

INTERNAL AUDIT ANNUAL REPORT

Purpose of the Report

1. Executive Summary

- 1.1 There is a statutory requirement for the Council to have an adequate internal audit function, and for that function to provide an annual opinion on the system of control operated at the council. The attached report at Appendix A and other appendices sets out the conclusions of the South West Audit Partnership (SWAP – the Council’s Internal Audit provider). Overall, SWAP has assessed the control environment as providing ‘reasonable assurance’. This is in line with previous years.
- 1.2 During the year the audit plan was reviewed by the Section 151 officer and reported to Audit Committee, this identified a number of audits would be deferred until 2015/16 or were no longer required due to changes in the risk environment following or anticipated from operational changes being / to be made. Internal Audit also underwent significant restructure in the later part of the year. Despite all of this a review by the Council’s external auditors (KPMG) found that the service was fully compliant in most areas with only minor deficiencies in a small number of areas. Action plans are in place to address all points raised by KPMG.
- 1.3 SWAP carried out 90 audit assignments in year, with 85% of the planned audits to be delivered completed by 31st March 2015, and the remainder expected to be completed by 30th June 2015. From these audits 375 recommendations were made with the majority accepted and only 5 (1.3%) being identified as high risk. A total of 13 audits concluded ‘partial assurance’ and three (5%) ‘no assurance’ – action plans are in place to address all these areas and findings have been reported at previous Audit Committees.
- 1.4 There remains a longer than targeted delay in finalising reports. It is hoped that this will in the main be addressed by the new audit approach in 2015/16, however this needs to be continually reviewed by the Committee.
- 1.5 This report sets out in more detail the performance and conclusions of SWAP, with reference to their reports and records at Appendices A and B. It is also my opinion that the Committee can take assurance from the Council’s overall arrangements, as outlined in Section 3, that an “effective internal audit” function is in place and that this has been evidenced.

2. Introduction

- 2.1 The Accounts and Audit (Amendment) (England) Regulations 2011 place a statutory duty on local authorities to maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with proper practices in relation to internal control.
- 2.2 The guidance accompanying the Regulations recognises the 'Public Sector Internal Audit Standards' as representing 'proper internal audit practices'. The Standard defines the way in which the internal audit service should be established and undertakes its functions.
- 2.3 The Regulations also require the Authority, at least once in each year, to conduct a "review of the effectiveness of internal audit" and that the findings are used to inform the review of its "system of internal control". The Regulations also state that this should be undertaken by a committee of the Authority (or by members of the Authority meeting as a whole) prior to approving the Annual Governance Statement.
- 2.4 One of the key requirements is that Internal Audit should prepare a formal annual report and, in addition, should make arrangements for interim reporting during the course of the year to provide the Committee with an awareness of significant issues that are emerging from internal audit work.
- 2.5 These two reporting requirements are achieved through this report and the presentation of regular quarterly reports of internal audit's work and details of any significant risks that have been identified through this work throughout the year. Both reports include a full list of completed audits, together with their corresponding "assurance" rating and ranking of any recommendations that have been made.
- 2.6 The Standard also requires that an opinion is given on the overall adequacy and effectiveness of the internal control environment from the work undertaken by the Service. Following a re-structure of the SWAP Senior Management Team, this assurance is provided by the Director of Planning (SWAP).
- 2.7 It also places a further specific requirement that the report must draw attention to any issues judged relevant for consideration in the preparation of the Council's Annual Governance Statement.

3. Scope of Internal Audit Work

- 3.1 Internal audit work is programmed in accordance with the Audit Plan for the year which, following a wide ranging consultation process is reported to and approved by this Committee. This constitutes the operational work programme which is commissioned from, and undertaken by, the South West Audit Partnership (SWAP) on behalf of the Council.

- 3.2 The Annual Internal Audit Plan is compiled in accordance with the requirements of the Standard using a risk-based approach. This has regard to the full spectrum of the Council's operations and activities, not simply financial matters.
- 3.3 Reactive work assignments also strongly feature in the work delivered by the Service. These can occur for a variety of reasons and each looks to consider and address emerging issues that are either identified during audit review work, or which are brought to us by senior management and/or reported to the Council from external sources (e.g. Financial Irregularities, Whistle blowing referrals, Special Projects etc.). Dependent upon the specific circumstances these can lead to extremely time consuming pieces of work. However, these assignments represent an extremely important aspect of our support work for the Council in ensuring that the integrity and reputation of the Authority is upheld and that the control environment remains robust to support the effective stewardship of the public purse.

4. Review of the Effectiveness of Internal Audit

- 4.1 The Accounts and Audit Regulations require that the Authority undertakes, at least once in each year, a "review of the effectiveness of internal audit". They also require that the findings of this review inform the Council's consideration of its "system of internal control" leading to the compilation of the Council's Annual Governance Statement.
- 4.2 Guidance suggests that where there is an Audit Committee, this is the appropriate group to receive and consider the results of the review as this committee already has oversight of internal audit. However, the guidance does not cover the form that the review should take.
- 4.3 Internal Auditing Standards
- 4.3.1 As explained earlier, for the 2014/15 year of audit, the Public Sector Internal Audit Standards (PSIAS) were recognised as the proper practice for the internal audit function in local authorities.
- 4.3.2 Following the decision by the Council to join the South West Audit Partnership with effect from November 2011, compliance with the requirements of these Standards are contained in the 'Internal Audit Charter', which is presented for consideration and approval to this Committee annually, alongside the Audit Plan.
- 4.4 External Audit's Assessment of the Internal Audit
- 4.4.1 The External Auditor reviews the work carried out by Internal Audit and, wherever possible, places reliance on this work to help them discharge their duties more efficiently and effectively in reaching their own independent assurance opinion. This is generally referred to as the 'managed audit approach' through which the Authority's key controls are examined.

4.4.2 In seeking to place reliance on the work of internal audit, the External Auditor also looks to satisfy themselves in respect of the respective competence of the Service. In 2013/14 this was with reference to the CIPFA Code of Practice for Internal Audit and the outcomes reported to this Committee in September 2013. Their review considers performance against the following key elements of the Standard, with assessment awarded against each element (i.e. either 'Non-Compliant'; 'Minor Deficiencies'; or 'Fully Compliant' with the Standard). Their conclusions were as follows;

<u>Standard</u>	<u>Assessment of Internal Audit</u>
Scope of internal audit	Fully Compliant
Independence	Fully Compliant
Ethics for internal audit	Fully Compliant
Audit Committee	Minor Deficiencies
Relationships with management, other auditors and other review bodies	Minor Deficiencies
Staffing, training and development	Fully Compliant
Audit strategy and planning	Fully Compliant
Undertaking audit work	Minor Deficiencies
Due professional care	Fully Compliant
Reporting	Fully Compliant
Performance, quality and effectiveness	Minor Deficiencies

4.4.3 These judgements are extremely pleasing and reassuring, especially as they are the subject of independent assessment.

