

AUDIT COMMITTEE

26 January 2016

INTERNAL AUDIT 2015/16 January THIRD 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 third 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 are complete. A further 49 audits from the 2015-16 plan have commenced, of which 14 have been completed, 14 are at draft report stage and 21 are in progress.
3. Members should note that a significant amount of time in the first two quarters was spent completing the Assurance Mapping exercise. In the third quarter, this work has informed the two pilots undertaken with Public Health and Safeguarding (discussion document stage) currently with officers for consideration. Furthermore, the overall Healthy Organisation Report was submitted to the CLT on 18th January 2016 following feedback received from senior officers.
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 October 2015, there have been no audit reviews that afforded partial assurance.

7. Overall, 42 recommendations have been made by IA since the October 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	10	32	0	0	42
Percentage	0%	21%	75%	4%	0%	119

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.

Proposal

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

Reasons for Proposals

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

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Unpublished documents relied upon in the preparation of this Report: None.

Appendices: A – IA Third 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 – Business Continuity Position Statement



Wiltshire Council

Report of Internal Audit Activity Quarter Three - 2015/16

January 2016

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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 all nine of these are currently well underway to support the work of Council's External Auditor in their assessment of the Council's financial control environment. We have nearly completed our school financial health check programme, though one school have deferred their visit until February 2016.

As part of the Healthy Organisation Programme, we have received feedback from senior officers regarding our assessment of the Council against eight key lines of enquiry (or themes) that included: Corporate Governance; Financial Management; Risk Management; Performance Management; Commissioning and Procurement; Programme & Project Management; Information Management; and finally, People and Asset Management. This report was submitted to the CLT on 18th January 2016. Once agreed, we will finalise our Improvement Plan to inform future audit work. This programme has also informed the pilot audit work currently underway including: Public Health, Safeguarding Children & Young Adults (discussion paper with senior officers), Highways and finally, Economic Development. The outcomes of the Safeguarding pilot will be fed 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 42 recommendations raised since our last update with 76% being lower priority 3, 2 or 1.”

“There have 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. There have been no such audits reported this quarter.

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

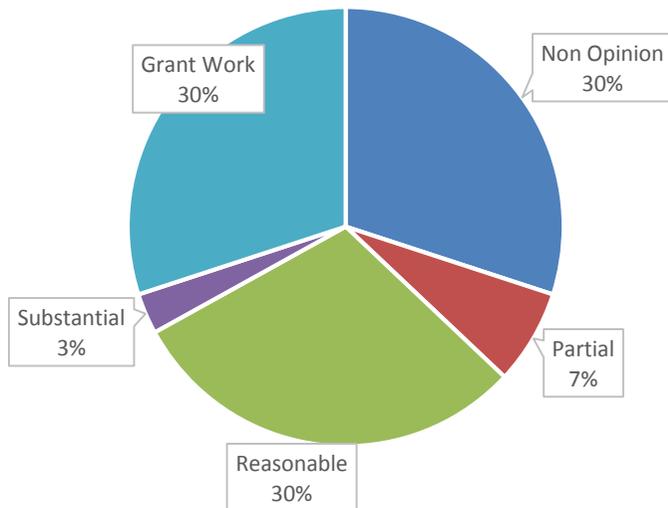
Primarily Internal Audit is an assurance function and will remain as such. However, Members requested that we provide them with examples of where we have “added value” to a particular service or function under review. In response to this we have changed our approach and internal processes and will now 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:

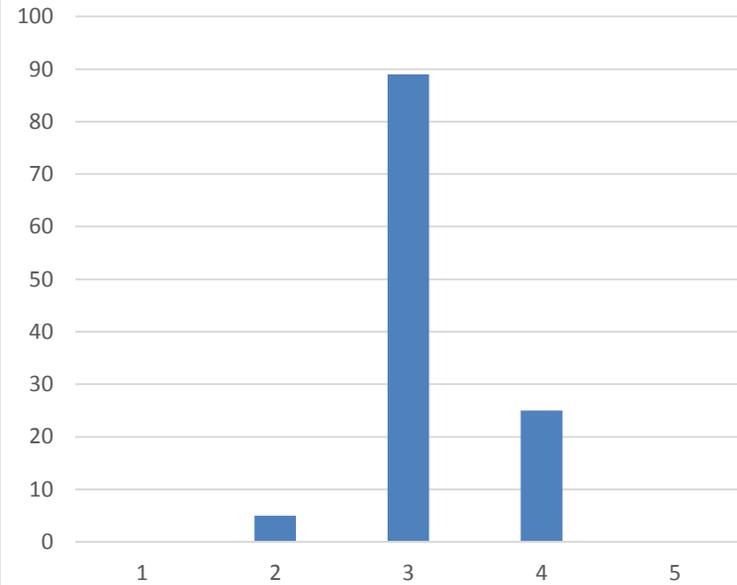
1. **General Key Controls** – At our meeting with the External Auditor in November 2015, it was agreed that they would commence their assurance work during February 2016. All audits supporting this undertaking are now in progress: Accounts Payable; Accounts Receivable; Council Tax; General Ledger and Financial Accounting; Housing Rents; Housing and Council Tax Benefits; Payroll; Pensions; and, Treasury Management.
2. **School Audit Programme** – There were nine schools earmarked for financial health visits. In the past quarter we have undertaken eight school visits, with three audits completed and five at draft status. These are scheduled to be finalised in the coming weeks. The remaining school visit was deferred at the request of the school concerned. This visit will be undertaken later in February 2016.
3. **Non Opinion work – Business Continuity Plan (BCP)** - We met with officers responsible for organising the development of the Council’s BCP and were invited to observe a test exercise, our findings are reported in Appendix F. We are pleased to report that good progress is being made.
4. **Non opinion work – Homes Community Agency (HCA) Grant** – We reviewed the Council’s submission which took place in November 2015.

