

## AGENDA

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**Meeting:** Audit Committee  
**Place:** Kennet Room - Wiltshire Council Offices, County Hall, Trowbridge  
**Date:** Wednesday 14 November 2018  
**Time:** 10.00 am

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Please direct any enquiries on this Agenda to Jessica Croman of Democratic Services, County Hall, Trowbridge, direct line 01225 718262 or email [jessica.croman@wiltshire.gov.uk](mailto:jessica.croman@wiltshire.gov.uk)

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### Membership:

Cllr Richard Britton (Chairman)	Cllr Andy Phillips
Cllr Stewart Dobson (Vice-Chairman)	Cllr Leo Randall
Cllr Gavin Grant	Cllr John Smale
Cllr Mike Hewitt	Cllr Ian Thorn
Cllr Tony Jackson	Cllr John Walsh
Cllr Edward Kirk	

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## Part I

### Items to be considered while the meeting is open to the public

#### 1 **Apologies**

To receive any apologies or substitutions for the meeting.

#### 2 **Minutes of the Previous Meeting** (*Pages 5 - 10*)

To confirm and sign the minutes of the meeting held on 24 July 2018

#### 3 **Declarations of Interests**

To receive any declarations of disclosable interests or dispensations granted by the Standards Committee.

#### 4 **Chairman's Announcements**

#### 5 **Public Participation**

The Council welcomes contributions from members of the public.

#### Statements

If you would like to make a statement at this meeting on any item on this agenda, please register to do so at least 10 minutes prior to the meeting. Up to 3 speakers are permitted to speak for up to 3 minutes each on any agenda item. Please contact the officer named on the front of the agenda for any further clarification.

#### Questions

To receive any questions from members of the public or members of the Council received in accordance with the constitution.

Those wishing to ask questions are required to give notice of any such questions in writing to the officer named on the front of this agenda no later than 5pm on **(4 clear working days, e.g. Wednesday of week before a Wednesday meeting)** in order to be guaranteed of a written response. In order to receive a verbal response questions must be submitted no later than 5pm on **(2 clear working days, eg Friday of week before a Wednesday meeting)**. Please contact the officer named on the front of this agenda for further advice. Questions may be asked without notice if the Chairman decides that the matter is urgent.

Details of any questions received will be circulated to Committee members prior to the meeting and made available at the meeting and on the Council's website.

#### 6 **Why Bother With Internal Audit?**

A short session by our internal auditors SWAP to illustrate some positive practical outcomes from internal audit projects and how they were arrived at.

**7 External Audit Update (Pages 11 - 14)**

To receive an update.

**8 Internal Audit Activity Report - November 2018 Update (Pages 15 - 46)**

To receive an update

**9 5 Year History of Reserves (Pages 47 - 48)**

To receive an update

**10 Forward Work Programme (Pages 49 - 52)**

To note the Forward Work Programme

**11 Date of Next Meeting**

To note that the next regular meeting of the Committee will be held on 6 February 2019.

**12 Urgent Items**

Any other items of business, which the Chairman agrees to consider as a matter of urgency.

**Part II**

**Items during whose consideration it is recommended that the public should be excluded because of the likelihood that exempt information would be disclosed**

## **AUDIT COMMITTEE**

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### **DRAFT MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 24 JULY 2018 AT THE KENNET ROOM - COUNTY HALL, TROWBRIDGE BA14 8JN.**

#### **Present:**

Cllr Ian Blair-Pilling (Substitute - Part II), Cllr Richard Britton (Chairman), Cllr Stewart Dobson (Vice-Chairman), Cllr Peter Evans (Substitute - Part II), Cllr Gavin Grant, Cllr Mike Hewitt, Cllr Tony Jackson, Cllr Edward Kirk, Cllr Leo Randall, Cllr Ian Thorn and Cllr John Walsh

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#### **23 Apologies**

Apologies were received from Cllrs John Smale and Andy Phillips.

#### **24 Minutes of the Previous Meeting**

The minutes of the meeting held on 11 April 2018 were presented and it was;

#### **Resolved**

**To approve and sign the Minutes of the meeting held on 11 April 2018.**

#### **25 Declarations of Interests**

There were no declarations of interest.

