

Wiltshire Council

Report of Internal Audit Activity

Quarter 3 Update – 2016/17

Contents

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Summary:

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Internal Audit Work Programme 2016/17

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Summary

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 Quarter Summary

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.

The audits carried forward from 2015/16 has now been finalised with the exception of exception of the ICT Health Check audit, the report being at draft stage. The new Council's Head of ICT has however, recently commenced and has agreed to give high priority to work with us to finalise.

20 audits from the 2016/17 plan have been completed, 5 are at draft, 1 at discussion document stage and 15 in progress. The progress in completion of the plan is generally on target for this stage of the year when carried forward work from 2015/16 is considered.



Outturn to Date:

We rank our recommendations on a scale of 1 to 5: with priority 1 being very minor or administrative concerns that are not formally captured but the client is informally advised during the audit instead, through to priority 5 being areas of major concern that would require immediate remedial action by senior management.

Healthy Organisation recommendations are rated high; medium and low according to the opinion.

"There have been 335 recommendations raised this financial year with 67% being lower priority 3 & 2, 10% priority 4, & 23% being medium assurance Healthy Organisation."

"No audit reports have been issued giving no assurance for 2016/17"



Internal Audit Work Programme

The schedule provided at Appendix B contains a list of all audits as agreed in the Annual Audit Plan 2016/17 and any remaining work from the 2015/16 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.

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 from page 12 of this document.

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. We are pleased to note that there are no significant risks to report this quarter.

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 audits reported this quarter that have been so assessed.

Appendices E and F includes any 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

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.

IDEA – Data Analysis and Interrogation Software Tool: Whilst we have been using data analytics tools over recent year, we are now increasing the use and value to the Council. We are using IDEA on a number of key data sets, most recently accounts payable identifying a significant number of potential duplicate payments to suppliers that are being further investigated with the Head of Procurement. We are further looking at others including payroll, business rates and council tax records to identify fraud and error and additional income opportunities for the Council.

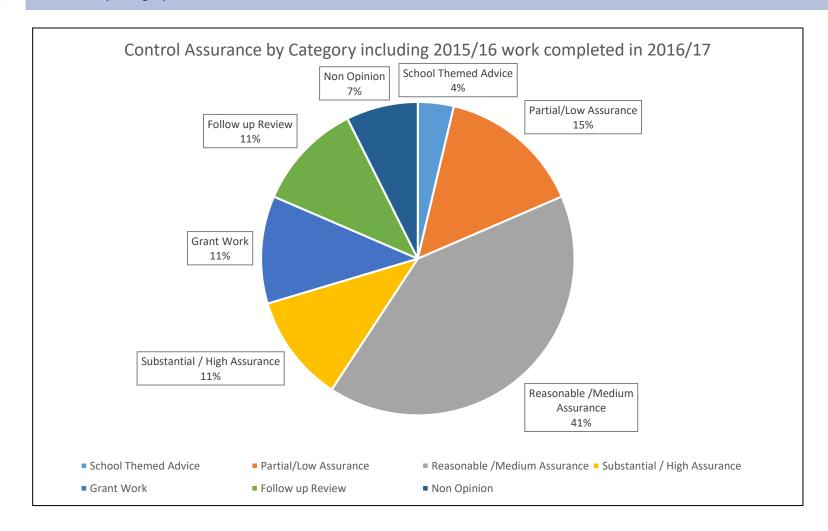
Healthy Organisation:

We are continuing to integrate the Healthy Organisation reviews into our audit approach, in particular planning and identifying areas of risk to audit and maximise value.