Summary of Control Assurance and Recommendations

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



Audit Recommendations by Priority



Summary of Internal Audit Work to date

Fourteen audit assignments from the 2015/16 plan have been completed, an analysis of assurances given and recommendations made is provided above. Fourteen audit assignments from the 2015/16 plan are currently at draft report status with twenty one 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
<p><u>Audit Plan – Percentage Progress</u> 15/16 Percentage completion - 90% or more</p>	95%
<p><u>Draft Reports</u> Issued within 5 working days Issued within 10 working days</p>	68% 77%
<p><u>Final Reports</u> Issued within 10 working days of discussion of draft report.</p>	50%
<p><u>Quality of Audit Work</u> Customer Satisfaction Questionnaire</p>	66%

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 66%. This shows little improvement on the previous figure of 65% which in turn was a significant drop from that previously reported of 83%. This latter drop was due to confusion surrounding the consolidation of nine financial key control reports into a single report. We have reviewed our arrangements to ensure that the appropriate officers are targeted for future feedback. Furthermore, we have not had the opportunity to improve this situation in the past quarter as we have been heavily engaged in the Healthy Organisation programme of work (from which we have not yet received formal feedback) as yet as well as non-opinion grant work.

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 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 three 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 F.

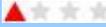
With the exception of HCA compliance work, there is nothing significant to note with the above. The HCA work represented a significant undertaking and there were difficulties in collating all the evidence required to enable our accountant to certify this work on the Council's behalf. It has been agreed that we will undertake a review of the Council's current HCA arrangements to identify where these could be improved to better support this work going forward.

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

- Substantial
- Reasonable
- Partial
- None

Audit Framework Definitions

Control Assurance Definitions

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

Categorisation of Recommendations

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

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

Audit Framework Definitions

- Priority 5: Findings that are fundamental to the integrity of the unit’s business processes and require the immediate attention of management.
- Priority 4: Important findings that need to be resolved by management.
- Priority 3: The accuracy of records is at risk and requires attention.
- Priority 2: Minor control issues have been identified which nevertheless need to be addressed.
- Priority 1: Administrative errors identified that should be corrected. Simple, no-cost measures would serve to enhance an existing control.

Definitions of Risk

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

Audit 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	Non Opinion	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	Completed	Grant	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	Grant	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	Completed	Grant	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	Grant	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	Completed	Grant	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	Completed	Grant	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	Completed	Grant	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	Completed	Partial	31/03/2015	12/05/2015	14/04/2015	07/07/2015	6	0	2	4	0	0
10	Schools - Primary (incl First, Infant & Junior)	Hilperston CoFE Voluntary Controlled Primary School	School	Hilperston CoFE Voluntary Controlled Primary School	October 2015	Completed	Reasonable	20/10/2015	30/10/2015	03/11/2015	14/12/2015	16	0	5	11	0	0
11	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	Completed	Reasonable	03/11/2015	10/11/2015	17/11/2015	14/12/2015	11	0	0	11	0	0
12	Children's Commissioning & Performance	Troubled Families	Grant Certification	Troubled Families Phase 1 14/15	2014/15	Completed	Non Opinion	25/03/2015	30/04/2015	07/04/2015	30/06/2015	0	0	0	0	0	0
13	Core Cross-Cutting	Corporate Governance	Governance, Fraud & Corruption	Risk and Performance Management	2014/15	Completed	Reasonable	23/12/2014	29/05/2015	11/06/2015	18/06/2015	8	0	1	7	0	0
14	Economic Development & Planning	Development Control	Operational	S.106 monies/Community Infrastructure Levy (CIL)	2014/15	Completed	Substantial	23/09/2014	27/05/2015	11/06/2015	09/07/2015	2	0	0	1	1	0
15	Finance	Imprests	Operational	Unannounced imprest sites visits	2014/15	Completed	Non Opinion	19/06/2015	04/06/2015	30/06/2015	01/07/2015	0	0	0	0	0	0
16	*Finance	Financial transactions management	Operational	Imprest Monitoring (Salisbury)	Oct-15	Completed	Non Opinion	21/10/2015	21/10/2015	23/10/2015	23/10/2015	0	0	0	0	0	0
17	Finance	Key Financial Controls	Key Control	Key Financial Controls	2014/15	Completed	Reasonable	04/02/2015	20/01/2015	18/02/2015	12/06/2015	28	0	5	19	4	0
18	Finance	Trust Funds	Operational	Trust Funds Administration	2014/15	Completed	Reasonable	16/06/2015	07/07/2015	28/06/2015	07/07/2015	0	0	0	0	0	0
19	Schools - Primary (incl First, Infant & Junior)	Dinton CoFE Primary School	School	Dinton CoFE Primary School	October 2015	Completed	Reasonable	17/11/2015	16/11/2015	01/12/2015	14/12/2015	10	0	0	10	0	0
20	Finance	VAT	Operational	Payment & recovery of VAT	2014/15	Completed	Reasonable	06/06/2015	06/07/2015	20/06/2015	10/08/2015	12	0	1	11	0	0
21	Information Services	IT Infrastructure	ICT	WUC_Corporate ICT Processes	2014/15	Completed	Reasonable	25/05/2015	16/07/2015	08/06/2015	04/08/2015	4	0	0	4	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
22	People & Business Services	Economic Development	Special Investigation	LEP	2014/15	Completed	Partial	14/04/2015	30/06/2015	28/04/2015	03/08/2015	17	0	6	11	0	0
23	Schools & Learning	Themed Reviews (Contingency)	Non Opinion	Business Continuity Arrangements	2014/15	Completed	Non Opinion	29/06/2015	16/07/2015	17/07/2015	16/07/2015	0	0	0	0	0	0
24	*Finance	Accounts and audit	Grant Certification	HCA Compliance	April 2015	Completed	Non Opinion	N/A	N/A	22/11/2015	22/11/2015	0	0	0	0	0	0
25	Schools & Learning	Themed Reviews (Contingency)	Non Opinion	Prevention of Fraud	2014/15	Completed	Non Opinion	17/07/2015	17/07/2015	31/07/2015	24/07/2015	0	0	0	0	0	0
26	*Council property	Maintenance of council property	Special Investigation	Investigation into Contract Payments - Continuation	July 2015	Completed	Non Opinion	14/09/2015	28/09/2015	28/09/2015	19/10/2015	5	0	5	0	0	0
27	Transformation	Programme Office	Advice	SIBS Project	2014/15	Completed	Advice	N/A	N/A	N/A	N/A	0	0	0	0	0	0
28	Transformation	Programme Office	Non Opinion	Wilts on line project	2014/15	Completed	Non Opinion	14/06/2015	14/07/2015	28/06/2015	14/07/2015	0	0	0	0	0	0
TOTAL RECOMMENDATIONS MADE												119	0	25	89	5	0