#### **26 Chairman's Announcements**

It was noted that item 10 – The Council's risk and performance processes, had been dropped from the agenda.

#### **27 Public Participation**

There were no members of the public registered to speak.

28 **Arrangement for the Transition to new External Auditor**

The Chairman introduced the item and sought assurance on the transition from KPMG to Deloitte.

Adam Bunting, KPMG, started by thanking the Committee for their positive relationship throughout their time working with Wiltshire Council. Mr Bunting gave assurance that KPMG and Deloitte had been working together to ensure a smooth transition.

Ian Howes, Deloitte, introduced himself and informed the committee that the transition was in progress. He had attended an induction at the council where he had met key officers and attended a briefing which explored plans and achievements, which he noted was of great use.

The timescale going forward would include: in September a formal request for documents and analysis of the previous audit would take place, followed by the presentation of Deloitte's first plan in October. It was noted that there would not be much of a change to the process and work carried out, that the first year usually takes a bit longer and that work would be carried out in the interim. It was hoped that if anything new came up officers would be in communication with Deloitte from the early stages.

29 **Accounting Policies**

The Chairman introduced the item and explained that it was important for the committee to examine the key areas of the accounting policies particularly the professional standards and any changes to policies.

KPMG informed the committee that they had monitored and noted any changes of policy within their report and that they were satisfied.

It was noted that although the policies would not change very often, they would need to be monitored by the committee going forward.

30 **Report to those charged with Governance (ISA 260) 2017/2018**

Matthew Tiller, Chief Accountant, explained that the report covered the all of the councils functions not just the financial element. He thanked all of those involved with producing the report noting their hard work. He invited KPMG to present the report which highlighted the key information noting that the report covered both the interim and final audits. The audit included an examination of the council's annual accounts and pension fund, and arrangements for achieving value for money.

In response to questions asked KPMG noted that: There was a risk identified for the pension fund which was around evaluating hard price investments, although this was a sector wide issue and methods were in place; KPMG did not believe that any current changes to civil law would result in pension liabilities.

The Chairman questioned a comment made on page 44 of the report relating to the specific value for money risk areas. He noted that the comment appeared to contradict statements made in the Annual Governance Statement that the council was strong in budget delivery and monitoring.

In response to this it was noted that the statement was not intended to suggest that there were any shortcomings but to accept that with increasing financial pressures and constraints the budget monitoring would need to be even sharper.

The Chairman sought assurance from the Committee that they were content with the report with no concerns. In response the Members confirmed that they were happy with the report.

The Chairman and members of the committee thanked the finance department and all those involved in carrying out the work.

### **Resolved**

**To receive the ISA260 report from the external auditors in its receipt of the Council's Statement of Accounts 2017/18.**

**To delegate authority to the Chairman of the Audit Committee to sign the letter of the management representation.**

### 31 **Statement of Accounts**

Ian Duncan, Interim Director Finance & Procurement, presented the Statement of Accounts for 2017/18 and congratulated the teams involved in producing the accounts.

An amendment was made to the narrative on page 73 of the report which should have read that the sale was for the use of the general use of the investment programme and not for housing.

The Chairman questioned the process on the need of both the Pension Fund Committee and Audit Committee to examine the accounts for the pension fund and requested that going forward the Pension Fund Committee provides assurance to the Audit Committee that they are content with the pension fund accounts.

In response to questions it was confirmed that: comparatively Wiltshire Council's reserve was low but the advice in place was to stay within budget and to recognise the risk; the budget included funds to deal with any central government policy changes so the reserves would not have to be used. The longer term vision would be to increase the reserves when appropriate; capital receipts received from selling buildings was separate to revenue; an assessment of the impacts of the Salisbury incident would be going to full council: long term debtors had increased due to long term loans for schools which included an element of risk which would be mitigated by setting up an agreement to repay the deficit and that a recovery plan was in place to reduce the pension deficit which was reviewed annually.

The Chairman asked about the viability of undertaking a comparison over the last 5 years of the balance sheet. Officers noted that given the time and resources required against the up and coming issues and the overall benefit, the exercise would not be deemed productive. Members of the Committee agreed that the exercise would be of value and agreed for the Chairman to explore the 5 year comparison.