4.4.4 The Council's external auditor, KPMG, is scheduled to present their 'Interim Audit Report' elsewhere on this Committees agenda which also provide their view on the performance of the Council's internal audit arrangements for 2014/15.

4.5 Service Improvement Plan - SWAP

4.5.1 The Council's Internal Audit Service is fully committed to a process of continuous improvement. Membership of SWAP provides an opportunity to work collaboratively with other councils; secure access to a much wider pool of staff; benefit from increased levels of knowledge and expertise; provide improved development and career opportunities for auditors; and, at the same time, deliver cost efficiencies.

4.5.2 SWAP has also benefited from a structured review involving a self-assessment and external validation process. This has sought to map its current service arrangements against the internationally recognised standards of the Institute of Internal Auditors (IIA). The review again provided a positive outcome judging the Partnership to be acting in accordance with recognised practice. This review also ensures that SWAP complies with the new requirement of the Public Sector Internal Audit Standards that a periodic independent review takes place, at least every 5 years.

4.6 Annual and Quarterly Reporting

4.6.1 Annual and quarterly reporting of Internal Audit activity to this Committee is well established. The reports detail any significant weaknesses identified during internal audit reviews and assist Committee in monitoring the timely rectification of them. This provides one of the key strands of evidence for the Council's Annual Governance Statement.

4.7 Performance Measures

4.7.1 In addition to other independent external judgements and measures referred to above, the Internal Audit Service has also established a number of key performance targets to measure service delivery and its quality. The previous year's results for SWAP are shown in brackets for comparison purposes.

Performance Target	Average Performance
<u>Audit Plan</u> Percentage Completion – 90% or more	85% to 31st March 2015 (100%)
<u>Draft Reports</u> Reports Issued within 5 days Reports Issued within 10 days	52% (55%) 74% (69%)
<u>Final Reports</u> Reports Issued within 10 days of discussion of draft report	29% (22%)
<u>Quality of Audit Work</u> Individual Audit Assignment Feedback 'Customer Satisfaction Questionnaires'	83% (82%)

5. **Conclusion**

5.1 This report, when considered in conjunction with the reports presented to the Committee for previous quarters of the financial year, highlights a considerable amount of work undertaken by the Internal Audit Service during 2014/15.

5.2 It is also my opinion that the Committee can take assurance from the Council's overall arrangements, as outlined in Section 3, that an "effective internal audit" function is in place and that this has been evidenced.

5.3 I would also welcome any further observations that Members may have on areas for improvement that would strengthen the current arrangements.

Proposal

1. Members are asked to note the opinion of the Director of Planning (SWAP).

Reasons for Proposals

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

Michael Hudson
Associate Director, Finance, S.151 Officer

Report author: **Michael Hudson**
01225 713601
michael.hudson@wiltshire.gov.uk

Unpublished documents relied upon in the preparation of this Report: None.

Appendices: A – IA Annual Report 2014/15
 B – IA detailed Audit Plan and monitoring statement 2014/15



Wiltshire Council

Annual Report and Opinion 2014-15

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The contacts at SWAP in connection with this report are:

Gerry Cox
Chief Executive
Tel: 01935 385906
gerry.cox@southwestaudit.co.uk

Dave Hill
Director of Planning
Tel: 01935 385906
david.hill@southwestaudit.co.uk

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Annual Opinion:

The Director is required to provide an annual opinion report to support the Annual Governance Statement.

“generally risks are well managed”

Director of SWAP Opinion

Over the year SWAP have found Senior Management of Wiltshire Council to be supportive of SWAP findings and responsive to the recommendations made. In addition there is a good relationship with Management whereby they feel they can approach SWAP openly into areas where they perceive potential problems and again welcome the opportunity to take on board recommendations for improvement. The follow up work confirms the responsive nature of management at Wiltshire Council in implementing agreed recommendations to mitigate any exposure to risk.

Considerable work has been undertaken to address the gaps in the corporate risk management processes and I am pleased that this has improved significantly. The introduction of recommendation monitoring and the new style of reporting to the Audit Committee by Internal Audit has also strengthened the overall risk, governance and control framework of the Council.

Therefore, I have considered the balance of audit work and outcomes against this environment and am able to offer reasonable assurance in respect of the areas reviewed during the year, as most were found to be adequately controlled. Generally risks are well managed but some areas require the introduction or improvement of internal controls to ensure the achievement of objectives. Whilst I have limited concerns regarding some aspects of the control environment, I do not consider there to be any areas of significant corporate concern.

Annual Opinion:

The Director of Planning is required to provide an annual opinion report to support the Annual Governance Statement.

Purpose of Report

The Accounts and Audit Regulations (England) 2011 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 governance, risk management 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 and Members are asked to note its content.

Internal Audit Service:

The Internal Audit Service for Wiltshire Council is provided by South West Audit Partnership (SWAP).

Background

The Internal Audit service for Wiltshire Council is provided by the South West Audit Partnership (SWAP). SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the PSIAS. The work of the partnership is 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. Primarily the work of the service is based on the Annual Plan agreed by Senior Management and this Committee. This report summarises the activity of SWAP for the year April 2014 to March 2015.

Summary of Work 2014/15

The agreed Annual Audit Plan covers the following key areas of Activity:

- Operational Audit
- Key Control Audit
- Governance Audit
- Schools Audit
- ICT Audit
- Grants
- Follow Up
- Other Reviews

Internal Audit Work Programme

The schedule provided at Appendix B contains a list of all audits agreed for inclusion in the Annual Audit Plan 2014/15 and the final outturn for the financial year (included audits carried forward from 2013-14). In total, 90 audit reviews have been undertaken during the year. Members will note that the audit plan should always remain flexible and for 2014-15 there were many changes. In addition, the approach for 2015-16 audit plan is focussed on Combined Assurance so it has been agreed that we will not carry forward audits that would clearly be included with the potential for duplication.

Any changes to the plan have been reported to the Committee on a quarterly basis and the final position is as shown in Appendix B.

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.

A breakdown of these 90 audit assignments is as follows:

Advice	5	Follow Up	5	Governance	3
Grant Certification	9	ICT	8	Key Financial Control	11
Non Opinion	3	Operational	27	Schools	17
Special Projects	2				

Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations that have been raised with management. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions”.

Completed Audit Assignments 2014/15

The Annual Audit Report and Opinion covers the following key areas of Activity:

- OPERATIONAL AUDITS
- SPECIAL PROJECTS
- CERTIFICATON WORK
- FOLLOW UP WORK

Audits Completed

Operational Audits are a detailed evaluation of a service or functions control environment. A risk evaluation matrix is devised and controls are tested. Where weaknesses or areas for improvement are identified, actions are agreed with management and target dated.

