WILTSHIRE COUNCIL   **AGENDA ITEM NO.**

AUDIT COMMITTEE

27 October 2015

INTERNAL AUDIT 2015/16 OCTOBER SECOND QUARTER UPDATE REPORT

Purpose of the Report

1. This progress report presents the Committee with an update on the performance of the Internal Audit (IA) Section for the first quarter of 2015/16. In particular, it provides a summary of:

   - the outcomes of audits completed during the period,

   - the results and outcomes of follow-up reviews carried out during the period, to assess the extent and adequacy of management action taken in response to audit reports from the previous year,

   - an update on the delivery of the 2015/16 IA Plan, including audits in-progress which should be finalised and reported to the next Committee meeting and any deferred audits.

Executive Summary

2. A total of 14 audits carried forward from 2014/15 have now all been completed. A further 36 audits from the 2015-16 plan have commenced, of which 8 have been completed, 9 are at draft report stage and 19 are in progress.

3. Members should note that a significant amount of time in the first two quarters has been undertaken in completing the Assurance Mapping exercise and also progressing the Healthy Organisation work. Members have received further training and updates with regard to this work and some initial findings are included in the attached reports.

4. Overall IA concluded as per its assurance definitions at page 9 of the SWAP report at Appendix A of this report that the majority of its findings were of reasonable assurance.

5. From this work no potential very high significant 'corporate' risks have been identified.

6. Since the last update report in June 2015, there has been 1 audit review that was afforded partial assurance. Detail is provided in Appendix D.

7. Overall, 33 recommendations have been made by IA since the July 2015 update, broken down as follows:

Year	Priority 5	Priority 4	Priority 3	Priority 2	Priority 1	Total reported
2014/15 audits	0	15	57	5	0	**77**
2015/16 audits	0	0	0	0	0	**0**
Percentage	0%	19%	74%	7%	0%	

8. Appendix B shows audits grouped by current status and highlighted as Red, Amber or Green.

9. Overall the performance of SWAP is on track with the partnership performance measures. There was a dip in feedback arising from one audit and this has been addressed with SWAP for lessons going forward.

10. The first snap shot of the Health Organisation has been completed and is appended. This identifies some areas of strength and areas to focus on, with then follow up work in service areas. This report will be updated quarterly from now and brought to each Audit Committee to help inform planning and the consideration of the Annual Governance and Assurance Statement. At this stage there are no specific issues to draw to councillors' attention, and the summary is for noting.

Proposal

11. Members are asked to note the findings from IA audits to date.

Reasons for Proposals

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

Michael Hudson
Associate Director, Finance, S.151 Officer

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

Appendices: A – IA Second Progress Report 2015/16
B – IA detailed Audit Plan and monitoring statement 2015/16
C – Significant Corporate Risks
D – Summary of audits deemed 'Partial / No' assurance
E – Recommendations Outstanding
F – Healthy Organisation - Executive Summary
G – Business Continuity Position Statement

SWAP
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Delivering Audit Excellence

Wiltshire Council

Report of Internal Audit Activity Quarter Two - 2015/16

October 2015

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Contents

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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 Chief Executive of SWAP is required to provide an opinion to support the Annual Governance Statement.

"risks are generally well managed and the systems of internal control are working effectively"

Audit Opinion

Overall, based on the work completed to date this financial year, I can report that risks are generally well managed and the systems of internal control are working effectively. Management generally respond positively to internal audit suggestions for improvements and corrective action is often taken quickly, wherever this is possible or practical.

Our audit activity is split between:

- **Operational Audits**
- **Key Control Audits**
- **Governance, Fraud & Corruption Audits**
- **IT Audits**
- **Special Reviews**

Role of Internal Audit and Audit Work

The Internal Audit service for Wiltshire Council is provided by South West Audit Partnership (SWAP). SWAP is a Local Authority controlled company. SWAP has adopted and works to the Standards of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS). The Partnership is also guided by the Internal Audit Charter approved by this Committee.

Internal Audit provides an independent and objective opinion on the Authority's governance, risk and control environment by evaluating its effectiveness. Internal Audit work is largely driven by an Annual Audit Plan. This is approved by the Associate Director, Finance (Section 151 Officer), following consultation with the Corporate Leadership Team, the Audit Committee and External Auditors. Audit assignments are undertaken in accordance with this Plan to assess current levels of governance, risk and control. This audit assignment activity is broken down into various categories of work as outlined in the bullet points shown in the column on the left of this page.

Financial Key Control Audits are undertaken in quarter three of each year and these are currently being planned in conjunction with the Council's External Auditor to assist in their assessment of the Council's financial control environment.

As part of the Healthy Organisation Programme, we have also met with officers to discuss eight key lines of enquiry (or themes) that have included: Corporate Governance; Financial Management; Risk Management; Performance Management; Commissioning and Procurement; Programme & Project Management; Information Management; and finally, People and Asset Management. These have contributed towards our overall assessment and understanding of the Council as a 'Healthy Organisation' and the Executive Summary arising from this work is attached as Appendix F. Please note, we are continuing with discussions to agree our findings and finalise our Improvement Plan to inform future audit work. We will report this along with the outcomes of the Public Health and Safeguarding pilots back to the next Committee meeting.

Outturn to Date:

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

"There have been 44 recommendations raised since our last update with 82% being lower priority 3, 2 or 1."

"There has been no non-assurance opinions issued"

Internal Audit Work Programme

The schedule provided at Appendix B contains a list of all audits as agreed in the Annual Audit Plan 2015/16 and any remaining work from the 2014/15 plan. 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.

Each completed assignment includes its respective "assurance opinion" rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit "Audit Framework Definitions" as detailed on pages 9 and 10 of this document.

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service risks, a summary of the key audit findings that have resulted in them receiving a 'Partial Assurance Opinion' have been summarised in Appendix D.

However, in circumstances where findings have been identified which are considered to represent significant corporate risks to the Council, due to their importance, these issues are separately summarised in Appendix C. There are no significant risks to report this quarter.

Appendix E includes any recommendations made which were not agreed by management. The report also includes recommendations made and agreed but which are still outstanding three months after the final report has been issued. Please note action may be outstanding if implementation dates are not yet due.

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."
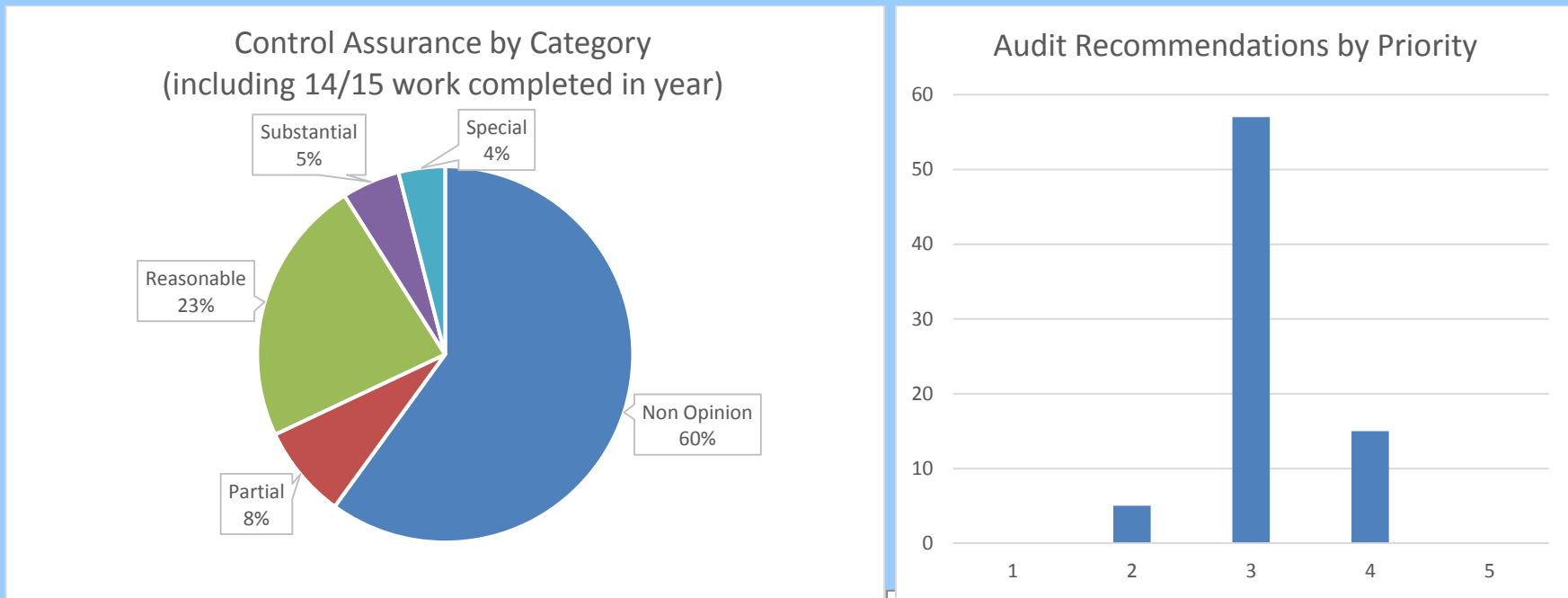
Efficiencies and Added Value

Primarily Internal Audit is an assurance function and will remain as such. However, 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.