### **Resolved**

**To approve the Statement of Accounts 2017/2018**

**To agree for the Chairman to explore a 5 year comparison of the balance sheet**

### 32 **The Council's Risk and Performance Management Processes**

This item was deferred to the next meeting.

### 33 **Annual Governance Statement**

Ian Gibbons, Associate Director of Legal and Democratic, presented the Annual Governance Statement (AGS) and explained that it formed part of the Statement of Accounts. The AGS covered the year 2017/18 and the information included had been considered by KPMG and was in line with their findings.

It was noted that due to the timetable change for the approval of accounts from September to July, this meant that the AGS had to be presented at Cabinet before the Audit Committee had a chance to consider it. Going forward



arrangements would be made to ensure that the AGS is presented to the Audit Committee before going to Cabinet.

**Resolved**

**To approve the draft AGS for publication with the Annual Statement of Accounts 2016-17.**

34 **IA Annual Report 2017/18**

Ian Withers, SWAP, presented the report noting that an opinion of reasonable assurance had been given. There had been resourcing issues within SWAP and recruitment would be taking place in the near future.

**Resolved**

**To note the report and findings of the internal auditors.**

35 **Q1 IA Report**

Ian Withers, SWAP, presented the report. It was noted that recruitment was ongoing and that for the time being SWAP would use internal resources to cover.

**Resolved**

**To note the report and findings of the internal auditors.**

36 **Recruitment of Finance Director**

Cllr Philip Whitehead, Cabinet Member for Finance, Procurement, ICT and Operational Assets, informed the committee that interviews had taken place for the position of the finance director although no appointment had been made. Recruitment would next take place in September.

37 **Appointment to the Constitution Focus Group**

A representative from the Audit Committee was sought to join the Council's Constitution Focus Group. It was explained that the group operated as a cross-party advisory forum to examine key elements of the constitution for recommendation to the Standards committee.

**Resolved:**

**To appoint Cllr Richard Britton as the Audit Committee's representative on the Constitution Focus Group.**

38 **Forward Work Programme**

The following items were added to the forward work plan:

- To review the accounting policies (annually)
- Risk Management processes
- Annual Governance Statement (meeting after next)

39 **Date of Next Meeting**

It was noted that the next meeting would take place on the 14 November 2018.

40 **Urgent Items**

There were no urgent items.

(Duration of meeting: 10.00 am - 12.25 pm)

The Officer who has produced these minutes is Jessica Croman, of Democratic Services, direct line 01225 718262, e-mail [jessica.croman@wiltshire.gov.uk](mailto:jessica.croman@wiltshire.gov.uk)

Press enquiries to Communications, direct line (01225) 713114/713115



Wiltshire Council

External Audit Update Report to the Audit Committee

For the Audit Committee meeting on 14 November 2018

**Deloitte Confidential: Public Sector – For Approved External Use.**

# Update Report to the Audit Committee

We have prepared this update to inform the members of the Audit Committee of work performed since the last meeting.

## Annual Report & Accounts 2018/19

We presented our Handover Plan in relation to the audit of the 2018/19 Annual Report and Accounts to the last meeting of the Audit Committee on 24 July 2018.

We have since agreed the dates for undertaking our planning, interim and final audit work (as noted below).

We have commenced our initial planning work, and as part of this we will be holding discussions with management, and also completing initial audit procedures, such as reviewing the prior year audit file, in order to inform our risk assessment. We have arranged to visit KPMG on 21 November 2018 in order to review their work on the 2017/18 audit.

## Next Steps

Over the next couple of months we will be completing our planning to develop our 2018/19 Audit Plan. This will be presented to the Committee in February 2019 and will set out the significant audit risks and our planned audit approach.

Audit Work	Dates
Planning procedures and risk assessment	W/c 15th & 22nd October 2018
Interim audit work	W/c 11th, 18th & 25th March 2019
Final audit visit	W/c 3rd, 10th, 17th & 24th June 2019

# Purpose of our report and responsibility statement

## Our report is designed to help you meet your governance duties

### What we report

Our report is designed to help the Audit Committee and the Council discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA 260 to communicate with you regarding your oversight of the financial reporting process and your governance requirements.