2015/16 AUDITS AT DRAFT (STATUS GREEN)

29	*Healthy Organisation	Audit Area	Healthy Organisation	Commissioning and Procurement	April 2015	Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
30	*Healthy Organisation	Audit Area	Healthy Organisation	Corporate Governance	April 2015	Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
31	*Healthy Organisation	Audit Area	Healthy Organisation	Financial Management	April 2015	Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
32	Schools - Primary (incl First, Infant & Junior)	Grove Primary School	School	Grove Primary School	October 2015	Draft		17/12/2015	18/12/2015	31/12/2015		0	0	0	0	0	0
33	*Healthy Organisation	Audit Area	Healthy Organisation	Information Management	April 2015	Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
34	*Healthy Organisation	Audit Area	Healthy Organisation	People and Asset Management	April 2015	Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
35	*Health and safety	Monitoring	Operational	Proactive Monitoring for Health & Safety Hazards	July 2015	Draft		10/11/2015	11/12/2015	24/11/2015		0	0	0	0	0	0
36	*Healthy Organisation	Audit Area	Healthy Organisation	Performance Management	April 2015	Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
37	*Healthy Organisation	Audit Area	Healthy Organisation	Programme and Project Management	April 2015	Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
38	*Healthy Organisation	Audit Area	Healthy Organisation	Risk Management	April 2015	Draft		31/09/2015	01/10/2015	01/11/2015		0	0	0	0	0	0
39	Schools - Primary (incl First, Infant & Junior)	St Nicholas CofE Primary School, Porton	School	St Nicholas CofE Primary School, Porton	October 2015	Draft		30/10/2015	17/12/2015	13/11/2015		0	0	0	0	0	0
40	Schools - Secondary (incl Upper)	Abbeyfield School	School	Abbeyfield School	October 2015	Draft		15/10/2015	23/10/2015	29/10/2015		0	0	0	0	0	0
41	Schools - Primary (incl First, Infant & Junior)	Lacock CofE Primary School	School	Lacock CofE Primary School	October 2015	Draft		24/12/2015	14/01/2015	07/01/2015		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
2015/16 PROJECTS CURRENTLY IN PROGRESS - ISSUES TO REPORT (STATUS AMBER)																	
42	*Public Health	Public Health	Healthy Organisation	Public Health - Combined Assurance - Healthy Organisation	April 2015	Draft		07/07/2015	13/01/2016	21/07/2015			This review was delayed due to some short term resourcing issues within SWAP. This was predominantly as a result of the restructure but also due to staff sickness and unexpected special investigations and grant work.				
2015/16 PROJECTS CURRENTLY IN PROGRESS - NO ISSUES TO REPORT (STATUS GREEN)																	
43	*Children and families services	Child protection	Healthy Organisation	Combined Assurance - Childrens Safeguarding	April 2015	Discussion Paper		30/11/2015		14/12/2015							
44	*Healthy Organisation	Audit Area	Healthy Organisation	Assurance Mapping	April 2015	In Progress		ONGOING WORK									
45	Client Support	Committee Reporting & Attendance	Advice	Committee reporting & Attendance	April 2015	In Progress		ALL YEAR									
46	*Economic development	Healthy Organisation - Economic Development and Development Control	Healthy Organisation	Economic Development Healthy Organisation Review	Jan-16	In Progress		08/03/2016		22/03/2016							
47	*Finance	General Ledger / Main Accounting	Key Control	GL and Financial Accounting	July 2015	In Progress		10/02/2016		24/02/2016							
48	*Finance	Local taxation	Key Control	Council Tax	July 2015	In Progress		10/02/2016		24/02/2016							
49	*Finance	Local taxation	Key Control	Housing and Council Tax Benefits	July 2015	In Progress		10/02/2016		24/02/2016							
50	*Finance	Payroll and pensions	Key Control	Payroll	July 2015	In Progress		10/02/2016		24/02/2016							
51	*Finance	Payroll and pensions	Key Control	Pensions	October 2015	In Progress		10/02/2016		24/02/2016							
52	*Finance	Accounts Payable	Key Control	Accounts Payable	July 2015	In Progress		10/02/2016		24/02/2016							
53	*Finance	Accounts Receivable	Key Control	Accounts Receivable	July 2015	In Progress		10/02/2016		24/02/2016							
54	*Finance	Housing Rents	Key Control	Housing Rents	July 2015	In Progress		10/02/2016		24/02/2016							
55	*Finance	Treasury Management	Key Control	Treasury Management	July 2015	In Progress		10/02/2016		24/02/2016							
56	Client Support	Corporate Advice	Advice	Corporate Advice	April 2015	In Progress		ALL YEAR									
57	ICT Infrastructure	Information and Communication Technology	Operational	Business Continuity Planning (BCP) & Disaster Recovery - <i>ongoing assurance of BCP under development.</i>	October 2015	In Progress		ALL YEAR									
58	*Information and communication technology	ICT Key Controls	ICT	SAP Data Integrity Checks - <i>development of data analysis routines to support Council audits (key controls, operational reviews, special investigations)</i>	July 2015	In Progress		ALL YEAR									
59	*Children and families services	School Support & Advice	School	Schools Support & Advice	April 2015	In Progress		ALL YEAR									