Work of particular note this quarter includes:

1. **ICT Key Controls –** At our meeting with the External Auditor, it was agreed that they would undertake reviews of the Council's key financial ICT applications including SAP, CIVICA Cash Receipting, Northgate Revenues & Benefits, and QL Housing. This is because part of their assurance process overlaps with our own and clearly any duplication of audit effort is wasteful. This approach will also reduce the disruption caused by these audits to the ICT Department.
2. **Non Opinion work – Business Continuity Plan (BCP)** - We met with officers responsible for organising the completion of the Council's BCP and are pleased to report that good progress has been made (please see Appendix G). We can also confirm that the outcome of this work will be shared with ICT officers to enable them to review the adequacy of the Council's Disaster Recovery (DR) Plan.
3. **Non opinion work – Measured Term Maintenance Contracts (MTMC) Special Investigation –** We were requested to undertake a special investigation by the Council's Fraud Team and, given its sensitivity, we sought the guidance of SWAP's own Counter Fraud Investigation Service (CFIS). This approach enabled us to complete the investigation to the satisfaction of the Council's External Auditor. To share good practice in the future, members of SWAP's CFIS will meet periodically with Council's Fraud Team.

Summary of Control Assurance and Recommendations

Control Assurance by Category
(including 14/15 work completed in year)

- Substantial 5%
- Special 4%
- Reasonable 23%
- Non Opinion 60%
- Partial 8%

Audit Recommendations by Priority

Summary of Internal Audit Work to date

Eight audit assignments from the 2015-16 plan have been completed since the progress reported to Committee in July 2015. An analysis of assurances given and recommendations made is provided above. Nine further audit assignments from the 2015-16 plan are at draft with nineteen still in progress.

Performance:

The Chief Executive of SWAP reports performance on a regular basis to the SWAP Management and Partnership Boards.

"More work is needed to improve the timeliness of issuing final reports"

SWAP Performance

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

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 2015/16 year so far are as follows;

Performance Target	Average Performance
Audit Plan – Percentage Progress 15/16 Percentage completion - 90% or more	100%
Draft Reports Issued within 5 working days Issued within 10 working days	50% 83%
Final Reports Issued within 10 working days of discussion of draft report.	83%
Quality of Audit Work Customer Satisfaction Questionnaire	65%

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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.

Performance:

The Chief Executive of SWAP reports performance on a regular basis to the SWAP Management and Boards.

SWAP Performance

At the end of each audit review, a Customer Satisfaction Questionnaire is sent out to the service manager or nominated officer. The aim of the questionnaire is to gauge satisfaction against timeliness; quality; and professionalism. As part of the Balanced Scorecard presented to the SWAP Management Board, a target of 85% is set where 75% would represent a score of good. The current accumulative feedback for Wiltshire Council is 65%. This is a significant drop from that previously reported of 83% and is due to confusion surrounding the consolidation of 9 financial key control reports into a single report. These 9 reports covered different service areas within Financial Services, Business Services and Housing Management and the officer targeted for feedback was unable to comment upon the work undertaken across all these different areas. We will review our arrangements in the coming year to ensure that the appropriate officers are always targeted for feedback.

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

Approved Amendments to Annual Audit Plan 2015-16

Planned audit work is as detailed in Appendix B. Audit work remains under constant review to ensure that, if necessary, internal audit resources can also be targeted at emerging issues in a timely manner. Any changes that are required are agreed with the Associate Director Finance (Section 151) and are reported to the Committee.

During the first two quarters, specific requests for Internal Audit support has resulted in a requirement to complete additional audit work. At present these additions are covered from the agreed contingency allowance or from deferred or removed audits.

The additional work agreed so far for the 2015-16 year covers review activity in the following area:

- Repair & Renew Grant Certification;
- Growth Hub Scheme (Phase 6 & 7) Certification;
- Local Authority Bus Subsidy Ring Fence Scheme Certification;
- Carbon Reduction Commitment Scheme;
- Potholes Fund Certification;
- Ring Fenced Public Health Grant Certification;
- MTMC Payments (Special Investigation);
- Homes Community Agency (HCA) Compliance;
- Imprest Account Spot Check;
- Insurance Coverage Review (e.g. H&S proactive monitoring remote sites);
- Business Continuity Plan (BCP) Position Statement, please see Appendix G.

There are no issues to report with this work.

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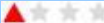SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the PSIAS.

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

- **Substantial**
- **Reasonable**
- **Partial**
- **None**

Audit Framework Definitions

Control Assurance Definitions

Substantial	★★★★	I am able to offer substantial assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	★★★★	I am able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	★★★★	I am able to offer Partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
None	▲★★★	I am not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks are not well managed and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

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

Audit Framework Definitions

- Priority 5: Findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.

- Priority 4: Important findings that need to be resolved by management.

- Priority 3: The accuracy of records is at risk and requires attention.

- Priority 2: Minor control issues have been identified which nevertheless need to be addressed.

- Priority 1: Administrative errors identified that should be corrected. Simple, no-cost measures would serve to enhance an existing control.