### What we don't report

- As you will be aware, our audit is not designed to identify all matters that may be relevant to the Council.
- Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.
- Finally, any views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

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We welcome the opportunity to discuss our report with you and receive your feedback.

**Deloitte LLP**

Cardiff

19 October 2018

This report has been prepared for the Audit Committee as representatives of the Council, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose. Except where required by law or regulation, it should not be made available to any other parties without our prior written consent.

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# Report of Internal Audit Activity

## Internal Audit Plan Progress 2018/19 – November 2018

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Agenda Item 8

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## Summary

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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:**

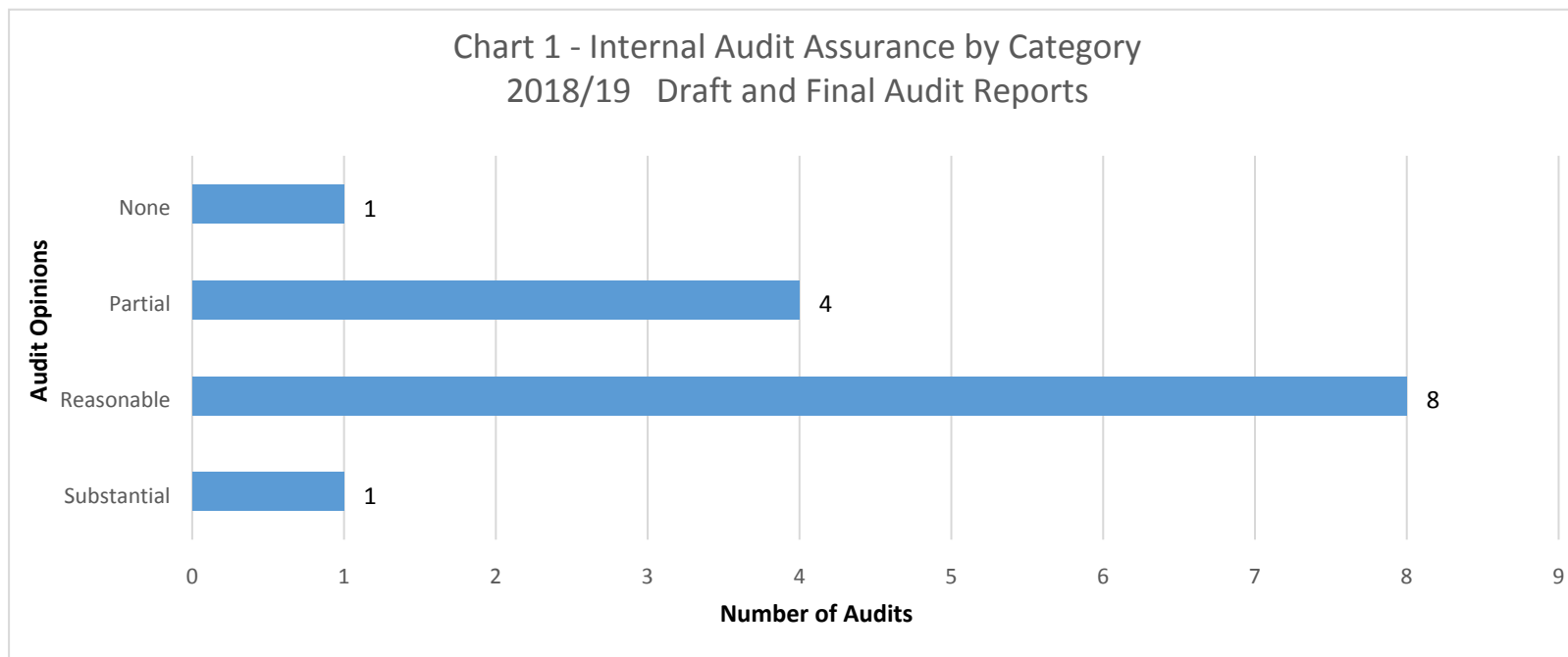
Across all partners SWAP has added value through the circulation of best practice bulletins and outcomes of benchmarking exercises.