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
60	*Children and families services	School Support & Advice	School	SFVS Compliance (Quarterly reporting)	April 2015	In Progress		ALL YEAR									
61	Client Support	External Audit	Advice	External Audit	April 2015	In Progress		ALL YEAR									
62	Client Support	Planning/Client Liaison	Advice	Planning/Client Liaison	April 2015	In Progress		ALL YEAR									
63	*Transport and infrastructure	Healthy Organisation	Healthy Organisation	Highways Healthy Organisation Review	Nov-15	In Progress		26/01/2016		09/02/2016							
2015/16 AUDITS PLANNED BUT NOT YET STARTED (STATUS GREEN)																	
64	*Children and families services	School Themed Reviews (Contingency)	School	Contingency (theme to be selected)	January 2016	Created											
65	*Children and families services	School Themed Reviews (Contingency)	School	Governors Minutes	January 2016	Created											
66	*Children and families services	Schools Special Investigation & Contingency	School	Schools Visits Contingency	April 2015	Created		ALL YEAR									
67	ICT Infrastructure	Information and Communication Technology	Operational	Datacentres	October 2015	Created											
68	*Information and communication technology	Strategy and Governance	Governance, Fraud & Corruption	ICT Healthcheck	July 2015	Created											
2015/16 AUDITS AT DEFERRED OR REMOVED (STATUS GREEN)																	
69	Schools - Primary (incl First, Infant & Junior)	Purton St Mary's CofE Primary School	School	Purton St Mary's CofE Primary School	October 2015	Deferred							School visit deferred at request of client until 2016/2017.				
70	Wiltshire Council	Schools - Primary (incl First, Infant & Junior)	School	Westwood with Iford School	October 2015	Deferred							School visit deferred at request of client until February 2016.				
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	Removed							School became an academy in November 2015 and audit cancelled by the school.				
	Wiltshire Council	Transformation	Non Opinion	Programme Office - SIBS Project	Jul-15	Removed							Work was initially requested by the client but subsequently cancelled when client did not respond.				
	*Finance	Imprest Account	Operational	Imprest Account	Jul-15	Removed							Audit removed - duplication of work completed above.				
	*Finance	CIVICA Cash Receipting	Key Control	CIVICA Cash Receipting	Oct-15	Removed							This audit is being undertaken by KPMG to avoid unnecessary duplication of Internal audit work. Reorted at last Committee.				
58	*Finance	Capital Accounting/ Asset Management	Key Control	Capital Accounting/ Asset Management	October 2015	Removed							Key Control review not in KPMG scope this year.				
59	*Finance	Budgetary Control	Key Control	Budgetary Control	October 2015	Removed							Key Control review not in KPMG scope this year.				

Schedule of Potential Significant Risks Identified from Internal Audit Work

NEW RISKS IDENTIFIED DURING THE PERIOD 30 September 2015 TO 31st December 2015

There were no significant risks identified from internal audit during this period.

Summary of Key Points Relating to “Partial Assurance” Reviews

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
	There were no audits that afforded a partial opinion during this period.			