Definitions of Risk

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

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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				
													5	4	3	2	1
AUDITS AT FINAL/COMPLETED DURING 2015-16 (STATUS GREEN)																
1	*Council property	Maintenance of council property	Special Investigation	Investigation into Contract Payments	April 2015	Completed	N/A	15/06/2015	09/06/2015	29/06/2015	10/06/2015	0	0	0	0	0	0
2	*Council property	Property and land management	Grant Certification	CRC Scheme Certification	April 2015	Final	N/A	10/07/2015	10/07/2015	24/07/2015	04/08/2015	0	0	0	0	0	0
3	*Economic development	Growth Hub	Grant Certification	Growth Hub Grant - Claim 6 & 7	April 2015	Completed	N/A	24/08/2015	20/08/2015	07/09/2015	20/08/2015	0	0	0	0	0	0
4	*Public Health	Public Health	Grant Certification	Ringfenced Public Health Grant	August 2015	Final	N/A	14/09/2015	29/09/2015	28/09/2015	29/09/2015	0	0	0	0	0	0
5	*Transport and infrastructure	Highway development control	Grant Certification	Repair & Renew Grant Certification	July 2015	Completed	N/A	07/08/2015	07/08/2015	10/08/2015	10/08/2015	0	0	0	0	0	0
6	*Transport and infrastructure	Public transport	Grant Certification	Local Authority Bus Subsidy	August 2015	Final	N/A	14/09/2015	23/09/2015	28/09/2015	29/09/2015	0	0	0	0	0	0
7	*Transport and infrastructure	Public transport	Grant Certification	Local Transport Settlement	July 2015	Final	N/A	14/09/2015	14/09/2015	28/09/2015	29/09/2015	0	0	0	0	0	0
8	*Transport and infrastructure	Road maintenance	Grant Certification	Pothole Fund	July 2015	Final	N/A	14/09/2015	17/09/2015	27/09/2015	29/09/2015	0	0	0	0	0	0
9	Children's Commissioning & Performance	Safeguarding (Child Protection)	Operational	Safeguarding	2014/15	Final	Partial	31/03/2015	12/05/2015	14/04/2015	07/07/2015	6	0	2	4	0	0
10	Children's Commissioning & Performance	Troubled Families	Grant Certification	Troubled Families Phase 1 14/15	2014/15	Final	Non Opinion	25/03/2015	30/04/2015	07/04/2015	30/06/2015	0	0	0	0	0	0
11	Core Cross-Cutting	Corporate Governance	Governance, Fraud & Corruption	Risk and Performance Management	2014/15	Final	Reasonable	23/12/2014	29/05/2015	11/06/2015	18/06/2015	8	0	1	7	0	0
12	Economic Development & Planning	Development Control	Operational	S.106 monies/Community Infrastructure Levy (CIL)	2014/15	Final	Substantial	23/09/2014	27/05/2015	11/06/2015	09/07/2015	2	0	0	1	1	0
13	Finance	Imprests	Operational	Unannounced imprest sites visits	2014/15	Final	Non Opinion	19/06/2015	04/06/2015	30/06/2015	01/07/2015	0	0	0	0	0	0
14	Finance	Key Financial Controls	Key Control	Key Financial Controls	2014/15	Final	Reasonable	04/02/2015	20/01/2015	18/02/2015	12/06/2015	28	0	5	19	4	0
15	Finance	Trust Funds	Operational	Trust Funds Administration	2014/15	Final	Reasonable	16/06/2015	07/07/2015	28/06/2015	07/07/2015	0	0	0	0	0	0
16	Finance	VAT	Operational	Payment & recovery of VAT	2014/15	Final	Reasonable	06/06/2015	06/07/2015	20/06/2015	10/08/2015	12	0	1	11	0	0
17	Information Services	IT Infrastructure	ICT	WUC_Corporate ICT Processes	2014/15	Final	Reasonable	25/05/2015	16/07/2015	08/06/2015	04/08/2015	4	0	0	4	0	0
18	People & Business Services	Economic Development	Special Investigation	LEP	2014/15	Final	Partial	14/04/2015	30/06/2015	28/04/2015	03/08/2015	17	0	6	11	0	0
19	Schools & Learning	Themed Reviews (Contingency)	Non Opinion	Business Continuity Arrangements	2014/15	Final	Non Opinion	29/06/2015	16/07/2015	17/07/2015	16/07/2015	0	0	0	0	0	0
20	Schools & Learning	Themed Reviews (Contingency)	Non Opinion	Prevention of Fraud	2014/15	Final	Non Opinion	17/07/2015	17/07/2015	31/07/2015	24/07/2015	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				
													5	4	3	2	1
21	Transformation	Programme Office	Advice	SIBS Project	2014/15	Completed	Advice	N/A	N/A	N/A	N/A	0	0	0	0	0	0
22	Transformation	Programme Office	Non Opinion	Wilts on line project	2014/15	Final	Non Opinion	14/06/2015	14/07/2015	28/06/2015	14/07/2015	0	0	0	0	0	0
				TOTAL RECOMMENDATIONS MADE								77	0	15	57	5	0
				2015/16 AUDITS AT DRAFT (STATUS GREEN)													
23	*Council property	Maintenance of council property	Special Investigation	Investigation into Contract Payments - Continuation	July 2015	5 - Draft		14/09/2015	28/09/2015	28/09/2015		0	0	0	0	0	0
24	*Healthy Organisation	Audit Area	Healthy Organisation	Commissioning and Procurement	April 2015	5 - Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
25	*Healthy Organisation	Audit Area	Healthy Organisation	Corporate Governance	April 2015	5 - Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
26	*Healthy Organisation	Audit Area	Healthy Organisation	Financial Management	April 2015	5 - Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
27	*Healthy Organisation	Audit Area	Healthy Organisation	Information Management	April 2015	5 - Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
28	*Healthy Organisation	Audit Area	Healthy Organisation	People and Asset Management	April 2015	5 - Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
29	*Healthy Organisation	Audit Area	Healthy Organisation	Performance Management	April 2015	5 - Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
30	*Healthy Organisation	Audit Area	Healthy Organisation	Programme and Project Management	April 2015	5 - Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
31	*Healthy Organisation	Audit Area	Healthy Organisation	Risk Management	April 2015	5 - Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
				2015/16 PROJECTS CURRENTLY IN PROGRESS - NO ISSUES TO REPORT (STATUS GREEN)													
32	*Children and families services	Child protection	Healthy Organisation	Combined Assurance - Childrens Safeguarding	April 2015	In Progress		30/11/2015		14/12/2015		0	0	0	0	0	0
33	*Finance	Accounts and audit	Grant Certification	HCA Compliance	April 2015	In Progress		N/A	N/A	22/11/2015		0	0	0	0	0	0
34	*Finance	Financial transactions management	Operational	Imprest Monitoring	Oct-15	In Progress		N/A	N/A	N/A	N/A	0	0	0	0	0	0
35	*Health and safety	Monitoring	Operational	Proactive Monitoring for Health & Safety Hazards	July 2015	In Progress		TO BE AGREED				0	0	0	0	0	0
36	*Healthy Organisation	Audit Area	Healthy Organisation	Assurance Mapping	April 2015	In Progress		ONGOING WORK				0	0	0	0	0	0
37	*Public Health	Public Health	Healthy Organisation	Public Health - Combined Assurance - Healthy Organisation	April 2015	In Progress		07/07/2015		21/07/2015		0	0	0	0	0	0
38	Client Support	Committee Reporting & Attendance	Advice	Committee reporting & Attendance	April 2015	In Progress		ALL YEAR				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				
													5	4	3	2	1
39	Client Support	Corporate Advice	Advice	Corporate Advice	April 2015	In Progress		ALL YEAR				0	0	0	0	0	0
40	Client Support	External Audit	Advice	External Audit	April 2015	In Progress		ALL YEAR				0	0	0	0	0	0
41	Client Support	Planning/Client Liaison	Advice	Planning/Client Liaison	April 2015	In Progress		ALL YEAR				0	0	0	0	0	0
42	Schools - Primary (incl First, Infant & Junior)	Alderbury & West Grimstead CofE Primary School	School	Alderbury & West Grimstead CofE Primary School	October 2015	In Progress		30/12/2015		13/01/2015		0	0	0	0	0	0
43	Schools - Primary (incl First, Infant & Junior)	Dinton CofE Primary School	School	Dinton CofE Primary School	October 2015	In Progress		17/11/2015		01/12/2015		0	0	0	0	0	0
44	Schools - Primary (incl First, Infant & Junior)	Grove Primary School	School	Grove Primary School	October 2015	In Progress		17/12/2015		31/12/2015		0	0	0	0	0	0
45	Schools - Primary (incl First, Infant & Junior)	Hilperton CofE Voluntary Controlled Primary School	School	Hilperton CofE Voluntary Controlled Primary School	October 2015	In Progress		20/10/2015		03/11/2015		0	0	0	0	0	0
46	Schools - Primary (incl First, Infant & Junior)	Hindon CofE Voluntary Aided Primary School - St Mary's & St John's	School	Hindon CofE Voluntary Aided Primary School, St Mary's & St John's	October 2015	In Progress		03/11/2015		17/11/2015		0	0	0	0	0	0
47	Schools - Primary (incl First, Infant & Junior)	Lacock CofE Primary School	School	Lacock CofE Primary School	October 2015	In Progress		24/12/2015		07/01/2015		0	0	0	0	0	0
48	Schools - Primary (incl First, Infant & Junior)	St Nicholas CofE Primary School, Porton	School	St Nicholas CofE Primary School, Porton	October 2015	In Progress		30/10/2015		13/11/2015		0	0	0	0	0	0
49	Schools - Primary (incl First, Infant & Junior)	Westwood with Iford School	School	Westwood with Iford School	October 2015	In Progress		08/12/2015		22/12/2015		0	0	0	0	0	0
50	Schools - Secondary (incl Upper)	Abbeyfield School	School	Abbeyfield School	October 2015	In Progress		15/10/2015		29/10/2015		0	0	0	0	0	0
				2015/16 AUDITS PLANNED BUT NOT YET STARTED (STATUS GREEN)													
51	*Children and families services	School Support & Advice	School	Schools Support & Advice	April 2015	Created											
52	*Children and families services	School Support & Advice	School	SFVS Compliance (Quarterly reporting)	April 2015	Created											
53	*Children and families services	School Themed Reviews (Contingency)	School	Contingency (theme to be selected)	January 2016	Created											
54	*Children and families services	School Themed Reviews (Contingency)	School	Governors Minutes	January 2016	Created											
55	*Children and families services	Schools Special Investigation & Contingency	School	Schools Visits Contingency	April 2015	Created											
56	*Finance	Accounts Payable	Key Control	Accounts Payable	July 2015	Created											
57	*Finance	Accounts Receivable	Key Control	Accounts Receivable	July 2015	Created											
58	*Finance	Capital Accounting / Asset Management		Capital Accounting/ Asset Management	October 2015	Created											

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				
													5	4	3	2	1
59	*Finance	Financial provisions management	Key Control	Budgetary Control	October 2015	Created											
60	*Finance	Financial transactions management	Key Control	Civica Cash Receipting	October 2015	Created											
61	*Finance	General Ledger / Main Accounting	Key Control	GL and Financial Accounting	July 2015	Created											
62	*Finance	Local taxation	Key Control	Council Tax	July 2015	Created											
63	*Finance	Local taxation	Key Control	Housing and Council Tax Benefits	July 2015	Created											
64	*Finance	Payroll and pensions	Key Control	Payroll	July 2015	Created											
65	*Finance	Payroll and pensions	Key Control	Pensions	October 2015	Created											
66	*Finance	Treasury Management	Key Control	Treasury Management	January 2016	Created											
67	*Information and communication technology	ICT Key Controls	ICT	SAP Data Integrity Checks	July 2015	Created											
68	*Information and communication technology	Strategy and Governance	Governance, Fraud & Corruption	ICT Healthcheck	July 2015	Created											
69	ICT Infrastructure	Information and Communication Technology	Operational	Business Continuity Planning & Disaster Recovery	October 2015	Created											
70	ICT Infrastructure	Information and Communication Technology	Operational	Datacentres	October 2015	Created											
2015/16 AUDITS AT DEFERRED OR REMOVED (STATUS GREEN)																	
71	Schools - Primary (incl First, Infant & Junior)	Durrington CofE Voluntary Controlled Infants School	Deferred/Removed	Durrington All Saints CofE Voluntary Controlled Infants School	October 2015	9 - Removed											
72	Schools - Primary (incl First, Infant & Junior)	Purton St Mary's CofE Primary School	School	Purton St Mary's CofE Primary School	October 2015	8 - Deferred											

Schedule of Potential Significant Risks Identified from Internal Audit Work

NEW RISKS IDENTIFIED DURING THE PERIOD 30 June 2015 TO 30 September 2015								
Ref	No	Name of Audit	Weaknesses Found	Risk Identified	Recommended Action	Managers Agreed Action	Agreed Date of Action	Managers Update
NONE IDENTIFIED FROM INTERNAL AUDIT WORK DURING THIS PERIOD								

Summary of Key Points Relating to "Partial or No Assurance" Reviews

AUDIT TITLE	AUDITORS OPINION
Swindon & Wiltshire Local Enterprise Partnership (SWLEP) - PARTIAL	According to the SWLEP Assurance Framework (March 2015), Central Government now requires that '*all Local Enterprise Partnerships, as part of their Growth Deal, are to sign up to developing a single Assurance Framework covering all Central Government funding flowing through Local Enterprise Partnerships to ensure robust value for money processes are in place*'. Given continuing public sector austerity, it is vitally important that any organisation or local body in receipt of public funds can demonstrate value for money. The ability to do so will depend upon their having transparent processes in place that are supported by robust policies and procedures that are seen to be effectively applied. It is a matter of concern therefore that, during the course of this review, our testing revealed a lack of transparency of process and formal procedures to support the procurement, contracting and payment of contracted specialist consultants and administrative support for the SWLEP Board. Furthermore, we discovered that Wiltshire Council procurement regulations were not always consistently applied to such procurement. We do understand that the nature and timeline for SWLEP Board decisions does reflect the very prompt turnaround of grant incentives that are offered by Central Government. As a result, this has not always allowed for the SWLEP to practically apply the Council's procurement regulations as required of the existing Scheme of Delegation. That said, whilst it is accepted that in the private sector known contractors could be selected on the basis of past work, the investment of public money does require demonstration of a fair and competitive selection process. Clearly the introduction of the single assurance framework referred to above, does suggest that this issue is not a concern for the SWLEP Board alone. Consequently, we welcome the newly developed SWLEP Assurance Framework that will require the Wiltshire LEP Board to '*conduct its business in an open and transparent manner comparable to the two Unitary Authorities*' (Wiltshire Council and Swindon Borough Council). We are also pleased to report that officers have taken steps to develop public reporting of Board minutes and supporting papers via its website. To reinforce this good practice, recommendations that support this framework are detailed in the report's Action Plan. Finally, during the course of this review, it became clear that the Director, Chair and Board require additional access to and support from Wiltshire Council Corporate Procurement, Legal Services and Democratic Services, and Economic Development. We are pleased to report that, since publication of our initial discussion document in May 2015, additional support is being addressed by the Council with Corporate Procurement resources already being assigned.