## Summary



### Assurance by Category

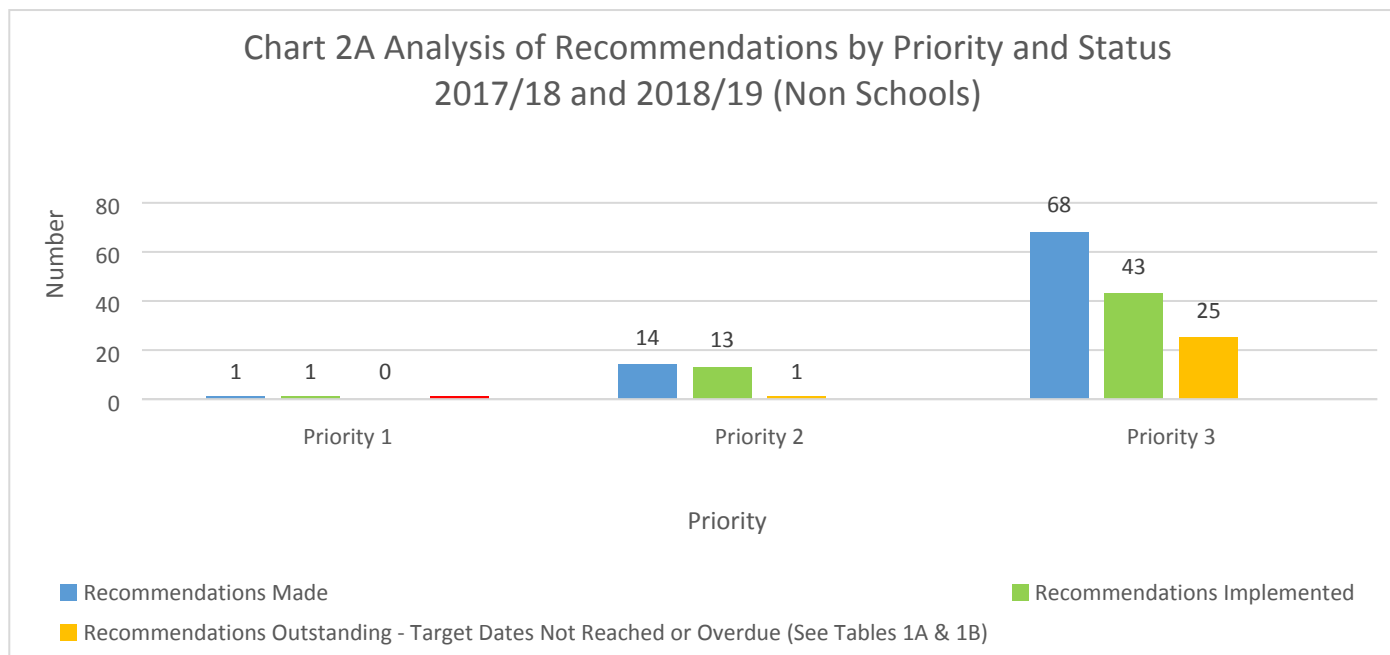
Chart 1 below provides an analysis of the audit assurance levels given in the 4 audits at final and draft report stage.