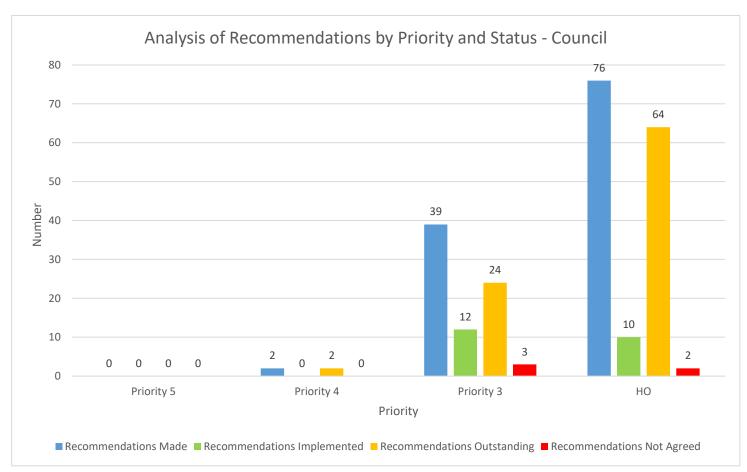


Assurance by Category



Summary of Internal Work to Date

Note: Recommendations are analysed separately between Council services and Schools. Figures include recommendations arising from audit work carried during 2016/17 to date. Agreed implementation dates for Healthy Organisation reviews are often longer term, hence the comparatively high number reported as outstanding.





Aged Analysis of Recommendations Outstanding 31st December 2016 - Council

Priority 5

Age in days	<30	<60	<90	<120	>120	Total
Totals	0	0	0	0	0	0

Priority 4

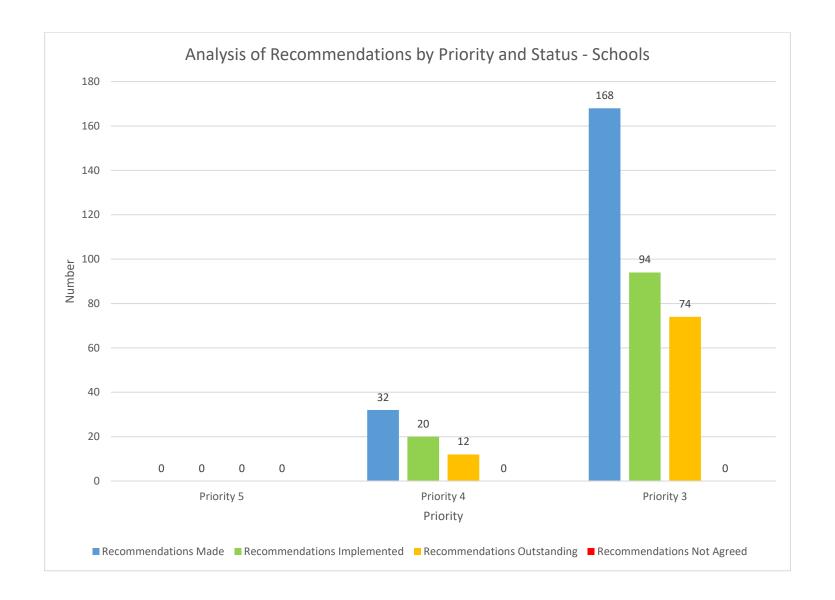
Age in days	<30	<60	<90	<120	>120	Total
Totals	0	0	0	0	2	2

Priority 3

Age in days	<30	<60	<90	<120	>120	Total
Totals	1	8	0	1	14	24

Healthy Organisation

Age in days	<30	<60	<90	<120	>120	Total
Totals	0	7	0	7	50	64





Aged Analysis of Recommendations Outstanding @ 31st December 2016 - Schools

Priority 5

Age in days	<30	<60	<90	<120	>120	Total
Totals	0	0	0	0	0	0

Priority 4

Age in days	<30	<60	<90	<120	>120	Total
Totals	0	0	4	1	7	12

Priority 3

Age in days	<30	<60	<90	<120	>120	Total
Totals	0	8	36	14	16	74

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



SWAP Performance (Quarter 1-2)

SWAP now has 20 partners, including 14 councils and are proud to be a growing partnership.

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 2016/17 year so far are as follows:

Performance Target	Average Performance
Audit Plan – Percentage Progress	
15/16 Percentage completion	100%
16/17 Final/Draft	36%
16/17 In Progress	24%
16/17 Yet to Start	40%
<u>Draft Reports</u>	
Issued within 5 working days of closeout	57%
Issued within 10 working days of closeout	86%
Final Reports Issued within 10 working days of discussion of draft report.	100%
Quality of Audit Work Customer Satisfaction Questionnaire	90%

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 'good' score. The accumulative feedback over the 2016/17 period for Wiltshire Council is 90%.