Assigned to	Final report issue date	Description	Priority	Ref	Target Due Date	Management Comments (January 2016)	Current Position
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 nearing completion and will be tied into a review of the Financial Regulations due to come to Standards Committee in Autumn 2015.	This will be reviewed as part of key control work currently in progress.
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	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 commenced in 2014 and has targetted all Council staff.	This will be reviewed as part of the IT Health Check.
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	In progress and will be presented to Cabinet in October 2015	Procurement and Contract rules will be subject to review as part of the action plan for restructuring the strategic procurement hub.
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.
Disclosure and Barring Service							
WUC Associate Director – Children's Social Care	30/06/2015	I recommend that the DBS certificate number is entered in the SEND central record as it is with the other central records.	3	25834	30/06/2015	Ongoing. None received by date report was issued. To be reviewed as part of assurance mapping exercise.	Audit has subsequently met with the new Head of Service who has undertaken a full review of procedures adopted by service teams. As a result, this has been requested as an area of further audit review as part of the future audit plan to assist the service in seeking further improvement.
WUC Associate Director – Children's Social Care	30/06/2015	I recommend that where the DBS central record is sent in its complete form to managers that it is accompanied by a reminder to advise managers that the information is to be restricted to only those who need to have access to it.	3	25835	30/06/2015	Ongoing. None received by date report was issued. To be reviewed as part of assurance mapping exercise.	
WUC Associate Director – Children's Social Care	30/06/2015	I recommend that all details confirming the DBS certificate has been checked are entered on the central record promptly to ensure the record is current.	3	25836	30/06/2015	Ongoing. None received by date report was issued. To be reviewed as part of assurance mapping exercise.	
WUC Associate Director – Children's Social Care	30/06/2015	I recommend that Operational Children's Services discuss with HR about generating SAP reports for monitoring 'organisations' and use these to periodically check the central record is complete and accurate.	3	25837	30/06/2015	Ongoing. None received by date report was issued. To be reviewed as part of assurance mapping exercise.	

Assigned to	Final report issue date	Description	Priority	Ref	Target Due Date	Management Comments (January 2016)	Current Position
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	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.	Awaiting management comments.
Payment and Recovery of VAT							
WUC Chief Accountant	10/08/2015	I recommend that the VAT Manual and the School VAT Manual should be reviewed to ensure they are up to date and include all appropriate instructions and guidance within the context of current working arrangements and VAT developments.	3	28690	31/12/2015	I recommend that the VAT Manual and the School VAT Manual should be reviewed to ensure they are up to date and include all appropriate instructions and guidance within the context of current working arrangements and VAT developments.	Awaiting management comments.
WUC Chief Accountant	10/08/2015	I recommend the Council's VAT Manual is made available on the Wire.	3	28691	31/12/2015	I recommend the Council's VAT Manual is made available on the Wire.	Awaiting management comments.
WUC Chief Accountant	10/08/2015	I recommend that the VAT Manual is amended to include: • clear instructions about the necessity to raise invoices within two months of supply; and • the treatment of miscellaneous/non-invoiced income.	3	28981	31/12/2015	I recommend that the VAT Manual is amended to include: • clear instructions about the necessity to raise invoices within two months of supply; and • the treatment of miscellaneous/non-invoiced income.	Awaiting management comments.
WUC Head of Revenues & Benefits	10/08/2015	I recommend that invoices include the date of supply to show that they are raised within 2 months of supply.	3	28982	31/12/2015	I recommend that invoices include the date of supply to show that they are raised within 2 months of supply.	Awaiting management comments.
WUC Chief Accountant	10/08/2015	I recommend that the level of input tax is monitored during the financial year, at least at the six month point, to ensure it is not likely to exceed the 5% de minimus level. This should allow time to take action to keep within the 5% partial exemption level.	3	29266	10/08/2015	I recommend that the level of input tax is monitored during the financial year, at least at the six month point, to ensure it is not likely to exceed the 5% de minimus level. This should allow time to take action to keep within the 5% partial exemption level.	Awaiting management comments.
WUC Chief Accountant	10/08/2015	I recommend, to ensure the correct VAT code is applied to Purchase Card payments: • The card holder should always complete the VAT code column on the Purchase Card Reimbursement form to advise Accounts Payable. • When the Accounts Payable officer applies a VAT code in SAP that is different to the code stated on the Purchase Card Reimbursement by the card holder they should annotate the reason for this on the form. • Accounts Payable officers should refer to the council's VAT guidance when inputting the VAT code against payments in SAP.	3	29317	31/12/2015	I recommend, to ensure the correct VAT code is applied to Purchase Card payments: • The card holder should always complete the VAT code column on the Purchase Card Reimbursement form to advise Accounts Payable. • When the Accounts Payable officer applies a VAT code in SAP that is different to the code stated on the Purchase Card Reimbursement by the card holder they should annotate the reason for this on the form. • Accounts Payable officers should refer to the council's VAT guidance when inputting the VAT code against payments in SAP.	Awaiting management comments.
WUC Chief Accountant	10/08/2015	I recommend that appropriate authorisation is carried out and recorded for the completion of VAT returns before submission to the HMRC to ensure there is a clear line responsibility. Also, separation of duties should be built into the system of preparing and completing the VAT returns to ensure accuracy and provide business continuity.	4	29319	31/08/2015	I recommend that appropriate authorisation is carried out and recorded for the completion of VAT returns before submission to the HMRC to ensure there is a clear line responsibility. Also, separation of duties should be built into the system of preparing and completing the VAT returns to ensure accuracy and provide business continuity.	Awaiting management comments.
WUC Chief Accountant	10/08/2015	I recommend that guidance on the VAT treatment of credit notes includes the requirements for a complete audit trail between credit notes and originating invoices by: • recording the original invoice reference or transaction number in SAP that a credit note amount relates to; and • including the reason for the credit in SAP.	3	29320	30/11/2015	I recommend that guidance on the VAT treatment of credit notes includes the requirements for a complete audit trail between credit notes and originating invoices by: • recording the original invoice reference or transaction number in SAP that a credit note amount relates to; and • including the reason for the credit in SAP.	Awaiting management comments.
WUC Chief Accountant	10/08/2015	I recommend that the VAT Return Procedure Notes should be brought up to date and extended to cover how the VAT Returns should be compiled, checked/reviewed, and submitted to HMRC to ensure a consistent approach is applied and a separation of duties and authorisation is recorded. The procedure notes should also be dated to show they describe the intended current practice.	3	29399	10/08/2015	I recommend that the VAT Return Procedure Notes should be brought up to date and extended to cover how the VAT Returns should be compiled, checked/reviewed, and submitted to HMRC to ensure a consistent approach is applied and a separation of duties and authorisation is recorded. The procedure notes should also be dated to show they describe the intended current practice.	Awaiting management comments.
WUC Chief Accountant	10/08/2015	I recommend that invoices for sports hire should explicitly demonstrate that a customer has pre-booked at least 10 sessions in advance to support any exemption from VAT.	3	29403	30/09/2015	I recommend that invoices for sports hire should explicitly demonstrate that a customer has pre-booked at least 10 sessions in advance to support any exemption from VAT.	Awaiting management comments.
WUC Head of Revenues & Benefits	10/08/2015	I recommend that invoices raised by the Council meet HMRC requirements as regards showing total amounts excluding VAT and total amount of VAT applied, and automated feeds should be adjusted to allow for this. Also the Council's trading address would be more prominent and helpful to debtors if it were to be displayed on the front page of the invoice.	3	29404	30/09/2015	I recommend that invoices raised by the Council meet HMRC requirements as regards showing total amounts excluding VAT and total amount of VAT applied, and automated feeds should be adjusted to allow for this. Also the Council's trading address would be more prominent and helpful to debtors if it were to be displayed on the front page of the invoice.	Awaiting management comments.
WUC Chief Accountant	10/08/2015	I recommend business continuity arrangements are put in place to ensure someone else is able to disclose errors to HMRC discovered on previous returns in the absence of the Business Analyst - Cash & Treasury.	3	29407	31/08/2015	I recommend business continuity arrangements are put in place to ensure someone else is able to disclose errors to HMRC discovered on previous returns in the absence of the Business Analyst - Cash & Treasury.	Awaiting management comments.