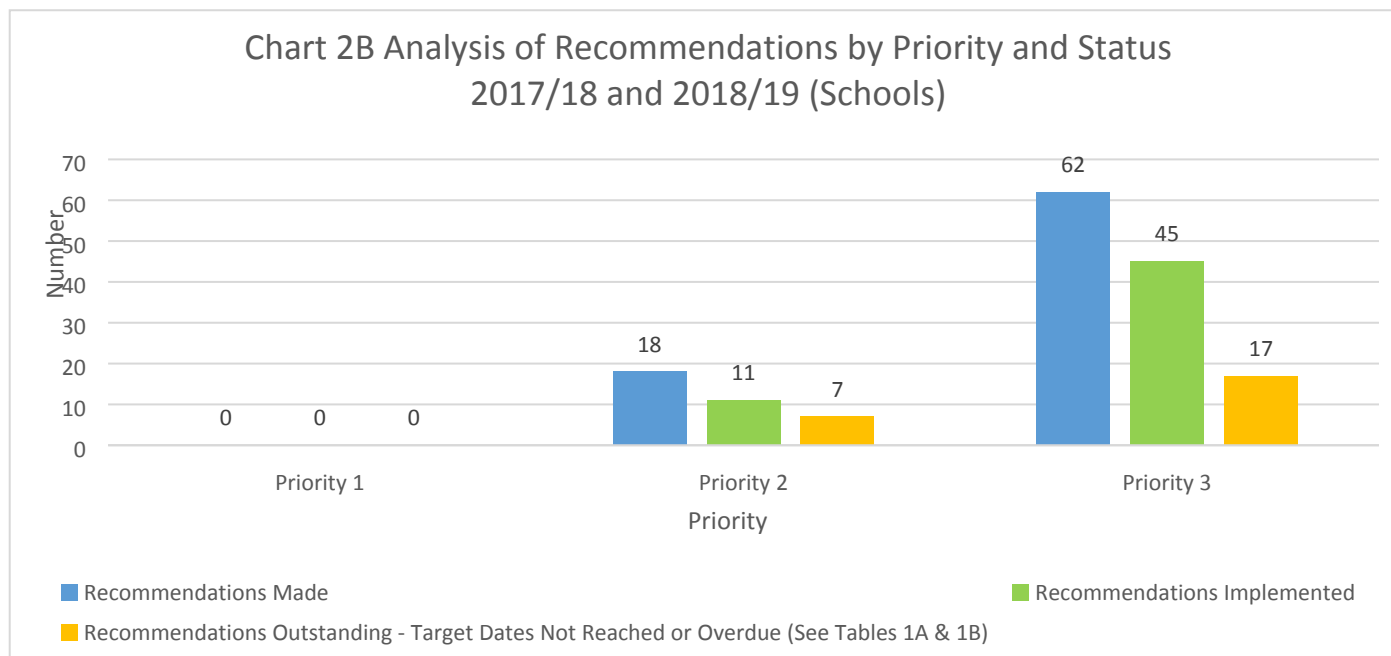
Audit Recommendations Made 2017/18 and 2018/19 (to date)

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).

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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.

**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	<b>0</b>
2	0	0	0	0	0	<b>0</b>
3	0	1	1	0	6	<b>8</b>
<b>Totals</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>6</b>	<b>8</b>

**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	<b>0</b>
2	0	2	0	2	2	<b>6</b>
3	0	2	0	7	2	<b>11</b>
<b>Totals</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>9</b>	<b>4</b>	<b>17</b>

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

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.



## Internal Audit Definitions

The following assurance levels are used for audit reviews:

- None
- Partial
- Reasonable
- Substantial

### Assurance Definitions

<b>None</b>	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.
<b>Partial</b>	In relation to the areas reviewed and the controls found to be in place, some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
<b>Reasonable</b>	Most of the areas reviewed were found to be adequately controlled. Generally, risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
<b>Substantial</b>	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	
<b>2018/19 Audits at Final/Complete (Status Green)</b>														
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.

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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	
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.
<b>2018/19 Audits at Draft (Amber Status)</b>														
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	
								1 = Major			↔		5 = Minor		
								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.	
<b>2018/19 Audits in Progress (Amber Status)</b>															
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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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	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 Breaches	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	

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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 – 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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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	
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.	
<b>2018/19 Audits Planned but not Commenced (Status Green)</b>														

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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 – 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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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	
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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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	
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.
<b>Client Support (Status Green)</b>														
Contingency	Audit Contingency	1-4		Included for unplanned audits resulting from emerging risks, management concerns including outcomes from Council's Transformation Streams.									None	

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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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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 – 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.

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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 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.