83 Audits (excluding Special projects and Follow Up work) were undertaken by SWAP for the period April 2014 to March 2015. 10 audits are at "draft report status", 13 are "in progress" or at "discussion stage" or "review stage" and 60 have now been completed to "final report status". Of the 60 reports that have been issued to final stage 13 received "partial assurance" rating, however only three (5%) were considered to represent a significant risk to the Authority. Of the 60 reports that were issued to final report status, some 375 actions for improvement were agreed with Management.

Special Projects - Occasionally when Management identify a potential area for specific attention or an unexpected problem arises in a service area, Internal Audit are requested to undertake a review to provide advice and, if appropriate, recommendations for improvement. In some cases it may be necessary to defer planned reviews in order to complete these special reviews, but where ever possible the impact on the delivery of the plan has been minimised. Two additional unplanned audits were undertaken during the period April 2014 to March 2015 all of which have been completed and noted to previous Audit Committees.

Follow Up Work - is carried out to confirm that any recommendations from the original audit, where a "partial" or "none" opinion was afforded, have been completed as agreed. Five Follow Up Audits were undertaken during the period April 2014 to March 2015 and it is pleasing to note that all high priority actions have been reviewed and management action to address these confirmed.

Completed Audit Assignments 2014/15

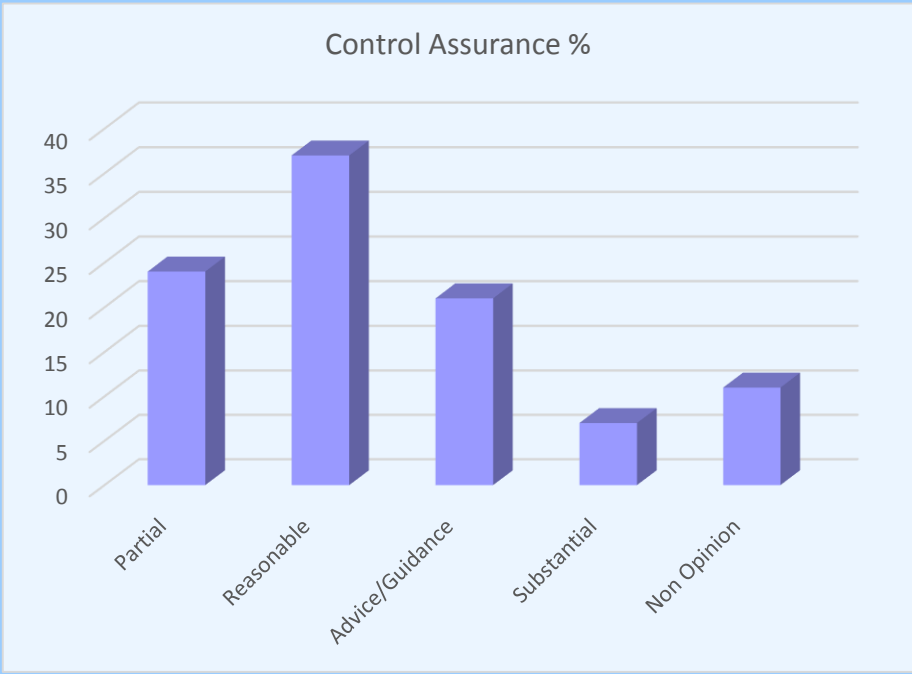
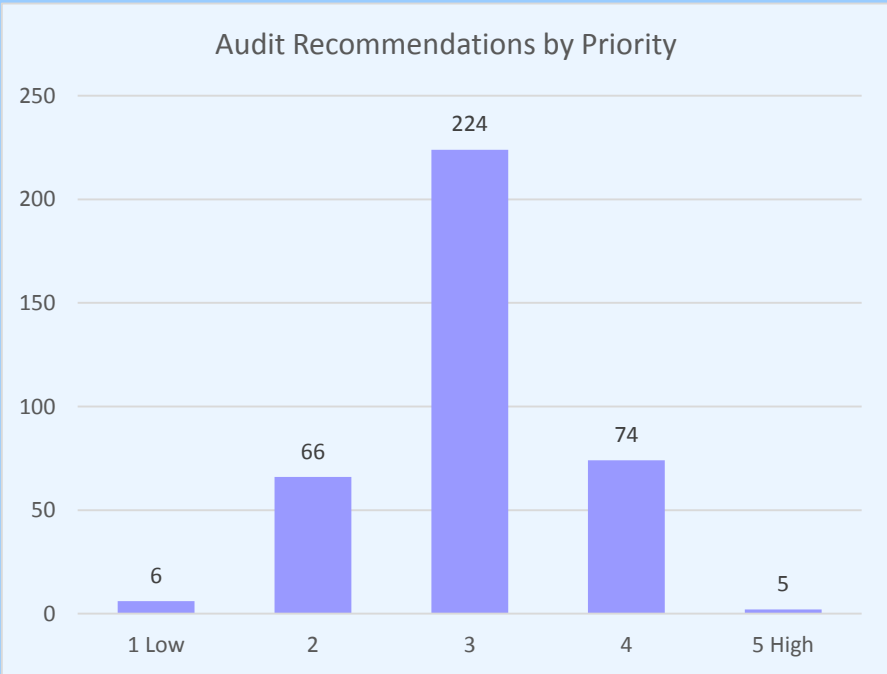
The Annual Audit Report and Opinion covers the following key areas of Activity:

- OPERATIONAL AUDITS
- SPECIAL PROJECTS
- CERTIFICATON WORK
- FOLLOW UP WORK

Audits Completed

Advice and Guidance – Internal Audit are always keen to provide advice and guidance to all Wiltshire Council staff in any matters relating to Finance, Governance, Risk and Control. Sometimes the valuable nature and benefits derived from this ongoing advice to the organisation can be overlooked.

Summary of Control Assurance and Recommendations



Performance:

The Chief Executive of the Partnership reports performance on a regular basis.

SWAP Performance

SWAP now provides the Internal Audit service for 14 Councils and additionally many subsidiary bodies.

Performance Target	Average Performance
<u>Audit Plan</u>	
Percentage Completion 90% or more	85% <i>(2013/14 – 100%)</i> The remaining 13 reviews will be completed by the end of June 2015
<u>Draft Report</u>	
Reports Issued within 5 working days	52% <i>(2013/14– 55%)</i>
Reports issued within 10 working days	74% <i>(2013/14 – 69%)</i>
<u>Final Reports</u>	
Reports issued within 10 working days of discussion of draft report	29% <i>(2013/14 - 22%)</i>
<u>Quality of Audit Work</u>	
Individual Audit Assignment Feedback - <i>‘Customer Satisfaction Questionnaires’</i>	83% <i>(2013/14 – 82%)</i>

Performance:

The Chief Executive of the Partnership reports performance on a regular basis.