Assigned to	Final report issue date	Description	Priority	Ref	Target Due Date	Management Comments (January 2016)	Current Position
Residential Parking Permits							
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	in progress completion date September. Implementation date updated to 30.09.2015	The Head of Service has subsequently left the authority. Follow up review will be undertaken by the next audit committee once the new officer is in post to determine current progress.
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	in progress completion date September. Implementation date updated to 30.09.2015	
Risk and Performance Management							
WUC Head of Risk & Assurance	18/06/2015	I recommend that a more extensive benchmarking exercise is carried out for risk management which could be undertaken with an external assessment body such as CIPFA or through working with the South West ALARM group.	3	27397	31/10/2015	Informal benchmarking through the South West's ALARM summary matrix has already been undertaken in the development of the strategic risk register. More detailed comparison of our risks - as well as the underlying action planning - through the South West ALARM group is planned over the course of the summer 2015.	The Head of Risk and Assurance has subsequently left the authority. However, risk and performance management have been subject to corporate Healthy Organisation review which has concluded new arrangements are being embedded across the authority. A number of key outstanding areas for improvement have been identified which will inform future audit scope.
WUC Head of Risk & Assurance	18/06/2015	I recommend that more work is undertaken to identify and update improvement action plans for Corporate and Service Risks maintained on the registers in SharePoint.	4	27994	31/10/2015	As per recommendation 1.2a above, work is ongoing by the central team to support service areas to develop risk action plans based those forthcoming from service plans. This will result in more consistent action plans being developed against risks and the monitoring of actions and updates within them.	
WUC Head of Risk & Assurance	18/06/2015	I recommend that due to the reliance placed on ICT across the organisation ICT is a business critical service area and, if the Operational Performance and Risk Management Group is to continue in its current format, a representative from ICT should attend the OPRM Group meetings and become more engaged in the process with Corporate Support.	3	28704	31/12/2015	Members of the OPRM group act as conduits and 'risk champions' within each of their respective directorates. ICT is therefore represented within the broader directorate within which it resides. The current strategic risk register does not identify ICT system failure as a significant organisational risk at this time, although emerging, potential strategic risks will continue to be monitored through service-level risk registers. The membership of the OPRM group will continue to be reviewed on an ongoing basis.	
WUC Head of Risk & Assurance	18/06/2015	I recommend that, due to there being limited evidence of challenge made by the OPRM Group members in relation to the content and scoring of the service and strategic risk registers, Corporate Support should provide assurance that quality issues are being addressed by working with individual service areas outside of the OPRM group meetings.	3	28705	31/10/2015	The premise of the operational group is the broader perspective of informing composite risks and identifying emerging / receding risks, rather than to necessarily challenge service areas in an 'open forum'. As per recommendation 1.2a above, Corporate Support continue to work with service areas in developing their risk registers and approaches to risk management on an individual basis outside of the more formal OPRM group meetings.	
WUC Head of Risk & Assurance	18/06/2015	I recommend that the standard of completion for service Risk Action Plans on Sharepoint should be improved and more closely reviewed by Corporate Support staff to ensure better consistency.	3	28732	31/10/2015	Work is ongoing by the central team to support individual service areas to develop risk action plans underpinning risks identified through the service planning process.	
WUC Head of Risk & Assurance	18/06/2015	I recommend that a process should be developed for agreeing and assigning mitigating actions/responsibility for cross-cutting organisational risks.	3	28733	31/10/2015	We have developed and are currently rolling out a process for capturing updates to cross-cutting risks as 'composite risks'. These are now included in the March edition of the Strategic Risk Register. This approach will continue to be refined and developed over the course of the year.	
WUC Head of Risk & Assurance	18/06/2015	I recommend that Corporate Support introduce further quality checking to ensure that the correct period performance figures are reported from SharePoint when compiling the quarterly Outturn reports.	3	28809	31/07/2015	It is recognised that the audit was undertaken at a time when we were moving away from SharePoint for collating performance outturns, to a simpler, more streamlined means of gathering data in an expedient manner. Data quality checks ensured that accurate data was only subsequently published. The team will continue to develop data quality checks to ensure that accurate and timely data is reported.	
WUC Head of Risk & Assurance	18/06/2015	I recommend that Corporate Support should work with the services to ensure that performance data being reported is shown consistently between all information sources.	3	28810	31/07/2015	As above, it is recognised that the audit was undertaken at a time when we were moving to a simpler, more streamlined means of collating performance data and populating the performance outturn report. As such, there were some misnomers between what was collated and reported in the outturn report and what was captured through SharePoint. Corporate Support are continuing to work on this to ensure a more consistent and simpler process for data capture and reporting for 2015/16.	
Safeguarding (Adults)							
WUC Corporate Director - Statutory role of Director of Adult Social Services	30/10/2014	I recommend that all fields within CareFirst are completed with use of NA where necessary to provide assurance that all questions and fields have been considered	3	27213	31/01/2015	I recommend that all fields within CareFirst are completed with use of NA where necessary to provide assurance that all questions and fields have been considered	Awaiting management comments.
WUC Corporate Director - Statutory role of Director of Adult Social Services	30/10/2014	I recommend that Team Managers assign Investigating Officers and Managers at the earliest opportunity, with action being carried out by those assigned as soon as possible	3	27216	31/05/2015	I recommend that Team Managers assign Investigating Officers and Managers at the earliest opportunity, with action being carried out by those assigned as soon as possible	Awaiting management comments.