Assigned to	Final report issue date	Description	Priority	Ref	Target Due Date	Management Comments	Current Status
		Accounts Receivable					
WUC Associate Director – People & Business Services	17/04/2014	I recommend that the Finance Director ensures the Corporate Write off Policy is finalised and issued.	4	24130	30/04/2014	This is being finalised and was delayed due to restructuring.	This is nearing completion and will be tied into a review of the Financial Regulations due to come to Standards Committee in Autumn 2015.
		CIVICA Cash Receipting					
WUC Associate Director - Finance (Section 151 Officer)	16/06/2014	I recommend that the Council develops a System User Policy for the Civica system to set out the rules and requirements applicable to staff using the system to ensure they can be held accountable for their actions.	4	24334	31/07/2014	A disclaimer or similar is potentially required for PCI compliance also. I suggest that this is reviewed in conjunction with other work is required to achieve PCI compliance. PCI compliance needs to be resolved as a priority. To be discussed at AD level.	This recommendation is ongoing as PCI Compliance is currently being looked at by the Information Assurance Group. A PCI compliant Information Security Policy document is in draft, but it has not as yet been personalised and issued within Wiltshire. It is understood that the Council is preparing a new suite of information security policies but approval is pending the publication of the ICO audit undertaken in March 2015. In the meanwhile, the information assurance team is nearing completion of user security training which comenced in 2014 and has targetted all Council staff.
		Contract Clauses					
WUC Associate Director – Corporate Function & Procurement	25/02/2014	The latest 'Procurement and Contract Rules' should be reviewed to ensure no details have been overlooked in particular contracts over £100,000 being required to be overseen by Legal Services and where necessary, for those with material value, for continued involvement with Legal Services. This should then be communicated to all staff involved with tenders and contracts so that they are aware of this requirement.	5	23172	31/05/2014	The procurement review (restructure) has been delayed slightly and the revision of the rules to reflect the new arrangements and changes in law will follow from its conclusion.	In progress and will be presented to Cabinet in October 2015
		Corporate ICT Processes					
WUC Head of Service ICT Infrastructure	29/01/2015	I recommend that the Configuration and Change Manager ensures that policies relating to incident management are completed, updated and made available to staff to ensure the correct incident management processes are adhered to. This recommendation was made last year and is still outstanding.	4	24407	31/03/2015	The Incident management policies have been discussed by the Incident process owners and a revision is currently being drafted. We expect the first draft to be published by the end of July, which will then be updated, ratified, and communicated by the middle of August. This should give us significant contingency time before the end of August deadline.	Implementation date revised to 31.08.2015
WUC Head of Service ICT Infrastructure	29/01/2015	I recommend that the Corporate Security Policy should be updated to reflect the changes in the organisational structure and to include the date and the version number to ensure it is the latest version.	3	24470	30/09/2015	The Council was subject to a review of information security practices and we have received the following information from the Information Assurance Team (June 2015): 'The Information Commissioner's audit is very much in focus and official findings will be made available shortly. There will be a significant action plan based on this which may involve restructuring with possible additional temporary and permanent resourcing. Everything is in limbo pending this. So while I have drafts of a new Information Security Policy, Information Governance Framework and Information Risk Management Policy which went CLT, they are still 'under consideration' and it is not clear if they will appear in their current format or indeed who will have responsibility for them in future. Until there is some clarity on future lines of responsibility and priorities from above, I am not rewriting any further policies'.	The current arrangements will be reviewed as part of the implementation plan to strengthen and improve the council's information governance arrangements following the ICO's recent audit.

Assigned to	Final report issue date	Description	Priority	Ref	Target Due Date	Management Comments	Current Status
WUC Head of Service ICT Infrastructure	29/01/2015	I recommend that the Corporate Security Policy includes references and requirements for applications so that a benchmark of application security is obtained across the council.	3	24703	30/09/2015	The Council was subject to a review of information security practices and we have received the following information from the Information Assurance Team (June 2015): 'The Information Commissioner's audit is very much in focus and official findings will be made available shortly. There will be a significant action plan based on this which may involve restructuring with possible additional temporary and permanent resourcing. Everything is in limbo pending this. So while I have drafts of a new Information Security Policy, Information Governance Framework and Information Risk Management Policy which went CLT, they are still 'under consideration' and it is not clear if they will appear in their current format or indeed who will have responsibility for them in future. Until there is some clarity on future lines of responsibility and priorities from above, I am not rewriting any further policies'.	The current arrangements will be reviewed as part of the implementation plan to strengthen and improve the council's information governance arrangements following the ICO's recent audit.
		Court of Protection					
WUC Head of Safeguarding & Quality Assurance	15/12/2014	I recommend that all COP forms should be reviewed to ensure that they have been appropriately completed to avoid delays to obtain court orders.	3	26021	31/12/2014	All future applications will be checked by the Court of Protection Team Manager. Delegation of the Deputyship responsibilities are currently being investigated	**Will be reviewed as part of the follow up for Partial Assurance Audits.**
WUC Head of Safeguarding & Quality Assurance	15/12/2014	I recommend that a more suitable process for electronic filing and filing conventions should be established for the individual clients.	3	26024	01/06/2015	We are currently looking at ways to progress the scanning process as a matter of urgency.	**Will be reviewed as part of the follow up for Partial Assurance Audits.**
WUC Associate Director – Adult Care Commissioning & Housing	15/12/2014	I recommend that all transaction have the appropriate documentation so that evidence of expenditure is maintained. Particular attention should be paid to Internet Banking transactions. A receipt of payment should be retained so that justification for expenditure is available.	3	26077	01/12/2015	This issue will be resolved once scanning is in place.	**Future target date.**
WUC Associate Director – Adult Care Commissioning & Housing	15/12/2014	I recommend that further legal advice should be sought before the procedures have gone through the formal approval stages.	4	26160	15/12/2014	This concern has been noted and legal approval has been sought. This concern has been removed from the draft policies and procedures.	**Will be reviewed as part of the follow up for Partial Assurance Audits.**
WUC Associate Director – Adult Care Commissioning & Housing	15/12/2014	I recommend that all client annual visits are appropriately arranged where applicable, where no visits are required then a note should be placed on the system.	3	26161	01/03/2015	This is due to the limitations of the system, the information was recorded but in the notes section, enquiries will be made to see if the visit section of the database can be modified to include this information.	**Will be reviewed as part of the follow up for Partial Assurance Audits.**
WUC Associate Director – Adult Care Commissioning & Housing	15/12/2014	I recommend that all evidence regarding client's assets including deceased clients should be appropriately evidenced and documented on all the various systems used by the Court of Protection Team.	4	26162	01/03/2015	This area is covered in the new policies and procedures which is shortly to be submitted for approval	**Will be reviewed as part of the follow up for Partial Assurance Audits.**
WUC Head of Service	15/12/2014	I recommend that bank accounts details for deceased clients are not removed from the system, in compliance with the financial retention policy. In the event a trustee account has not been opened this should be investigated for accuracy.	3	26567	15/12/2014	This issue has now been resolved and will be implemented on next update in Nov.	**Future target date.**

