter Fraud – Proactive and Preventative	Fraud Referral Process	2	01/03/2018	Final	Partial	31/10/2018	31/10/2018	3	0	1	2	0	0	Audit part of planned wider corporate project delayed. Now expected Qtr 4 so report agreed and issued.
Healthy Organisation – Financial Management	Better Care Fund	4	06/01/2018	Merged	-	-	-	-	-	-	-	-	-	Agreed with client little value from audit and undertook other audit work in the area.

Requested by Management	European Funding	3	27/02/2018	Merged	-	-	-	-	-	-	-	-	-	-	Duplication with LEP audit and therefore of no value.
Healthy Organisation – Corporate Governance	Swindon and Wiltshire Local Enterprise Partnership (LEP)	2	05/01/2018	Deferred to Qtr 4 2018/19.	-	-	-	-	-	-	-	-	-	-	Structural changes to LEPs and new financial governance framework expected from MHCLG.
Healthy Organisation – Commissioning & Procurement	ICT Traded Services with Wiltshire Police	2	21/08/2017	Deferred to Qtr 3 2018/19	-	-	-	-	-	-	-	-	-	-	Some initial work carried out but information required delayed until 2018/19.
Healthy Organisation – Corporate Governance	Healthy Organisation Update	3	15/01/2018	Cancelled	-	-	-	-	-	-	-	-	-	-	Delayed start to January 2018 agreed at request of management due to LGA Peer Review. Further delay due to availability of management due to Salisbury crisis and other priorities and available of audit staff resource.
Healthy Organisation – Financial Management	Special Educational Needs	2	09/08/2017	Cancelled	-	-	-	-	-	-	-	-	-	-	Agreed with client little value from audit as undertook other audit work in the area. Depending on risk assessment outcome, likely to be included in 2019/20 plan.