SWAP Performance

Plan Delivery

With regards to the 2014/15 Annual Plan for Wiltshire Council, 83 reviews undertaken of which 13 remain in progress equating to a completion rate of 85% although it is anticipated that by the end of June this will be 100% which is normal given the timing of audit work for many systems is skewed to the end of the financial year. It was necessary to defer or remove a number of assignments to accommodate the transformational change agenda and other assurance work undertaken. For those reviews still showing as 'In Progress', testing in most cases has been completed and these are targeted to be finalised before the end of June 2015.

The KPI's regarding the timely issue of draft and final reports appears disappointing and certainly requires improvement and we are in discussions with the Section 151 Officer over plans to address this. However, the quality of work and acceptance of recommendations has improved and is a significant factor in the completing of audits. Also the nature of some of the work during year was advisory and responsive and therefore delays in agreeing the content of some reports was somewhat inevitable. To put the targets into context the actual average days are below:

Draft report within 5 days – actual average 9 days
 Final report within 10 days - actual average 32 days.

At the close of each audit review a Customer Satisfaction Questionnaire is sent out to the service manager or nominated officer. The aim of the questionnaires is to gauge satisfaction against timeliness, quality and professionalism. As part of the Balanced Scorecard presented to the SWAP Board, a target of 85% is set where 75% would represent good. The latest Scorecard across the Partnership shows the current average feedback score to be 78%. For Wiltshire Council the average feedback score was 83% which is an improvement from 2013-14.

SWAP strives to deliver audit excellence and works hard to demonstrate VFM, increased productivity and quality outputs for its Partner Councils

SWAP Performance

External Review by Local Partnerships

Two years ago now, SWAP became a publically owned Company Limited by guarantee. During the year, a review of SWAP by Local Partnerships, an organisation jointly owned by HM Treasury and the Local Government Association was undertaken. The purpose of the review was to assess the benefits realised by the Partnership and its on-going commercial delivery. In short the conclusion of the review, in relation to SWAP, was that “all of its key objectives have been achieved”.

The review team summarised the following as positive outcomes achieved since incorporation:

- More efficient decision-making
- Scope for more flexible and proactive management
- Economies of scale which facilitate the development of specialist skills enabling more resilience
- Effective leveraging of technology
- Training and professional development opportunities for staff
- Effective partnership working and ‘best practice’ knowledge transfer across member organisations
- Ability to provide a cost effective service tailored to individual members budgetary needs.

SWAP strives to deliver audit excellence and works hard to demonstrate VFM, increased productivity and quality outputs for its Partner Councils

SWAP Performance

PSIAS and Financial Control

The Public Sector Internal Audit Standards (PSIAS) require that there should be an external quality review to validate that Internal Audit Teams are conforming to the International Professional Standards at least every five years. SWAP carried out such an assessment in 2012 and at that time agreed that it would be best practice to complete such a review every three years and therefore we have commissioned our next review to take place in September 2015. As a result of the quality review, a Quality Assessment Improvement Plan (QAIP) is produced. This document is a live document, reviewed regularly by the SWAP Board to ensure continuous improvement.

And finally, just like any other Company and Wiltshire Council itself, our accounts are subject to both Internal and External Audit Review. Again, purely for information, I attach the report of the Internal Auditors and provide assurance that all actions have been completed or in progress.



Audit No	Directorate/Service	Audit Area	Audit Type	Audit Name	Quarter	Status	Opinion	Proposed Draft Report	Draft Issued	Proposed Final	Final Issued	No. of recs	Recommendations					Comments
													5	4	3	2	1	
PROJECTS CURRENTLY IN PROGRESS (STATUS GREEN)																		
1	Adult Social Care Operations	Adult Social Care	Operational	Monitoring Capacity of Social Workers	April 2014	2 - In Progress		15/10/2014		29/10/2014		0	0	0	0	0	0	This is to recommence in 2015-16 due to resource issues.
2	Transformation	Programme Office	Grant Certification	Wilts on line project	July 2014	2 - In Progress		14/06/2015		28/06/2015		0	0	0	0	0	0	This audit has nearly been concluded with approximately 4 days work to complete. Target date for completion June 2015.
3	Finance	Trust Funds	Operational	Trust Funds Administration	July 2014	2 - In Progress		16/06/2015		30/06/2015		0	0	0	0	0	0	This audit was delayed due to staff redundancies and sickness but will now be completed in June 2015.
4	Finance	VAT	Operational	Payment and Recovery of VAT	July 2014	2 - In Progress		06/06/2015		20/06/2015		0	0	0	0	0	0	This audit was delayed due to staff redundancies and sickness but will now be completed in June 2015.
5	Schools - Secondary (incl Upper)	Abbeyfield School	School	Abbeyfield School	July 2014	2 - In Progress		04/06/2015		18/06/2015		0	0	0	0	0	0	This as at 04/06/2015 was agreed to be deferred to quarter 2 by the LEA.
6	Transformation	Programme Office	Operational	SIBS Project	August 2014	2 - In Progress		N/A		N/A		0	0	0	0	0	0	Additional work agreed with Programme Office - Terms of Reference still to be agreed - discussions still ongoing awaiting further confirmation from client. This is likely to be an advisory piece of work.
7	Children's Social Care	Foster Carers	Follow Up	Foster Carer Reports Follow Up	January 2015	2 - In Progress		19/06/2015		30/06/2015		0	0	0	0	0	0	Completion due June 2015.
AUDITS AT REVIEW, DISCUSSION OR DRAFT STAGE (STATUS GREEN)																		
8	Finance	Imprests	Operational	Unannounced imprest sites visits	April 2014	3 - Fieldwork Completed/Review	Non Opinion	19/06/2015	N/A	30/06/2015		0	0	0	0	0	0	
9	Economic Development & Planning	Economic Development	Special Investigation	LEP	October 2014	3 - Fieldwork Completed/Review		14/04/2015	12/05/2015	28/04/2015		0	0	0	0	0	0	
10	Schools - Primary (incl First, Infant & Junior)	Ogbourne St George & St Andrew VC CE Primary School	Special Investigation	Ogbourne St George & St Andrew Investigation	January 2015	3 - Fieldwork Completed/Review		25/02/2015	N/A	11/03/2015		0	0	0	0	0	0	
11	Children's Commissioning & Performance	Troubled Families	Grant Certification	Troubled Families Phase 1 14/15	February 2015	3 - Fieldwork Completed/Review		N/A	N/A	N/A		0	0	0	0	0	0	This is a grant claim and key dates are not applicable.
12	Children's Commissioning & Performance	Safeguarding (Child Protection)	Operational	Safeguarding	July 2014	4 - Discussion Document		31/03/2015	12/05/2015	14/04/2015		0	0	0	0	0	0	
13	Finance	Payroll	Key Control	Payroll	October 2014	4 - Discussion Document		04/02/2015	20/01/2015	18/02/2015		0	0	0	0	0	0	
14	Information Services	IT Infrastructure	ICT	WUC_Corporate ICT Processes	October 2014	4 - Discussion Document		25/05/2015	01/05/2015	08/06/2015		0	0	0	0	0	0	
15	Schools & Learning	Themed Reviews	Operational	Prevention of Fraud	June 2014	4 - Discussion Document	Non Opinion	N/A	N/A	N/A		0	0	0	0	0	0	
16	Schools & Learning	Themed Reviews	Governance, Fraud & Corruption	Business Continuity Arrangements	May 2014	4 - Discussion Document	Non Opinion	N/A	N/A	N/A		0	0	0	0	0	0	
17	Economic Development & Planning	Development Control	Operational	S.106 monies/Community Infrastructure Levy (CIL)	April 2014	5 - Draft	Substantial	23/09/2014	27/05/2015	11/06/2015		0	0	0	0	0	0	
18	Core Cross-Cutting	Corporate Governance	Governance, Fraud & Corruption	Risk and Performance Management	July 2014	5 - Draft	Reasonable	23/12/2014	29/05/2015	11/06/2015		0	0	0	0	0	0	
19	Adult Care Commissioning & Housing	Housing Rents	Key Control	Housing Rents	October 2014	5 - Draft	Reasonable	06/03/2015	02/03/2015	20/03/2015		0	0	0	0	0	0	