Assigned to	Final report issue date	Description	Priority	Ref	Target Due Date	Management Comments	Current Status
		Emergency Planning					
WUC Head of Public Protection (Commercial and Communities)	03/11/2014	I recommend that further development of training for Council staff involved in emergency planning is undertaken in order to improve the effectiveness of response to incidents.	3	26434	31/12/2015	To commence in November 2014. This is an ongoing programme, with all staff having a role in delivering resilience within the county needing continuous training.	**Future target date.**
WUC Head of Public Protection (Commercial and Communities)	03/11/2014	I recommend that more work is done to further develop links between Emergency Planning and other committees within Wiltshire Council including better integration of the Major Incident Plan (MIP) with the Business Continuity Plan and the work programme of the Environment Committee.	3	26460	30/04/2015	We accept this recommendation fully. Work has commenced on bringing together an Integrated Emergency Management Plan, with The Major Incident Plan and Business Continuity Plans for the council in one place. This document will be ready for consultation in November 2014, and will need to be signed off by Full Council. As part of the sign off process, the document will be submitted to all relevant committees for scrutiny.	The Head of Public Protection (Emergency Planning) stated that the Integrated Emergency Management Plan has been deferred on advice of the Cabinet Member and Corporate Director. It is on the Cabinet Forward Plan for Oct 2015. Consultation with committees will be part of this process. Action Outstanding.
		Employment Tracking					
WUC Service Director - Human Resources & Organisational Development (Head of Paid Service)	05/09/2014	I recommend that the general ledger cost codes are provided to all managers along with definitions that make it clear what the distinctions are for the range of codes relating to agency workers, interim workers and consultants. Managers who engage people within these groups should be reminded to ensure that the appropriate general ledger cost code is always used when authorising payments.	3	25099	31/10/2014	To be issued with 2015/16 Budget	Head of Strategic Procurement is checking with Finance (as at 09.06.15) to see if accounting code information has been supplied to managers to allow them to apply the appropriate general ledger cost code when authorising payments to agency workers, interim workers and consultants.
		Expense Claims - HMRC					
WUC Associate Director – People & Business Services	19/12/2014	I recommend investigating the possibility of changing the 'Paper Receipt Exists' box from a tick box to a drop down 'Yes' or 'No' box. Managers will then have to physically select yes or no to indicate whether they have seen a paper receipt before authorising each claim.	3	26580	30/09/2015	A request has been submitted to SAP Support to investigate making a change to the current setting to enable us to explore the implications of the proposed change. Our corporate tax advisors have also been contacted to ensure that scanned electronic receipts would be accepted by Revenue and Customs are their instructions did state 'original receipts".	Some research has been carried out into the potential for changes to the ESS/MSS portal for both the default yes/no and the potential for scanning receipts, however technical and process issues still exist with these options. We are continuing to work with SAP Support to find resolutions however over the past few months the impact of the SAP refresh and continuing technical issues with payroll have meant that this work has not yet been completed. We will be continuing to progress this work and propose a revised date of end of September 2015.
		Members' Expense Claims					
WUC Associate Director – People & Business Services	21/11/2014	I recommend that the 'Wiltshire Council Members' Allowances Scheme' dated 12/11/2013 is reviewed to ensure it is clear and not open to mis-interpretation in regards to how much subsistence may be claimed.	3	25068	30/04/2015	We anticipate that HMRC are likely to make legislative changes to the tax arrangements for councillors. With this in mind we are not proposing to review the scheme until we have been notified of these changes which we anticipate will be later this calendar year. So the earliest timescale will be to review the scheme by February 2015. In the interim we will consider circulating a guidance note, similar to the one provided for staff.	Scheme has been reviewed. Legislative changes now proposed to be coming in for April 2016 Guidance note on submission of expenses to be circulated before September
WUC Associate Director – People & Business Services	21/11/2014	I recommend that as receipts are received, they are securely attached to a claim reference number prior to submission to payroll. A clear indication that receipts have been seen and checked would be helpful. This would provide evidence if a receipt does become detached in the future.	3	25069	30/04/2015	We will look to move towards adopting / aligning the same process for Councillors as we do for staff and issue a guidance note accordingly (see note 1.1a) Payroll are introducing a process to scan and submit receipts, which will apply to all staff and members.	Members will be required to scan and electronically send in receipts from September 2015
WUC Associate Director – People & Business Services	21/11/2014	I recommend members are required to submit their expenses claims through SAP. Training should be provided to ensure full and accurate claims are made.	3	25116	30/04/2015	We will as far a possible align the process with that provided for staff and ensure it is ICT compatible. We will also provide a guidance note and consider training needs where appropriate.	Members will be required to submit claims via SAP from September 2015

Assigned to	Final report issue date	Description	Priority	Ref	Target Due Date	Management Comments	Current Status
WUC Associate Director – People & Business Services	21/11/2014	I recommend members are reminded of the importance of providing receipts and providing sufficient details within their claims to enable verification. This can have VAT and even National Insurance Contribution implications.	4	25117	30/04/2015	Guidance note to be circulated.	See response for 25068 and 25116
WUC Associate Director – People & Business Services	21/11/2014	I recommend members are reminded of the need to submit claims on a monthly basis.	3	25302	30/04/2015	We will as far a possible standardise the process with that provided for staff and provide a guidance note (refer to note 1.2b)	See response for 25068. Members will be reminded to submit claims monthly and at least every 3 months.
WUC Associate Director – People & Business Services	21/11/2014	I recommend that claims should not be paid until they have been authorised. The authorisation process should confirm that sufficient detail has been included in the claim and that receipts are attached. This could be backed up by more detailed spot-checking.	4	25499	30/04/2015	Any resource allocated to authorising and spot checking claims needs to be proportionate to the level of risk (both financial and reputational). With this in mind we are not proposing to 'authorise' every claim as such but will initiate a monthly programme of spot checks to ensure that every councillor has at least one months' claim reviewed on an annual basis.	Claims from 10 different councillors are spot checked every month ona rota basis, so that each councillor will have their claims checked at least once every 12 months. The Head of Service signs off the individual spot checked claims and bulk authorises any other claims on a monthly basis. Any claims over 3 months are authrosied by the Monitoring Officer.
		Quality Assurance Checks					
WUC Associate Director – Legal & Governance	27/11/2013	I recommend that the Information Assurance Team continue to devise a new Assurance Check around Firewalls in order to check rules, ensure patching and that all unnecessary services have been disabled. It would also be useful to include the details and results of any penetration testing results done by third parties in the Assurance Checks SharePoint area, so that all assurance material is kept in one area and is available to those who need to see it. Other items could be added over time to provide a comprehensive security portfolio.	3	22126	31/03/2014	A Firewall Management Procedure has already been written. Assurance checks will be developed and implemented in collaboration with ICT. This will include a review of data, tools and any configuration changes needed to support identified firewall assurance checks. In view of the sizeable firewall ruleset there is a potential requirement to procure and implement new tooling to automate the process as far as possible. The target is to develop firewall assurance checks and supporting tooling by 31 March 2014.	Progress has been made in developing appropriate checks to provide reasonable assurance of effective and secure management of Firewalls. Work is ongoing with ICT to provide the necessary data to support the assurance checks.
		Residential Parking Permits					
WUC Head of Local Highway & Street Scene	02/10/2014	I recommend that the "Map of Residential Parking Zones" is updated to reflect changes to the residential parking scheme.	3	26163	31/12/2014	Scheduled for end 2014.	This is scheduled for introduction of virtual permits early September. Implementation date updated to 30.09.2015.
WUC Head of Local Highway & Street Scene	02/10/2014	I recommend that regular review of the number of permits issued in relation to the number of spaces is carried out to determine whether subscription levels remain appropriate.	3	26399	31/03/2015	Early 2015 implementation to see a quarterly review is taken of subscription levels with appropriate adjusting action taken of future subscription levels.	in progress completion date September. Implementation date updated to 30.09.2015
WUC Head of Local Highway & Street Scene	02/10/2014	I recommend that a tolerance level for the subscription of permits per zone be documented with proactive plans put in place both to prevent these levels being breached and in the event of a breach.	3	26400	31/03/2015	Early 2015 implementation to see a quarterly review is taken of subscription levels with appropriate adjusting action taken of future subscription levels.	in progress completion date September. Implementation date updated to 30.09.2015

Assigned to	Final report issue date	Description	Priority	Ref	Target Due Date	Management Comments	Current Status
		Safeguarding (Child Protection)					
WUC Head of Safeguarding & Quality	07/07/2015	I recommend that the S47 enquiry should feed into the single assessment meeting as a matter of course so that all matters have been considered and combined recommended actions are taken forward as demonstrated in the CP social care report for the CP conference. Where it is not progressed to CP then the relevant CiN plan should reflect outcomes from both the single assessment and S47 enquiry.	3	28420	31-Dec-15	Whilst recognising these individual findings, the service has developed a Safeguarding Child Protection (CP) Improvement Plan designed to address 5 strategic priorities: 1.Recruit, develop & retain a valued, stable, confident & customer focussed workforce that is suitably qualified, skilled & motivated; 2.Increase social work capacity to enable quality, direct work with children & young people and families to improve outcomes; 3.Develop relationships between children's social care, Early Help and Special Educational Needs and/or Disabilities services and external partners to ensure children and young people receive accessible and coordinated multi-agency help which is proportionate to risk; 4.Operational children's services and safeguarding partners will focus on identified areas of practice improvement to ensure children are safeguarded resulting in improved outcomes; 5.Develop and maintain a culture of aspirational practice and ability to challenge others, by demonstrating the attitudes and behaviours in the Wiltshire Council Behaviours Framework. The above provides a more holistic approach to address individual weaknesses.	Future implementation date.
WUC Head of Safeguarding & Quality	07/07/2015	I recommend that all evidence, completion and authorisation of reports/plans are updated appropriately and according to the SWQS practice standards. Records involving other siblings should have the relevant supporting documentation on their case files and matching record completion dates. In addition, I recommend that the Social Care Quality Standard is reviewed so that specific review of the CP plan is replicated as with the CiN plan review practice standards. Missing practice standard reference numbers should be updated.	4	28422	31-Dec-15	See 28420 above.	Future implementation date.
WUC Head of Safeguarding & Quality	07/07/2015	I recommend that the SWQS specifically addresses the process for carrying out CP conference audits. This should include the format of review, timescales for the audit review and who should receive the reports.	3	28425	31-Dec-15	See 28420 above.	Future implementation date.
		Systems Administration					
WUC Head of Governance	29/01/2015	I recommend that all system administrators for all applications undergo basic IT security training so that they know and understand why controls are needed to safeguard their systems and its data.	4	23965	30/06/2016	This is part of a corporate approach to information assurance arrangements. A report with recommendations to be taken to CLT.	This will be addressed as part of the action plan that is being developed to implement the recommendations of the Information Commissioner following a voluntary audit of the council's information governance arrangements in March 2015.
WUC Associate Director – Legal & Governance	29/01/2015	I recommend that all IT projects determine and consider IT security at the outset of projects to ensure all new projects incorporate IT controls prior to projects being moved to Business-as-Usual (BAU) to ensure there will be no legacy anomalies in the future.	3	23966	30/06/2016	This is part of a corporate approach to review information management arrangements. A report with recommendations to be taken to CLT.	This will be addressed as part of the action plan that is being developed to implement the recommendations of the Information Commissioner following a voluntary audit of the council's information governance arrangements in March 2015.

Executive Summary

Wiltshire Council
Combined Assurance - Healthy
Organisation

1.0 Introduction

The purpose of combined assurance is to provide an insight to Senior Management and the Audit Committee on assurance across all critical activities and key risks of the Council, and identify areas that we believe assurance or process could be improved. Working closely with Management and using the Healthy Organisation eight Key Lines of Enquiry (or themes), we have looked for gaps in assurance to help us identify potential areas for improvement. This undertaking has involved gathering and analysing assurance information within the Council's control environment that:

- takes what we have been told on trust, and
- encourages accountability with those responsible for managing their services (see Figure 1 below).