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5 year Balance Sheet Summary

	As per Statement of Accounts					Year on Year Movement			
	31 March 2014 £000	31 March 2015 £000	31 March 2016 £000	31 March 2017 £000	31 March 2018 £000	31 March 2015 £000	31 March 2016 £000	31 March 2017 £000	31 March 2018 £000
<b>Long Term Assets</b>									
Property, Plant and Equipment	975,047	1,005,680	1,028,918	1,083,774	1,136,801	30,633	23,238	54,856	53,027
Investment Properties	27,337	27,990	25,143	22,952	23,244	653	(2,847)	(2,191)	292
Intangible Assets	4,106	3,182	3,167	988	564	(924)	(15)	(2,179)	(424)
Assets Held for Sale	24,464	15,023	1,567	8,750	10,165	(9,441)	(13,456)	7,183	1,415
Long Term Investments	1,041	0	0	0	0	(1,041)	0	0	0
Long Term Debtors	3,415	2,974	3,142	2,830	5,638	(441)	168	(312)	2,808
<b>Long Term Assets</b>	<b>1,035,410</b>	<b>1,054,849</b>	<b>1,061,937</b>	<b>1,119,294</b>	<b>1,176,412</b>	<b>19,439</b>	<b>7,088</b>	<b>57,357</b>	<b>57,118</b>
<b>Current Assets</b>									
Short Term Investments	73,931	42,927	22,538	56,791	63,805	(31,004)	(20,389)	34,253	7,014
Inventories	1,032	913	980	1,255	737	(119)	67	275	(518)
Short Term Debtors	58,912	59,869	63,045	58,680	50,614	957	3,176	(4,365)	(8,066)
Cash and Cash Equivalents	15,991	14,221	19,485	14,004	8,694	(1,770)	5,264	(5,481)	(5,310)
<b>Current Assets</b>	<b>149,866</b>	<b>117,930</b>	<b>106,048</b>	<b>130,730</b>	<b>123,850</b>	<b>(31,936)</b>	<b>(11,882)</b>	<b>24,682</b>	<b>(6,880)</b>
<b>Current Liabilities</b>									
Short Term Creditors	(95,585)	(92,288)	(83,236)	(96,216)	(86,079)	3,297	9,052	(12,980)	10,137
Short Term Borrowing	(14,250)	(14,228)	(36,685)	(14,683)	(16,951)	22	(22,457)	22,002	(2,268)
Short Term PFI Creditors	0	0	(2,272)	(2,411)	(2,553)	0	(2,272)	(139)	(142)
Provisions	(5,787)	(4,510)	(4,160)	(4,495)	(4,017)	1,277	350	(335)	478
<b>Current Liabilities</b>	<b>(115,622)</b>	<b>(111,026)</b>	<b>(126,353)</b>	<b>(117,805)</b>	<b>(109,600)</b>	<b>4,596</b>	<b>(15,327)</b>	<b>8,548</b>	<b>8,205</b>
<b>Long Term Liabilities</b>									
Long Term PFI Creditors	(61,363)	(59,067)	(54,230)	(51,343)	(48,367)	2,296	4,837	2,887	2,976
Long Term Borrowing	(351,889)	(339,868)	(337,848)	(327,859)	(313,037)	12,021	2,020	9,989	14,822
Other Long Term Liabilities	(996)	(756)	(1,632)	(3,742)	(7,376)	240	(876)	(2,110)	(3,634)
Pension Fund Liability	(499,742)	(617,189)	(543,446)	(612,791)	(550,836)	(117,447)	73,743	(69,345)	61,955
Planning Deposits	(32,648)	(30,669)	(34,514)	(57,420)	(53,270)	1,979	(3,845)	(22,906)	4,150
<b>Long Term Liabilities</b>	<b>(946,638)</b>	<b>(1,047,549)</b>	<b>(971,670)</b>	<b>(1,053,155)</b>	<b>(972,886)</b>	<b>(100,911)</b>	<b>75,879</b>	<b>(81,485)</b>	<b>80,269</b>
<b>Net Assets</b>	<b>123,016</b>	<b>14,204</b>	<b>69,962</b>	<b>79,064</b>	<b>217,776</b>	<b>(108,812)</b>	<b>55,758</b>	<b>9,102</b>	<b>138,712</b>
<b>Financed by</b>									
<b>Usable Reserves</b>									
General Fund	(11,865)	(12,147)	(12,206)	(12,534)	(12,943)	(282)	(59)	(328)	(409)
Earmarked Reserves	(34,455)	(27,837)	(26,377)	(30,845)	(40,488)	6,618	1,460	(4,468)	(9,643)
Housing Revenue Account Balance	(16,896)	(18,162)	(20,479)	(23,170)	(17,951)	(1,266)	(2,317)	(2,691)	5,219
Major Repairs Reserve	(9,640)	(10,956)	(9,115)	(1,182)	(1,599)	(1,316)	1,841	7,933	(417)
Usable Capital Receipts Reserve	(11,135)	(6,235)	(13,865)	(9,722)	(12,997)	4,900	(7,630)	4,143	(3,275)
Capital Grants and Contributions									
Unapplied Account	(23,846)	(33,181)	(26,617)	(34,790)	(53,997)	(9,335)	6,564	(8,173)	(19,207)
<b>Usable Reserves</b>	<b>(107,837)</b>	<b>(108,518)</b>	<b>(108,659)</b>	<b>(112,243)</b>	<b>(139,975)</b>	<b>(681)</b>	<b>(141)</b>	<b>(3,584)</b>	<b>(27,732)</b>