Audit No	Directorate/Service	Audit Area	Audit Type	Audit Name	Quarter	Status	Opinion	Proposed Draft Report	Draft Issued	Proposed Final	Final Issued	No. of recs	Recommendations					Comments
													5	4	3	2	1	
20	Finance	Accounts Receivable	Key Control	Accounts Receivable	October 2014	5 - Draft	Substantial	24/02/2015	29/04/2015	10/03/2015		0	0	0	0	0	0	The key financial controls reports were amalgamated into one overall report to aid a more efficient report clearance process.
21	Finance	General Ledger & Financial Accounting	Key Control	GL & Financial Accounting	October 2014	5 - Draft	Substantial	06/02/2015	29/04/2015	20/02/2015		0	0	0	0	0	0	
22	Finance	Housing & Council Tax Benefits	Key Control	Housing & Council Tax Benefits	October 2014	5 - Draft	Reasonable	10/02/2015	29/04/2015	24/02/2015		0	0	0	0	0	0	
23	Finance	Pensions	Key Control	Pensions	October 2014	5 - Draft	Substantial	06/02/2015	29/04/2015	20/02/2015		0	0	0	0	0	0	
24	Finance	Treasury Management	Key Control	Treasury Management	October 2014	5 - Draft	Substantial	06/02/2015	29/04/2015	20/02/2015		0	0	0	0	0	0	
25	Information Services	Civica Cash Receipting	Follow Up	WUC_Civica Cash Receipting	October 2014	5 - Draft	Non Opinion	30/03/2015	07/04/2015	13/04/2015		0	0	0	0	0	0	
26	Schools - Primary (incl First, Infant & Junior)	Heytesbury CofE Primary School	School	Heytesbury CofE Primary School	July 2014	5 - Draft	Reasonable	03/02/2015	09/03/2015	17/02/2015		0	0	0	0	0	0	
27	Schools - Primary (incl First, Infant & Junior)	Somerfords Walter Powell VA CofE Primary School	School	Somerfords Walter Powell VA CofE Primary School	July 2014	5 - Draft	Partial	23/10/2014	17/02/2014	06/11/2014		0	0	0	0	0	0	
RECOMMENDATIONS												0	0	0	0	0	0	

2014 - 15 AUDITS COMPLETED (STATUS GREEN)

28	Highways & Transport	Car Parking Services	Operational	Residential Parking Permits	April 2014	7 - Completed	Reasonable	03/09/2014	02/10/2014	17/09/2014	19/03/2015	15	0	0	14	1	0	
29	People & Business Services	Expense Claims	Operational	Expense Claims - HMRC	July 2014	7 - Completed	Partial	08/10/2014	17/10/2014	22/10/2014	19/12/2014	5	0	1	4	0	0	
30	Finance	Pensions	Operational	Administration of Pensions	April 2014	7 - Completed	Reasonable	23/09/2014	18/02/2015	07/10/2014	01/04/2015	9	0	0	9	0	0	
31	Environment, Waste & Leisure	Neighbourhood	Grant Certification	Local Sustainable Transport Fund Grant Certification	April 2014	7 - Completed	Non Opinion	N/A	N/A	N/A	16/03/2015	0	0	0	0	0	0	
32	Schools - Primary (incl First, Infant & Junior)	Bowerhill Primary School	School	Bowerhill Primary School	May 2014	7 - Completed	Partial	30/06/2014	23/06/2014	14/07/2014	16/10/2014	24	0	4	16	4	0	
33	Finance	Council Tax	Key Control	Council Tax & NDR	October 2014	7 - Completed	Reasonable	06/02/2015	19/03/2015	20/02/2015	19/03/2015	3	0	0	1	2	0	
34	Finance	Non Domestic Rates	Key Control	NDR	October 2014	7 - Completed	Reasonable	06/02/2015	19/03/2015	20/02/2015	19/03/2015	0	0	0	0	0	0	
35	Information Services	Northgate Benefit System	ICT	WUC_IT - Revenues & Benefits (Northgate)	October 2014	7 - Completed	Substantial	03/02/2015	10/04/2015	17/02/2015	29/04/2015	0	0	0	0	0	0	
36	Information Services	QL Housing Management System	ICT	WUC_QL Housing Management System IT Controls	October 2014	7 - Completed	Non Opinion	27/01/2015	27/01/2015	10/02/2015	27/01/2015	0	0	0	0	0	0	
37	Information Services	SAP IT Key Control	ICT	WUC_IT General Controls - SAP	October 2014	7 - Completed	Reasonable	14/04/2015	23/04/2015	28/04/2015	12/05/2015	15	0	1	10	4	0	
38	Schools - Primary (incl First, Infant & Junior)	Coombe Bissett CofE Primary School	School	Coombe Bissett CofE Primary School	July 2014	7 - Completed	Reasonable	04/12/2014	04/12/2014	18/12/2014	13/02/2015	9	0	1	3	5	0	
39	Schools - Primary (incl First, Infant & Junior)	Kennet Valley	School	Kennet Valley	July 2014	7 - Completed	Reasonable	24/11/2014	20/11/2014	08/12/2014	04/12/2014	2	0	0	1	1	0	