The outcome is presented as a series of joint reports culminating in an agreed Improvement Plan which may result in further internal audit work or action taken by management itself.

Figure 1

The Institute of Internal Audit issued a report entitled "the three lines of defence in effective risk management and control". This provides a helpful model for clarifying response at both an operational and strategic level:
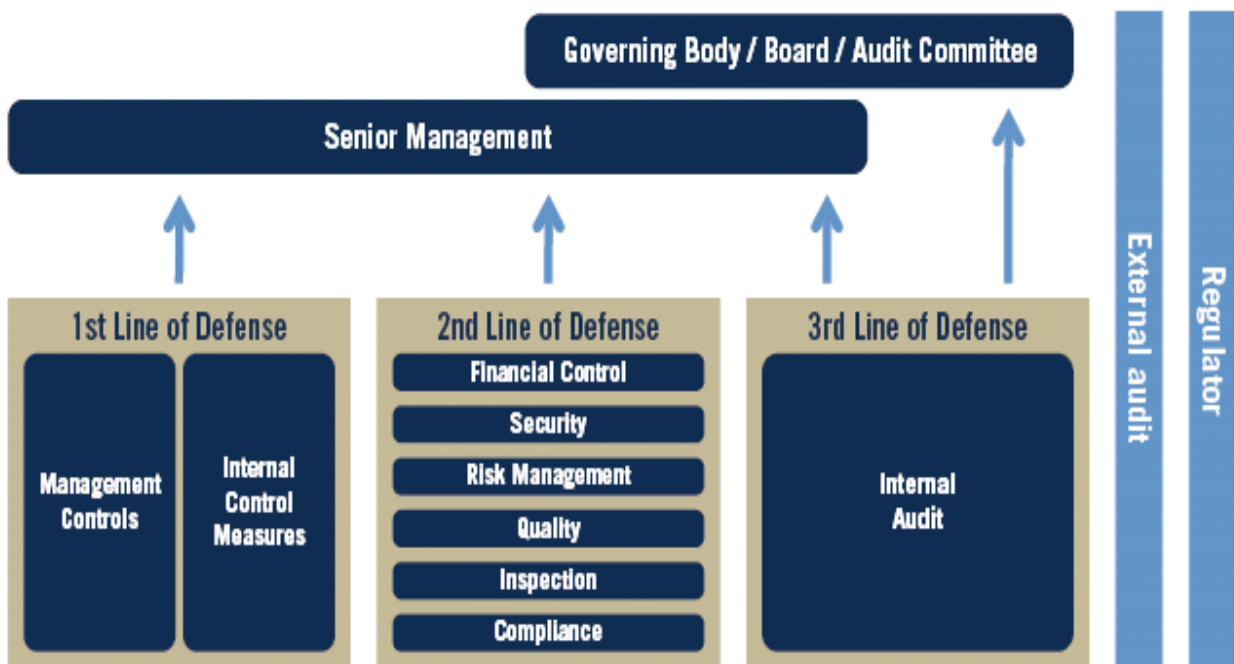
Within this model, management control is seen as the first line of defence, the various risk control and compliance over-sight functions established by management act as the second line of defence (for instance, risk registers), whilst the third is provided by independent assurance. Senior management and elected members sit above the model, with a key role and accountability for setting organisational objectives and defining strategies, and at the same time providing active scrutiny and challenge to achieve assurance.

2.0 Background

Wiltshire Council serves a community of approximately 474,300 people and employs around 6,400 officers, not including those staff employed in schools. It was created in 2009 from the former County Council and four district councils and, as a unitary body, it has been able to rationalise the combined estate into three administrative hubs, consolidate its services and realise savings of £120 million at a time of public sector austerity. Each year it is responsible for providing 354 services to the community which is funded by an annual budget of approximately £900 million.

The organisation is led by a leadership model that replaced the Chief Executive role with a team of three Corporate Directors, who comprise the Corporate Leadership Team (CLT). Policy development is the responsibility of the Leader of the Council together with the Cabinet whilst the CLT is responsible for delivering this policy. This approach ensures that the dividing line between the executive and political roles does not blur.

The Council's vision is clearly articulated in its Business Plan (2013-17) as '*to create stronger and more resilient communities*' which is supported by three corporate objectives:
- To protect those who are most vulnerable.
- To boost the local economy thereby creating and safeguarding jobs.
- To support and empower communities to do more for themselves.

The organisation's view is that resilient communities are less dependent upon public services. For this reason, there has been considerable activity towards engaging with the community to enable the Council to devolve some services and decision making to those in receipt of these services. To this end, it has established eighteen Area Boards comprising representatives from the community, Local Councillors, officers as well as local bodies including the Police and the local NHS. In turn, these boards will be served via a network of campuses and at this time, campuses are being established in Corsham, Melksham and Salisbury.

The challenge for the organisation's services is to demonstrate how their decisions support the Council's vision and objectives as specified in its Business Plan, which is currently subject to review.

3.0 Executive Summary

Each of the eight themes we have reviewed to date: Corporate Governance; Financial Management; Risk Management; Performance Management; Commissioning and Procurement; Programme & Project Management; Information Management; and finally, People and Asset Management have contributed towards our overall assessment and understanding of the Council as a 'Healthy Organisation'. To stay 'healthy' however, the Council, like all organisations, must undergo periods of change to remain current. But such change does introduce uncertainty and the organisation's control framework itself is challenged by the new demands brought about by the very change required to move the Council forward. At the start of major change therefore, this framework is in part unproven.

The Council is currently reviewing its priorities (Business Plan) and key parts of its supporting governance (Constitution). There are challenges for its Services to demonstrate greater fiscal awareness and responsibility, and recognising the dependence upon its information systems to support decision making, it has set up a task group to implement the Action Plan put forward by the Information Commissioner's Office (ICO). The engagement with the community and other local bodies also introduces further challenges. Such activity is a defining characteristic of any 'Healthy Organisation' and the Council's existing control framework must evolve to support its new priorities, governance, and so on.

Our report identifies the strengths in each of the themes and also those that warrant further review. That is not because these latter areas are weak, but because the changes referred to above will impact these areas in particular. The following Section (4) details the findings of the eight themes to date.

Finally, we would like to express our thanks to all officers who have participated in the review to date. Please note, this undertaking is not complete. We are continuing with discussions to agree our findings and finalise our plan with officers which will help focus our audits in the areas most beneficial for the Council. To provide an indication of how this will look, please refer to the Improvement Plan at the end of this report which provides a potential list of audits for the first four themes reviewed.

4.0 Theme Assessment

4.1 Corporate Governance

Good corporate governance facilitates effective management thereby supporting the Council's performance and success. It refers to the Strategic (rather than operational) management practices, values and beliefs by which the Council operates. It provides the framework for achieving goals including service delivery objectives, preservation of reputation and accountability, together with the values and culture in which services are delivered. Many of the elements of a good corporate framework should be replicated in structures and processes within service levels.

Areas of strength:
The Council has good overall governance arrangements in place. These include:

- Sound Constitution and decision making framework with clearly defined roles and responsibilities for Members and Officers alike.

- Active encouragement of Peer reviews.

- Internal Audit Plan is regularly reported.

- Business and planning framework.

- Strategic Risk Register.

- Performance, people, IT and financial framework.

- Project management process and resources.

- Established complaints process.

Key Areas for further review
We have identified areas to consider, some of which are in the process of being addressed. We will add value by informing the extent to which these initiatives are subsequently embedded.

- The Council is reviewing its existing corporate governance framework.

Currently, there appears to be duplication in governance groups and this has put pressure on attendance, focused feedback and escalation. There is no overarching approach to ensure senior leaders are sighted on the connections between these overlapping frameworks.

- The Council's Business Plan is subject to review. Once approved, we will review how effectively the new corporate governance arrangements support the Business Plan's implementation.

- Successful engagement with the community is key to the delivery of the Council objective and priorities. We will therefore examine the adequacy of the new governance framework to support such activity.

- The Constitution is also being reviewed in line with business changes. Not all areas have sub schemes of delegation. We will test awareness and application of the Constitution through specific service health checks.

- Officers need to demonstrate an ability to apply their skills across the organisation and have the confidence to abandon any 'silo' mentality. Governance must support a more fluid organisational structure via officer selection, induction, skills, training & development.

- The People's Strategy has not been updated to reflect recent financial forecasts and the £1m savings target.

- It is not clear how well embedded and understood all policies are across the organisation. We will test this as our audits undertake service specific health checks.

- The Annual Governance Statement (AGS) supports the Annual Report and accounts. It is submitted for review and approval by the Cabinet, the Standards Committee and the Audit Committee. There appear to be several governance groups that duplicate effort and resources, though we understand a review of this is underway.

4.2 Financial Management

Assessing the Council's approach and delivery of this theme goes to the heart of its ability to consult and listen to the community, and work effectively with Cabinet/Executive and Scrutiny functions. It also requires an approach at both Corporate and Service levels to ensure it involves, engages and challenges those who are accountable. This depends upon effective links to the corporate and service planning frameworks and key elements to consider include: strategic financial planning; financial governance; financial control and key indicators of financial performance.

Areas of strength:
We identified that the Council has good overall financial management arrangements in place, including:

- It has set and delivered annual budgets.

- It has received an unqualified opinion each year.

- It regularly receives financial reports and is aware of its short and long term financial position.

- Financial liabilities are identified and managed proactively.

- Previous years' audits have identified an overall sound financial control environment. This is supported by external audit conclusions.