Assigned to	Final report issue date	Description	Priority	Ref	Target Due Date	Management Comments (January 2016)	Current Position
Safeguarding (Child Protection)							
WUC Head of Safeguarding & Quality	07/07/2015	I recommend that reviews clearly make reference to the CP plan in use at the Core Group meetings.	4	28419	31/12/2015	Future implementation date.	The service has been subject to Healthy Organisation review which has concluded that Ofsted actively seek assurance regarding social work practice. Thus, unless future review is specifically requested, no further follow up review will be undertaken.
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	Future implementation date.	
WUC Head of Safeguarding & Quality	07/07/2015	I recommend that the need to apply the SWQS practice standards are reiterated across the safeguarding teams to ensure that consistency is applied in the S47 enquiries. Furthermore the SWQS practice standards for S47 enquiry should be adhered to whereby a single assessment is automatically commenced at the same time as a section 47 enquiry is initiated	3	28421	31-Dec-15	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	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	Future implementation date.	
Swindon and Wiltshire Local Enterprise Partnership							
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	I recommend that the Board's delegation to the Chair, Vice Chair and Director to enter into contracts exceeding the £10,000 stipulated relating for specialist consultants and support contractors should be explicitly evidenced in the minutes.	4	28984	31/12/2015	Initial Response: This should be the Commissioning Group who meet monthly and have responsibility for Local Growth Fund spend and delivery. Updated Response: Add - In accordance with the accountable body (Wiltshire Council's Finance and Procurement regulations).	Awaiting management comments.
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	I recommend that the Principal Accountant also attends Secretariat meetings to provide independent support and confirmation of the financial position of spending prior to Board meetings.	3	28986	31/12/2015	Initial Response: I think this should be attends Commissioning Group as the majority of financial exposure is £141m LGF. Updated Response: We need to add that the Procurement Category manager attends as well for the same reason as the principal accountant.	Awaiting management comments.
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	I recommend that the formal approval of bi-monthly budget reporting and thus the overall financial position is clearly evidenced.	4	28987	31/12/2015	Initial Response: Would it not be better to approve the quarterly funding claims to BIS for the £141m? Updated Response: I would agree with SWAP in that this is more about evidencing the overall financial position rather than just agreeing BIS claims.	Awaiting management comments.
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	I recommend, where exceptions to procurement regulations need be applied, the authorisation of the Board should be sought and clearly evidenced in the minutes along with the basis for the decision made.	4	28998	31/12/2015	Initial Response: Recent example has included the Vice Chair and Associate Director WC but agree best practice is to seek tenders. Updated Response Wiltshire Council in conjunction with the LEP are establishing a Framework of Consultants and other professional Advisors which will along with effective planning will should avoid this occurring in the future.	Awaiting management comments.
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	I recommend that the Board should reviewing existing arrangements for extended contracts to gain assurance that economy and effectiveness continues to be sought from suppliers.	3	28999	31/12/2015	Initial Response: I think this is more for Commissioning Group than Board. Updated Response: This will be picked up by Wiltshire Council's Category Manager who will ensure that there is scope in the original contract for an extension, that best value is evidenced rather than just spend increased or mission creep through the contract period.	Awaiting management comments.