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													5	4	3	2	1	
40	Schools - Primary (incl First, Infant & Junior)	Chilmark & Fonthill Bishop CofE Aided Primary School	School	Chilmark & Fonthill Bishop CofE Aided Primary School	July 2014	7 - Completed	Reasonable	12/11/2014	06/11/2014	26/11/2014	21/11/2014	8	0	0	4	3	1	
41	Transformation	Closure of Offices	Follow Up	Access Passes	August 2014	7 - Completed	Substantial	03/11/2014	25/09/2014	17/11/2014	02/10/2014	0	0	0	0	0	0	
42	Economic Development & Planning	Economic Development	Grant Certification	Growth Hub	January 2015	7 - Completed	Non Opinion	N/A	N/A	N/A	N/A	0	0	0	0	0	0	
43	Adult Social Care Operations	Care Management & Quality	Follow Up	Referrals & Assessments Follow Up	January 2015	7 - Completed	Non Opinion	N/A	N/A	N/A	N/A	0	0	0	0	0	0	
44	Adult Care Commissioning & Housing	Court of Protection	Operational	Court of Protection	April 2014	7 - Completed	Partial	04/08/2014	17/09/2014	18/08/2014	15/12/2014	14	0	3	7	4	0	
45	Public Health & Public Protection	Emergency Planning	Operational	Emergency Planning	April 2014	7 - Completed	Reasonable	16/09/2014	15/10/2014	30/09/2014	03/11/2014	8	0	2	4	2	0	
46	Public Health & Public Protection	Environmental Health	Operational	Private Water Supplies	April 2014	7 - Completed	Reasonable	22/07/2014	16/10/2014	05/08/2014	11/11/2014	7	0	2	4	1	0	
47	Children's Social Care	Special Educational Needs & Disability (SEND)	Non Opinion	SEN Provision	April 2014	7 - Completed	Non Opinion	09/09/2014	11/11/2014	23/09/2014	05/02/2015	4	0	0	4	0	0	
48	Public Health & Public Protection	Public Health	Grant Certification	Public Health Grant Certification	April 2014	7 - Completed	Non Opinion	04/08/2014	29/09/2014	18/08/2014	29/09/2014	0	0	0	0	0	0	
49	Client Support	Committee Reporting & Attendance	Advice	Committee reporting and Attendance	April 2014	7 - Completed		N/A	N/A	N/A	N/A	0	0	0	0	0	0	
50	Client Support	Corporate Advice	Advice	Corporate Advice	April 2014	7 - Completed		N/A	N/A	N/A	N/A	0	0	0	0	0	0	
51	Client Support	Planning/Client Liaison	Advice	Planning/Client Liaison	April 2014	7 - Completed		N/A	N/A	N/A	N/A	0	0	0	0	0	0	
52	Highways & Transport	Highways	Operational	Highways & Streetscene Contract	July 2014	7 - Completed	Partial	01/09/2014	10/10/2014	15/09/2014	03/02/2015	10	0	7	3	0	0	
53	Information Services	Active Directory	ICT	WUC_Active Directory	April 2014	7 - Completed	Advice	N/A	N/A	N/A	N/A	0	0	0	0	0	0	Service carrying out their own review of this area. Audit will advise as appropriate.
54	Schools - Secondary (incl Upper)	Matravers School	School	Matravers School	May 2014	7 - Completed	Partial	05/08/2014	13/08/2014	19/08/2014	15/12/2014	22	0	4	13	5	0	
55	People & Business Services	Carbon Reduction Commitment Scheme	Operational	Carbon Reduction Commitment Scheme	April 2014	7 - Completed	Reasonable	28/07/2014	30/07/2014	11/08/2014	23/09/2014	8	0	0	5	1	2	
56	Legal & Democratic	Information Assurance	Non Opinion	WUC_Corporate Information Groups	April 2014	7 - Completed	Advice	N/A	N/A	N/A	N/A	0	0	0	0	0	0	
57	Schools & Learning	Schools Support	School	Schools Support	April 2014	7 - Completed	Advice	N/A	N/A	N/A	N/A	0	0	0	0	0	0	
58	Schools - Secondary (incl Upper)	Audit Area	School	Avon Valley College	April 2014	7 - Completed	Partial	14/07/2014	04/07/2014	28/07/2014	29/07/2014	37	0	8	24	5	0	
59	Environment, Waste & Leisure	Waste Collection	Operational	Waste Collection	October 2014	7 - Completed	Advice	N/A	N/A	N/A	N/A	0	0	0	0	0	0	
60	Schools & Learning	School Reviews (Contingency)	Advice	Contingency for Additional Work and advice	April 2014	7 - Completed	Advice	N/A	N/A	N/A	N/A	0	0	0	0	0	0	