Key Areas for further review:
We have identified areas to consider, some of which are in the process of being addressed. We will add value by informing the extent to which these initiatives are subsequently embedded.

- The level of reserves remains low, and whilst this is managed by senior leaders it needs to be continually assessed alongside business planning decisions.

- The need to realign £100m to deliver priorities will challenge Services to take

effective financial decisions. Financial Services are revising procedures to support this and we will review these once they are in place via individual service health checks.

- Budget, People, IT, Asset, Procurement, Performance and key service strategies as well as the Business Plan need to be effectively aligned. Service plans and performance goals should also link to the resources available in both the revenue and capital budgets. We will examine these via individual service health checks.

- Business decisions must reflect the long term implication on the financial plan, and identify the options to fund to address future financial constraints.

- The Cabinet Monitoring Report should include where possible more decisions for actions to address forecast overspends.

- Performance and financial reporting can be improved to link activity to cost and greater demonstrate VFM and inform decision making.

- The Financial Regulations are not well understood and these are being redrafted. We will review when in place.

- We will review Benefits Realisation arrangements to ensure that anticipated efficiencies arising from significant expenditure are closely monitored and corrective action is taken as necessary.

- Key financial control reviews will include data integrity routines to provide assurance on the accuracy and completeness of financial data.

- The Financial Ledger is being improved, but there are still inefficiencies in the feeder systems and over reliance on spreadsheets for decision making.

4.3 Risk Management

Risk Management is a key aspect of assurance and governance. It is one of the '2nd Lines of Defence' alongside; Financial Control; Security; Inspection; Compliance etc. Organisations that demonstrate and operate under a structured and active risk management approach are more likely to be able to focus upon their key priorities and outcomes and, in doing so, take informed decisions. As such, the Council's 'maturity' in terms of its risk management arrangements, is fundamental in determining the degree of reliance that can be placed upon its risk management's arrangements.

Areas of strength:
We identified the Council has taken steps to improve its overall risk management arrangements, including:

- It has overhauled its Risk methodology to ensure that risk remained an integral part of corporate governance.

- It has set up a governance framework to implement the new arrangements.

- The Strategic Risk Register has been revised and went to the Cabinet for Approval in June and September 2015.

- Internal Audit assessed these arrangements in June 2015 and the Action Plan is being implemented.

Key Areas for further review:
We have identified areas to consider, some of which are in the process of being addressed. We will add value by informing the extent to which these initiatives are subsequently embedded.

- The arrangements are new and will be subject to significant test by the change being considered by the Council (e.g. Business Plan revision; new corporate governance arrangements; revised Constitution; new financial budgeting arrangements etc.) We will review these as part of individual service health checks.

- The adequacy of links between the Services (i.e. Service Delivery Plans), Corporate Support (via performance and the new risk management framework) and the Programme Office (activity) will also be tested by organisational change. As above, we will review this as part of the service health checks.

- Since the risk management changes are fairly recent, it is important to establish whether the Service Delivery Plans are consistently defining, assessing and managing risk. Again, we will review this as part of the service health checks.

- Area Boards will require sufficient information (including training and support) to manage their local risks in a consistent way and to engage with the Council about these. An effective mechanism will need to be in place to ensure that these local risks are reflected in the Council's Strategic Risk Register where appropriate and vice versa.

- Re-assess the adequacy of arrangements to support officers in the implementation of the new risk management procedures throughout the Council in light of the departure of the Head of Corporate Support.

4.4 Performance Management

Performance management is an essential element of the governance framework which provides a transparent platform upon which the Council is accountable to its citizens and service users for the effectiveness of its service provision and delivery of its published objectives. To be effective, the performance management framework needs to provide accurate and timely information to facilitate informed and transparent decision making and prompt corrective actions where service delivery strategies appear not to be achieving their intended outcomes.

Areas of strength:
We identified the Council has taken steps to improve its overall performance management arrangements including:

- A new framework of measures and reporting was being refined with arrangements to communicate to both the political and executive (including CLT, Cabinet, Strategic Performance and Risk Management Board).

- Use of Citizen's Dashboard and Performance Management Website to communicate corporate acceptance of the Business Plan's outcomes along with key published measures.

- Responsibilities for monitoring and signing off performance outturn reporting have been clearly identified.

- Corporate priority performance measures have been captured and the framework appropriately measures performance against key elements of the Service Plans.

Key Areas for further review:
We have identified areas to consider, some of which are in the process of being addressed. We will add value by informing the extent to which these initiatives are subsequently embedded.

- We will undertake reviews to establish the effectiveness of:

  a) The accountability and escalation arrangements that support the Council's performance framework.

  b) Data integrity controls operated at service level via individual service health checks.

  c) Corporate governance arrangements in place in respect of challenge, early intervention and mitigation of poor performance.

  d) Arrangements in place to ensure that performance information is used to inform future policy, strategy and key service delivery initiatives.

  e) Corporate performance measurements in providing a true indication of success against the Council's Business Plan.

- The adequacy of links between the Services (i.e. Service Delivery Plans), Corporate Support (via performance and the new risk management framework) and the Programme Office (activity) will also be tested by organisational change. As for previous (Risk Management) theme, we will review this as part of the service health checks.

- Area Boards will require sufficient performance information to monitor their responsibilities. We will examine the support provided by the Council to facilitate this.

4.5 Commissioning & Procurement

Assessing the Council's procurement & Commissioning activity is a critical determinant in establishing its effectiveness in delivering benefit for its community and maximising VFM for its taxpayers. It is important that the Council understands user needs & designs services that take into account the effectiveness of its internal provision against the market & to ensure that taxpayers get the best VFM and the local economy is supported. The activity is therefore complex and risky. Consequently, clear strategies, policies and plans are required which can be measured with appropriate targets to provide assurance.

Areas of strength:
We identified the Council has taken steps to improve its commissioning and procurement arrangements, including:

- It has developed a new Procurement Strategy which is based upon best practice (LGA National Procurement Strategy). It is awaiting formal review and approval by CLT and Cabinet.

- It plans to centralise all procurement processes (Strategic Procurement Hub) to encourage consistency and promote greater efficiency.

- Analysis of SAP catalogue expenditure and Vendor data has been undertaken to help rationalise suppliers and contractors for each supply type.

- Development of new procurement competencies framework to support officer skills and development.

- All requests for quotes (RFQ) and tender opportunities are published on its website. There is also guidance for suppliers via '*How to do business with Wiltshire Council*' as well as clear registration instructions.

Key Areas for further review:
We have identified areas to consider, some of which are in the process of being addressed. We will add value by informing the extent to which these initiatives are subsequently embedded.

- Review progress of the development of the centralised Strategic Procurement Hub (including organisational structure & supporting framework of toolkits, guidance and policies).

- Review interim specialist brokerage practices remaining under Service area management to ensure compliance with regulation, achievement of efficiencies and best value. *We will undertake these as part of Service Health Checks.*

- To review the effectiveness of category spend analysis and planning process resulting from the SAP data analysis.

- Determine transparency & compliance with regulation for commissioning arrangements undertaken on behalf of Wiltshire Council by its partners.

- To review future effectiveness of the Strategic Procurement Hub as a corporate assurance function in seeking compliance, consistency and efficiencies across the Council via:
  a) New Category management, planning arrangements and benefits realisation.
  b) Future benefits, performance and savings tracking measures for contracts management.
  c) Arrangements in place to seek value for money and social value for commissioning and procurement.
  d) Supplier management.

4.6 Programme and Project Management

Effective Programme and Project Management forms a key aspect of assurance and governance for any organisation. Those that can demonstrate and operate under a structured and active approach are more likely to be able to focus their efforts and successfully achieve the delivery of anticipated outcomes and their associated benefits. It is important that programmes and projects are clearly defined and resourced. Equally they need to demonstrate a clear link to the delivery of corporate aims and objectives and be adequately governed.

Areas of strength:
We identified that the Council has established project management arrangements including:

- There is a recognised, approved project management approach in place which is published on the Council's intranet. The Programme Office also provides specific guidance on PRINCE 2.

- Highlight reporting to CLT has been adapted to include all major projects in progress across the Council which provides performance transparency.

- CLT are currently reviewing and rationalising arrangements for programme governance to improve efficiency.

- Review of Capital Spend Outturn for 2014/15 confirmed there had been notable success stories including the SAP Insourcing Project.

- Systems Thinking Team has been established to support significant, cultural change across the Council and provide greater strategic and operational oversight of projects.

Key Areas for further review:
We have identified areas to consider, some of which are in the process of being addressed. We will add value by informing the extent to which these initiatives are subsequently embedded.

- As part of service health checks, we will review of governance and assurance arrangements for projects managed within services but that fall outside of Programme Office remit to ensure:
    a) Projects are supported by a robust business case that links to the Service Delivery Plan, Council's Business Plan, and observes all relevant constraints (e.g. Council ICT & Procurement Strategies etc). Costs and benefits should be clearly documented and subject to scrutiny.
    b) Use of authorised project management methodology.
    c) Sufficient planning to ensure capacity and project management knowledge.
    d) Corporate oversight of such projects.
    e) Link to risk management framework (e.g. risk registers).
    f) Published project progress to promote transparency and encourage scrutiny (Sharepoint).
    g) Stop points to abandon projects that are out of control.

- Differing methodology adopted for highlight reporting by the SWLEP Project which focuses upon RAG ratings rather than the reporting of key risks. *We will review the SWLEP project and risk management arrangements to provide assurance these meet the requirements of Wiltshire Council as the accountable body*

- To review arrangements in place to ensure benefits realised and lessons learned are captured and effectively inform corporate planning and future projects.