**Unusable Reserves**

Revaluation Reserve	(175,493)	(194,500)	(180,457)	(229,778)	(250,631)	(19,007)	14,043	(49,321)	(20,853)
Capital Adjustment Account	(350,356)	(332,816)	(326,983)	(349,593)	(381,111)	17,540	5,833	(22,610)	(31,518)
Financial Instruments Adjustment Account	950	956	956	955	953	6	0	(1)	(2)
Deferred Capital Receipts	(1,359)	(1,622)	(1,738)	(1,906)	(1,806)	(263)	(116)	(168)	100
Pension Reserve	499,742	617,189	543,446	612,791	550,836	117,447	(73,743)	69,345	(61,955)
Collection Fund Adjustment Account	23	(1,696)	(1,678)	(5,581)	(2,391)	(1,719)	18	(3,903)	3,190
Accumulated Absences	11,314	6,803	5,151	6,291	6,349	(4,511)	(1,652)	1,140	58
<b>Unusable Reserves</b>	<b>(15,179)</b>	<b>94,314</b>	<b>38,697</b>	<b>33,179</b>	<b>(77,801)</b>	<b>109,493</b>	<b>(55,617)</b>	<b>(5,518)</b>	<b>(110,980)</b>
<b>Total Reserves</b>	<b>(123,016)</b>	<b>(14,204)</b>	<b>(69,962)</b>	<b>(79,064)</b>	<b>(217,776)</b>	<b>108,812</b>	<b>(55,758)</b>	<b>(9,102)</b>	<b>(138,712)</b>



## PROPOSED WORK PROGRAMME FOR THE AUDIT COMMITTEE - 2018/19

Meeting Date and Time	Name of Report	Report Author	Deadline for KPMG and SWAP	Deadline for submission of internal reports	Legal publication date
6 February 2019 10am	Q3 IA report	SWAP			
	Grant Certification Report 2018/19	Deloitte			

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17 April 2019 10 am	Q4 IA report	SWAP			
	External Audit Plan	Deloitte			
	Accounting Policies	Finance			
	Draft AGS	Ian Gibbons			

24 July 2019 10am	Report to those charged with Governance (ISA 260) 2017/2018	KPMG			
	Statement of Accounts	Ian Duncan			
	IA annual report 2018/2019	SWAP			

**PROPOSED WORK PROGRAMME FOR THE AUDIT COMMITTEE - 2018/19**

	Q1 IA Report	SWAP			
	Annual Governance Statement	Ian Gibbons			
	Appointment of a member to the Constitution Focus Group	Chair			
	Pension Assurance on accounts	Pension Fund			

	Training – Why bother with internal audit	Dave Hill SWAP			
Wednesday 14 November 2018 10am	Q2 IA report	SWAP			
	Risk and Performance Management	Britton	Chairs Announcement		
	External audit update	Deloitte			
	Finance Director Recruitment Update				
	5 Year History of Reserves	Tiller			
	30 min add on – not part of formal meeting – Confidential meeting with external auditors (annually)				

## PROPOSED WORK PROGRAMME FOR THE AUDIT COMMITTEE - 2018/19

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## PROPOSED WORK PROGRAMME FOR THE AUDIT COMMITTEE - 2018/19

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