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													5	4	3	2	1	
61	Schools & Learning	Themed Reviews (Contingency)	Advice	Contingency for Additional Work and advice	April 2014	7 - Completed	Advice	N/A	N/A	N/A	N/A	0	0	0	0	0	0	
62	Adult Care Commissioning & Housing	Safeguarding (Adults)	Operational	Safeguarding	January 2015	7 - Completed	Partial	08/10/2014	28/11/2014	22/10/2014	22/12/2014	36	2	9	22	3	0	
63	Adult Social Care Operations	Care Homes	Operational	Client Property	January 2015	7 - Completed	Reasonable	19/12/2014	27/11/2014	02/01/2015	16/12/2014	4	0	0	4	0	0	
64	Highways & Transport	Highways	Grant Certification	Highways Maintenance Grant Certification	June 2014	7 - Completed	Non Opinion	27/08/2014	29/09/2014	10/09/2014	29/09/2014	0	0	0	0	0	0	
65	Schools - Primary (incl First, Infant & Junior)	Ludwell Community Primary School	School	Ludwell Community Primary School	July 2014	7 - Completed	Reasonable	23/10/2014	07/11/2014	06/11/2014	04/12/2014	4	0	0	0	4	0	
66	Schools - Primary (incl First, Infant & Junior)	St Katharine's CoFE (VC) Primary School	School	St Katharine's CoFE (VC) Primary School	July 2014	7 - Completed	Reasonable	07/08/2014	20/08/2014	21/08/2014	13/02/2015	7	0	0	0	6	1	
67	Schools - Primary (incl First, Infant & Junior)	The New Forest CoFE (VA) Primary School at Landford	School	The New Forest CoFE (VA) Primary School at Landford	July 2014	7 - Completed	Reasonable	06/10/2014	09/10/2014	20/10/2014	06/11/2014	10	0	0	6	4	0	
68	Schools - Primary (incl First, Infant & Junior)	Woodborough CoFE Aided Primary School	School	Woodborough CoFE Aided Primary School	July 2014	7 - Completed	Partial	16/12/2014	04/02/2015	30/12/2014	13/02/2015	16	0	1	11	2	2	
69	Schools - Secondary (incl Upper)	The Stonehenge School	School	The Stonehenge School	July 2014	7 - Completed	Partial	15/10/2014	14/11/2014	29/10/2014	01/12/2014	14	0	3	11	0	0	
70	Finance	Accounts Payable	Governance, Fraud & Corruption	Creditor Warnings	July 2014	7 - Completed	Non Opinion	N/A	N/A	N/A	N/A	0	0	0	0	0	0	
71	Transformation	Programme Office	ICT	WUC_SAP Insourcing Project	September 2014	7 - Completed	Advice	N/A	N/A	N/A	N/A	0	0	0	0	0	0	
72	Highways & Transport	Passenger Transport	Grant Certification	Bus Subsidy Grant	September 2014	7 - Completed	Non Opinion	N/A	N/A	N/A	N/A	0	0	0	0	0	0	
73	Highways & Transport	Highways	Non Opinion	Highways & Streetscene contract phase 2	October 2014	7 - Completed	Non Opinion	09/01/2015	29/01/2015	23/01/2015	03/02/2015	1	0	0	1	0	0	
74	Children's Commissioning & Performance	Troubled Families	Grant Certification	Troubled Families phase 2	January 2015	7 - Completed	Non Opinion	N/A	N/A	N/A	N/A	0	0	0	0	0	0	
75	Schools & Learning	Schools Advice	Operational	SFVS Compliance	October 2014	7 - Completed	Advice	N/A	N/A	N/A	N/A	0	0	0	0	0	0	
RECOMMENDATIONS												292	2	46	181	57	6	
REMOVED / DEFERRED WORK (STATUS AMBER) - THIS IS ALWAYS AGREED WITH THE S151 OFFICER																		
76	People & Business Services	Absence Management	Operational	Absence Management	April 2014	8 - Deferred						0	0	0	0	0	0	Audit deferred until 2015-16 to allow findings from a number of absence management audits being carried out to inform the audit of Wiltshire.
77	Finance	Disposal of Assets	Operational	Disposal of Assets	April 2014	8 - Deferred						0	0	0	0	0	0	S151 request to defer to Q3 as an Accelerated Disposal Strategy is currently being discussed with Members. This will now be undertaken in 2015-16.
78	Environment, Waste & Leisure	Fleet	Operational	Depots	January 2015	8 - Deferred						0	0	0	0	0	0	Audit deferred until 2015-16.

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													5	4	3	2	1	
79	Finance	Imprest Accounts	Operational	Imprest Year End returns	April 2014	8 - Deferred						0	0	0	0	0	0	Audit deferred until 2015-16 pending implementation of previous audit recommendations
80	Corporate & Procurement	Procurement	Operational	Corporate Procurement	April 2014	8 - Deferred						0	0	0	0	0	0	A corporate review of procurement is currently being undertaken. Audit work is to be deferred until 2015-16 when the review will have been completed.
81	People & Business Services	Training Records	Operational	Training Records	January 2015	8 - Deferred						0	0	0	0	0	0	Deferred until 2015-16 but picked up during the Healthy Organisation and Combined Assurance approach.
82	People & Business Services	Absence Management	Operational	Absence Management 2	October 2014	8 - Deferred						0	0	0	0	0	0	Associate Director for People & Business services did not consider this a business priority at this time. Agreed to defer audit to 15/16 when we could use the findings from the audits at the other partner sites to inform the work.
83	Adult Social Care Operations	Care Homes	Operational	Contract Monitoring	July 2014	8 - Deferred						0	0	0	0	0	0	Rolled into 2015-16.
84	Economic Development & Planning	Development Control	Operational	Planning Applications	July 2014	8 - Deferred						0	0	0	0	0	0	Rolled into 2015-16.
85	Legal & Democratic	Information Management	Governance, Fraud & Corruption	WUC_Information Management	July 2014	8 - Deferred						0	0	0	0	0	0	Audit delayed to allow service to progress with plans of paper management.
86	Environment, Waste & Leisure	Leisure Centres	Operational	Leisure Centres - Income	July 2014	8 - Deferred						0	0	0	0	0	0	Rolled forward to 2015-16
87	Children's Social Care	Referrals & Assessments	Operational	Common Assessment Framework	January 2015	8 - Deferred						0	0	0	0	0	0	To be discussed as to whether this should be undertaken in 2015-16
88	Corporate & Procurement	Business Plan	Operational	Budget monitoring	October 2014	8 - Deferred						0	0	0	0	0	0	Business Plan is being updated and as such will be review in 2015-16 as part of the overall audit arrangements
89	Adult Social Care Operations	Management Review	Operational	DCS Care Home	January 2015	8 - Deferred						0	0	0	0	0	0	This is now being undertaken as part of the Healthy Organisation and Combined Assurance work 2015-16.
90	Children's Social Care	Capacity of Social Care Workers	Operational	Capacity to deliver front line services.	January 2015	8 - Deferred						0	0	0	0	0	0	This is now being undertaken as part of the Healthy Organisation and Combined Assurance work 2015-16.
91	Children's Social Care	Looked After Children	Operational	Looked After Children	January 2015	8 - Deferred						0	0	0	0	0	0	This is now being undertaken as part of the Healthy Organisation and Combined Assurance work 2015-16.
92	Corporate & Procurement	Business Plan	Operational	Service Plan Delivery	January 2015	8 - Deferred						0	0	0	0	0	0	Service Plans have now been produced and during April and May been subject to an internal quality review. These plans are integral to a successful Assurance Mapping process and will now be used during 2015-16 to support this.
93	Corporate & Procurement	Performance Management	Operational	Data Quality	January 2015	8 - Deferred						0	0	0	0	0	0	Service Plans have now been produced and during April and May been subject to an internal quality review. These plans are integral to a successful Assurance Mapping process and will now be used during 2015-16 to support this.
94	Corporate & Procurement	Procurement	Operational	Tendering Procedures	January 2015	8 - Deferred						0	0	0	0	0	0	To be reviewed as part of the Healthy Organisation and Combined Assurance review 2015-16.
95	Environment, Waste & Leisure	Waste Management & Landfill Strategy	Operational	Waste Disposal/Recycling	January 2015	8 - Deferred						0	0	0	0	0	0	Rolled forward in 2015-16 plan.
96	Finance	Revenues & Benefits	Operational	Welfare Reform Act	January 2015	8 - Deferred						0	0	0	0	0	0	Rolled forward in 2015-16 plan.
97	Finance	Accounts Receivable	Follow Up	Debt Management	July 2014	8 - Deferred						0	0	0	0	0	0	To be undertaken in 2015-16
98	Adult Care Commissioning & Housing	Continuing Health Care	Operational	Continuing Health Care	January 2015	8 - Deferred						0	0	0	0	0	0	To be undertaken in 2015-16