4.7   Information Management

Effective Information Management is an important aspect of governance for any organisation. Effective Information Management will facilitate and support effective working, better decision-making, improved customer service and business transformation. A key component of information management is effective information governance, including the security. Although policies and processes should allow for information to be open and transparent to meet customer needs they must also ensure compliance with relevant legislation.

Areas of strength:
The Council requested an Information Commissioners Office (ICO) review earlier this year to assess key elements of its information management arrangements. From this an action plan has been developed to tackle the areas identified for improvement and a task group have been tasked with implementing it.

Key Areas for further review:
We have identified areas to consider, some of which are in the process of being addressed. We will add value by informing the extent to which these initiatives are subsequently embedded.

- We will establish the current position of the ICO Action Plan to determine what reviews should be undertaken to assess how effectively the plan is being implemented and also to avoid duplicating effort. *This will also include establishing the degree of Member and officer engagement with the task group to ensure that the appropriate individuals have been consulted.*

- Determine the Council's position regarding compliance with the Payment Card Industry Data Security Standard (PCI DSS).

- Review the Council's Data Security Breach arrangements to ensure ongoing good practice given the changing nature of cyber-crime.

- To review the adequacy of mobile working arrangements for those officers engaged in activities involving sensitive information.

- To review the adequacy of the Council's Business Continuity Plan (BCP) and how effectively it is supported by the Council's Disaster Recovery (DR) Plan.

- To undertake a review of the Council's ICT Department's governance, strategy and project portfolio arrangements (ICT Healthcheck). This will provide assurance that the Department can adequately support the Council's information systems and hence the technological requirements of the Council's revised Business Plan.

4.8 People & Assets Management

Effective Asset Management forms a key aspect of assurance and governance. Organisations which can demonstrate and operate under a structured and active approach to asset management are enabled to focus investment against key priorities and deliver improved outcomes. Asset Management decisions must be financially and operationally sound and recognise the interdependencies between capital expenditure and future revenue implications.

Areas of strength
We identified that the Council has good practices and demonstrated transparency in its dealings, including:

- Dashboard reporting on strategic property management is reported to CLT each week (including current portfolio breakdown, movement in capital receipts and disposals, and delivery of capital build projects).

- Individual Service inventory for the portfolio of corporate assets held.

- Capital asset investment is subject to scrutiny and authorisation by CLT & Cabinet Capital Asset Committee.

- The People Strategy and Strategic Resourcing Plan developed and support the Council's strategic aims (Business Plan). Workforce Planning Strategy is also in development.

- The HR & Organisational Development Policy framework is subject to regular review by a dedicated HR (team) resource. All policies are available on the HR Direct Website.

- There is a formal approval process of policies including: consultation with trade unions, approval of final drafts by the Joint Consultative Committee, approval of financial implications by CLT, and final approval and adoption sought through the Staffing Policy Committee.

- Training is available to management via the Manager Wire and Electric Wire. HR also offered training through manager briefings and attendance at manager forums. The HR Direct Website provides a resource on policy and guidance for all staff.

- Introduction of the 'Gro' System and redevelopment of 'e-learning' opportunities and Captivate videos to support staff.

- The case tracker maintained by the HR Advisory team relating to grievances as well as supporting reports to CLT and the Staff Policy Committee also seeks to provide transparency of non-compliance.

Key Areas for further review:
We have identified areas to consider, some of which are in the process of being addressed. We will add value by informing the extent to which these initiatives are subsequently embedded.

- Review the Delivery Model for the Repair, Improvement and Maintenance of Council owned assets to ensure alignment with Council's corporate objectives.

- We will examine the People's Strategy (this has not been updated to reflect financial forecasts and the £1m savings target).

- Undertake service level (health check) reviews to ensure:

  a) Existing / revised strategies effectively support the new Delivery Model.

  b) Capital asset inventories are accurate and complete.

  c) Compliance with HR and Organisational development policies including, for example, the Workforce Strategy.

Sample Improvement Plan

AREA	Details	Agreed Action	Owner	Date for Action
Corporate Governance	Assess adequacy of Governance Framework to support change (e.g. new Business Plan & revised Constitution) efficiently & effectively. (Look for evidence of duplication/overlapping groups).			
Corporate Governance	Review People's Strategy to ensure that it is fit for purpose.			
Corporate Governance	Identify service areas for specific health checks to review effective use / application of (for example): New Business Plan; revised Constitution; fluid human resources (challenge silo thinking); understanding of Council policy & procedures (e.g. risk management, service plans, budgeting, etc.).			
Corporate Governance	Determine whether key service strategies (Budget, People, ICT, Asset, Procurement & performance) effectively align with the new Business Plan.			
Finance Management	Assess whether key service strategies link to resources available in both Council revenue & capital budgets.			
Finance Management	Determine whether business decisions (by service & Member) support long term financial plan. *Including impact upon Council's reserves*.			
Finance Management	Review how effectively Services adhere to budget management guidance.			
Finance Management	Review the Council's benefits realisation arrangements to manage efficiencies.			
Finance Management	Effectiveness of Performance & Financial reporting to support officer & Member decision			

AREA	Details	Agreed Action	Owner	Date for Action
	making (link activity to Cost, VFM, & Council's reserves.			
Finance Management	Review revised Financial Regulations.			
Finance Management	Undertake Key control reviews of the Council's significant financial applications (as determined by KPMG Protocol)			
Finance Management	Review of feeder systems surrounding key financial applications to identify duplication of effort by officers, uncontrolled use of spreadsheets etc.			
Finance Management	Review adequacy of the Cabinet Monitoring Report to enable decision makers to identify issues with forecasts (overspends)			
Risk Management	Review adequacy of new risk management strategy to support strategic change (e.g. business plan) and operational change (financial budgeting).			
Risk Management	Review the adequacy of links between services (Service delivery plans), Corporate Support (via performance & risk management) and Programme Office.			
Risk Management	Service health checks to examine how effectively new risk management arrangements are bedding in.			
Risk Management	Assess how effectively Area Boards have adopted Council's risk management arrangements.			
Risk Management	Assess how effectively Corporate Services are supporting the Council and Area Boards in managing risk.			
Information Management	Establish current position of ICO Action Plan and:			

AREA	Details	Agreed Action	Owner	Date for Action
	• Identify project governance, any significant issues arising (overruns, overspend); • adequacy of task group set up to implement it (sufficient resources etc); • Engagement with services to support implementation.			
Information Management	Identify and review any new / revised information management / security policies arising from task group.			
Information Management	Establish PCI DSS compliance position.			
Information Management	Review data security breach arrangements in response to ever changing threat posed by cyber criminals.			
Information Management	Review adequacy of Council's Business Continuity Plan (BCP) and supporting Disaster Recovery (DR) Plan.			
Information Management	Review adequacy of Mobile working arrangements for officers handling sensitive data.			
Information Management	Undertake ICT Healthcheck (ICT Strategy, Governance & supporting Project Portfolio). Look for link to Business Plan, service adherence to ICT strategy (efficiencies) and adequacy of resources (Department structure to support ICT Strategy).			
Information Management	Review technical environment adequacy of Primary Data Centre (County Hall) & Secondary Data Centre (Monkton Park). Identify all key business applications supported at the PDC & SDC and adequacy of back-up arrangements.			

Business Continuity - Background

Section 2(1) of the Civil Contingencies Act, creates a statutory duty to have business continuity plans in place for local authorities.

During the year, the Council has been reviewing its existing business continuity arrangements. The Emergency Planning Resilience Response (EPRR) Team has introduced a structured approach for both corporate and individual service area BCP's through the use of communication programmes, standard templates and one-on-one coaching. This is based upon good practice aligned to the ISO 22301 Framework, and from Business Continuity Communities. A member of the Emergency Planning Team with practitioner accreditation from the Business Continuity Institute has been leading this work. The Corporate BCP is part of a wider Integrated Emergency Management Plan along with the Major Incident Plan, Recovery Plan and policy.

Approach & Testing

Each identified service area (approximately 80) will have its own individual BCP. A standard template has been developed and provided to Heads of Service to help them complete these in a consistent way. There are three levels of template dependent on the priority of the service, with the higher the priority, the greater detail being required to complete it. These plans will then be used to update an updated Corporate BCP which, was approved by Cabinet on 13/10/15. The Integrated Emergency Management Plan is due to be considered for approval for Full Council on 24th November 2015, when all elements of the plan will be formally adopted.

The Emergency Planning Team has set out a testing schedule for all service areas. There will be 4 'table-top' exercises in November & December, providing opportunities to test and improve newly created plans. Each service area is also required to train their staff about their plans. SWAP will attend one of these exercises as observers and report back progress to Committee.

ICT has its own Disaster Recovery (DR) Plan which takes consideration of the requirements and priorities of the service areas as set out in their plans. They also support Wiltshire Police ICT.

A new quarterly Corporate Resilience Group is being set up to provide governance, share best practice and consider key inter-dependencies between services. . It will be chaired by Associate Director, Public Health. Initially membership will be restricted to Priority One service areas (such as Social Care, IT, Customer Services, etc).

Progress

The Emergency Planning Team is monitoring progress of service areas and plans to report to the Corporate Resilience Group to highlight progress and any concerns or delays. Initial engagement has been with the priority 1 and 2 service areas, and is currently priority 3 and 4 areas are being addressed. Over 80% of Priority 1 services have completed their Business Continuity Plans. About 46% of all BCPs have been completed, and the aim is to complete all plans and training by end of March 2016.

Future

The Emergency Planning Team will further develop its business continuity programme by looking to promote and engage in Business Continuity discussions across the Council, and to move these discussion further into its supply chain with its providers by closer working with the Procurement Service. The Team also discharges Wiltshire Council's statutory duty (under s4 of the Civil Contingencies Act) to promote business continuity to the business community through the council website and other activities.