Assigned to	Final report issue date	Description	Priority	Ref	Target Due Date	Management Comments (January 2016)	Current Position
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	I recommend that all documents supporting the procurement of consultants and administrative services should be retained on the Wiltshire shared server in the area designated for the Partnership.	4	29000	31/12/2015	Initial Response: New secure part of server has been requested by SWLEP staff and a full contracts register has been developed along with supporting evidence. Updated Response: As the accountable body it is essential that all procurement activity is run through ProContract. Our category manager will oversee this and ensure that robust processes are followed. All documents will also be securely stored and able to be released (where relevant) on the website in line with the Transparency Code.	Awaiting management comments.
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	I recommend that a formal procedure should also be adopted for the authorisation of extensions of and variations to contract.	4	29008	31/12/2015	Initial Response: Agree Updated Responses: As above this will be managed by the Category Manager in the context of the contract and best value.	Awaiting management comments.
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	Official Purchase orders should be raised at the point contractual terms are agreed with suppliers.	3	29009	31/12/2015	Agree.	Awaiting management comments.
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	Purchase Orders should be clearly linked to the specification of service and make clear the project and programme to which they relate.	3	29010	31/12/2015	Agree.	Awaiting management comments.
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	I recommend that explicit evidence of the authorisation of creditor payments on behalf of the Partnership Board should be retained on the shared area.	3	29012	31/12/2015	Agree.	Awaiting management comments.
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	I recommend, in addition to liaising with the Wiltshire Council Democratic Services team, that the Information Assurance Team should also be consulted to provide clear guidance to the Partnership on the nature, reporting and retention of information that is deemed commercially sensitive.	3	29143	31/12/2015	Initial Response: Welcomed especially as WC Democratic Services has this experience. Updated Response: New Procurement and Contract Management Systems are being developed that will ensure that commercially sensitive documentation is stored securely.	Awaiting management comments.
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	I recommend that a formal procedure be adopted when entering into procurement arrangements with suppliers of specialist consultancy and support services. Templates should be developed for use by the Partnership for this purpose. Advice should also be sought on this matter from the Wiltshire Council Corporate Procurement team.	4	29426	31/12/2015	Initial Response: Agree and a full SWLEP Contracts Register has now been implemented. Updated Response: Please refer to previous item - This is not about a contracts register as such - ProContract is the tool for this and has all the necessary documents / templates to provide the assurances and consistency that SWAP have requested.	Awaiting management comments.
WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	28/08/2015	I recommend reporting is provided to the Board of spending against individual contractors and also the lifetime spend against agreed price.	3	29427	31/12/2015	Initial Response: A more robust reporting process is being developed by WC Principal Accountant for monthly Commissioning Group meetings. Updated Responses: This is not about budget spend - SWAP are seeking assurance regarding contract spend - response should be along the lines of: Robust processes for monitoring profiled spend across the lifetime of a contract are being developed by Wiltshire Council's procurement team to address this current shortfall.	Awaiting management comments.

Business Continuity – Background

Further to the Internal Audit update, provided to this committee on 27th October 2015, we are now providing further commentary on the progress the Council is making.

By way of a reminder, Section 2(1) of the Civil Contingencies Act (2004) imposes a duty on local authorities to have business continuity plans in place. The Council is continuing to review its existing business continuity arrangements and the Emergency Planning Resilience and Response (EPRR) Team has introduced a structured approach to Business Continuity Planning (BCP) at both corporate and individual service levels.

Approach & Testing

The Emergency Planning Team has engaged with all Service Areas and obtained a first draft of their individual BCP, which is used to inform and update the Corporate BCP. The initial draft of The Integrated Emergency Management Plan was approved by the Cabinet on 13th October 2015 and will be submitted to the next meeting of the Full Council for adoption.

In the interim, the Emergency Planning Team has conducted a series of table top exercises to assist service areas in testing, refining and validating their own plan. The exercise was based on a snowfall scenario affecting the county and was designed to encourage senior staff to consider the likely impacts on their service.

For the purpose of the exercise, participants were split into groups and they were all given the same inject of information as at 6am. They were asked to discuss the situation with their group and answer the following questions:

1. What impacts would you anticipate on your service?
2. What is our main aim for the response?
3. What are your key actions and priorities?
4. Who would you expect to declare the requirement to activate Business Continuity Plans?
5. Who would you be liaising with?
6. What are the key messages that you would be communicating both internally and externally and how?

A group discussion followed during which key findings were presented to the assembled group provoking a number of questions to other participants.

A second inject of information was issued as at 11am at which time the situation had deteriorated and a number of additional problems had been added to the scenario. Participants were asked the same set of questions, (except number 4, which was no longer valid because the BCP had been invoked) and were again invited to discuss the findings. At this point participants were also asked to complete a Service Level Situation Report recording their current position, but also looking forward to potential issues that may arise.

APPENDIX F

A third inject of information was issued at 4pm a few days later, where the situation had changed into one of recovery. It was assumed that the snow had melted, but by this time there were reputational issues for the Council to deal with. As with inject 2 the same questions were asked, but this time with the addition of "How would you be prioritising returning to business as usual?" Again, participants were asked to discuss their findings and share thoughts with the remainder of the group.

At the end of the exercise participants were asked to review their individual BCP and keep a record of any lessons learned.

A representative from Internal Audit attended one of these desk top exercises in the capacity of an observer and was able to take note of the reactions and comments made by service managers. Feedback of these reactions and comments and has been passed on to the Emergency Planning Team so they can be considered for inclusion in the process.

Progress

The Emergency Planning Team is continuing to monitor the progress of service areas in developing their own plans and the intention is still to have all plans, training and exercising completed by the end of March 2016.

Future

As previously advised, the Emergency Planning Team will further develop its business continuity programme by promoting and engaging 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 Section 4 of the Civil Contingencies Act) to promote business continuity to the business community through the Council's website and other activities.

Every completed document will be subject to either annual review, or review following an incident in which the plan is invoked.