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													5	4	3	2	1	
99	Adult Social Care Operations	Care Management & Quality	Operational	Reassessments and Reviews	October 2014	8 - Deferred						0	0	0	0	0	0	Consideration for roll forward 2015-16.
100	People & Business Services	Employment Tracking	Operational	Employment Tracking	January 2015	8 - Deferred						0	0	0	0	0	0	Consideration for roll forward 2015-16.
101	People & Business Services	Occupancy Data	Operational	Occupancy Data	January 2015	8 - Deferred						0	0	0	0	0	0	Consideration for roll forward 2015-16.
102	Transformation	Campus Programme	Operational	Campus Programme	January 2015	8 - Deferred						0	0	0	0	0	0	Consideration for roll forward 2015-16.
103	Information Services	Asset Management	ICT	WUC_Configuration Management Database	July 2014	9 - Removed						0	0	0	0	0	0	Audit removed until restructure of I.T. Service. This will now be considered during 2015-16 following the outputs from the ICT Healthcheck that is currently in progress.
104	Core Cross-Cutting	Corporate Governance	Governance, Fraud & Corruption	Corporate Governance	April 2014	9 - Removed						0	0	0	0	0	0	This review will now be undertaken as part of the Healthy Organisation and Combined Assurance approach - work on this is already in progress.
105	Legal & Democratic	Information Assurance	ICT	WC_Quality Assurance Checks	January 2015	9 - Removed						0	0	0	0	0	0	Information Assurance Steering Group (IASG) 8/1/15 confirmed that the Information Commissioner Office (ICO) would be undertaking an audit of the Council's information assurance arrangements. Internal Audit will now consider the outcomes and potential gaps in assurance. This is an excellent example where documented assurance mapping will ensure no unnecessary duplication but also provide the Council with an overview of other assurance streams.
106	Children's Social Care	Youth Centres	Operational	Unofficial Fund Accounting/Procedures	April 2014	9 - Removed						0	0	0	0	0	0	From discussion with finance funds have now been closed and no significant anomalies identified and it was no longer felt that the audit work was needed (see email in attachments for confirmation).
107	Corporate & Procurement	Procurement	Operational	E-Procurement	July 2014	9 - Removed						0	0	0	0	0	0	Corporate Procurement audits to be removed from plan, agreed with Associate Director. Full re-structure and re-design of procurement to be undertaken during 14/15.
108	Children's Social Care	Transitions	Operational	SEN Provision Phase 2	July 2014	9 - Removed						0	0	0	0	0	0	Agreed with AD to postpone phase 2. The days will be used in Phase 1 to cover analysis on an additional 33 clients in residential educational settings.
109	Information Services	Asset Management	ICT	WUC_Software Licensing	January 2015	9 - Removed						0	0	0	0	0	0	Information Assurance Steering Group (IASG) 8/1/15 confirmed that the Information Commissioner Office (ICO) would be undertaking an audit of the Council's information assurance arrangements. Internal Audit will now consider the outcomes and potential gaps in assurance. This is an excellent example where documented assurance mapping will ensure no unnecessary duplication but also provide the Council with an overview of other assurance streams.
110	Information Services	HelpDesk	ICT	WUC_Helpdesk Targets & Performance	January 2015	9 - Removed						0	0	0	0	0	0	As above.
111	Legal & Democratic	Information Security	ICT	WUC_Information Security Breaches	January 2015	9 - Removed						0	0	0	0	0	0	As above.
112	Transformation	Programme Office	Advice	SCV Project	April 2014	9 - Removed						0	0	0	0	0	0	Agreed with S151 not to carry out any further work on this audit. Audit initial work identified no PID so more work needed in the service to clarify scope and way forward for this project.
113	Transformation	Programme Office	Deferred/Removed	Fleet Review	October 2014	9 - Removed						0	0	0	0	0	0	The service is about to carry out a review of its strategy and as such an audit would overlap with this and as such it is no longer appropriate to review in 2014/15.
CARRIED FORWARD 2013 - 14 COMPLETED (STATUS GREEN)																		
114	Information Services	Systems Administration	ICT	Systems Administration	2013/14	Final	Partial					3	0	2	1	0	0	
115	Information Services	IT Infrastructure	Key Control	Corporate ICT Processes	2013/14	Final	Reasonable					14	0	4	8	2	0	
116	Children's Social Care	Disclosure and Barring Service (DBS)	Operational	Disclosure and Barring Service (DBS)	2013/14	Final	Reasonable					10	0	3	7	0	0	
117	Adult Social Care Operations	Vulnerable Adults	Follow Up	Vulnerable Adults follow up	2013/14	Final	Non Opinion					0	0	0	0	0	0	

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													5	4	3	2	1	
118	People & Business Services	Restructuring & Redundancies	Operational	Voluntary redundancies	2013/14	Final	Substantial					0	0	0	0	0	0	
119	Legal & Democratic	Electoral Services	ICT	Xpress Payroll	2013/14	Final	Reasonable					3	0	0	3	0	0	
120	Children's Social Care	Child Placements	Operational	Independent Reviewing Process	2013/14	Final	Reasonable					5	0	1	3	1	0	
121	Children's Social Care	Foster Carers	Operational	Foster Carer Reports	2013/14	Final	Partial					23	3	11	8	1	0	
122	Environment, Waste & Leisure	Leisure	Operational	Legionella and COSHH	2013/14	Final	Reasonable					7	0	0	5	2	0	
123	Finance	General Ledger & Financial Accounting	Key Control	General Ledger & Financial Accounting	2013/14	Final	Substantial					4	0	0	1	3	0	
124	People & Business Services	Workforce	Operational	Employment Tracking	2013/14	Final	Partial					8	0	5	3	0	0	
125	Schools & Learning	Benchmarking	School	Schools - Benchmarking	2013/14	Final	Non opinion					0	0	0	0	0	0	
126	Schools & Learning	Payment Cards	School	Schools - Payment Cards	2013/14	Final	Non opinion					0	0	0	0	0	0	
127	Core Cross-Cutting	Expenses Fraud	Operational	Members Expense Claims	2013/14	Final	Partial					6	0	2	4	0	0	
RECOMMENDATIONS												83	3	28	43	9	0	
TOTAL RECOMMENDATIONS												375	5	74	224	66	6	