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 2016/17

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.

Removed Work (4 items)

- 1. BDUK: We had originally intended to undertake a review of the Council's BDUK arrangements but this was subject to an independent review in the past 12 months which reported favourably. Consequently, we have been able to undertake a review of the Army Basing Programme, a request we received this quarter.
- 2. CRC: In addition, we were informed that we would not be required to assist with the Carbon Reduction Certification (CRC) Grant this year and that budget has been re-assigned to Luckington School following consultation with the School's Finance & Budgetary Control Team.
- 3. **SFVS:** The same team advised against undertaking the School theme work SFVS Compliance. The budget has been re-allocated to the school reviews to permit extra auditor testing.
- 4. GROW (ensuring staff skills developed to meet Wiltshire Council needs) Issues existed at start of the year but we are satisfied that addressed by HR Management.

Deferred Work (8 items)

Eight audits have been deferred to quarter 4 of 2016/17 plan to take advantage of auditor efficiencies arising from undertaking audits in the functional area already that is already subject to review (e.g. financial audits to run alongside existing key financial control audits that commence in January 2017); school themed reviews to commence when all schools have either been or nearing completion.

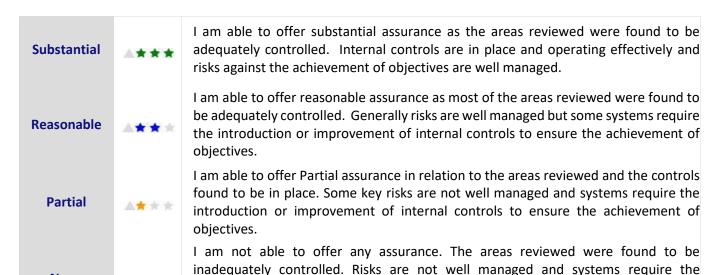
At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition";

- Substantial
- Reasonable
- Partial
- None



Audit Framework Definitions

Control Assurance Definitions



introduction or improvement of internal controls to ensure the achievement of

Categorisation of Recommendations

★ ☆ ☆ ☆

None

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.



objectives.

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.



Sched	Jule of Planned Audits 2016/17										Appe	endix B				
Line No.	Audit Area	Audit Name	Quarter	Status	Opinion	Proposed Draft Report	Draft Issued	Proposed Final	Final Issued	No. of recs	5	Re 4	commendat 3	ions 2	1	Recommendation Unique Nos: Priority 3,4,5.
						2015/16 AL	JDITS AT FINAL/C	OMPLETED (ST	ATUS GREEN)							
1	Supporting Adults	Court of Protection	15/16	Complete	Follow-up	10/05/2016	17/05/2016	24/05/2016	17/05/2006	9	0	3	6	0	0	25(51,0) 25(52,0) 25555 (0) 25034 (0) 25037 (0) 25537 (0)
2	Growth Hub	Extended Growth Hub - BIS Grant	15/16	Compete	Grant	06/05/2016	17/05/2016	20/05/2016	17/05/2016	0	0	0	0	0	0	26161 (I), 26162 (I), 26566 (I), 26021 (I), 26025(I), 26272 (I), 26567 (I), 26024 (I), 26160(I)
3	Information and Communication Technology	Primary & Secondary Datacentre Review	15/16	Complete	Reasonable	09/06/2016	27/06/2016	27/06/2016	06/07/2016	13	0	1	8	4	0	32562, 32563, 32683, 32560, 32581,32590,
4	Westwood with Iford School	Westwood with Iford School	15/16	Complete	Reasonable	15/03/2016	01/04/2016	29/03/2016	10/05/2016	13	0	0	9	4	0	31929, 31940 (I), 31941 (I), 31942 (I), 31949 (I), 31950 (I), 31951 (I), 31952 (I), 31953, 31954
5	School Themed Reviews (Contingency)	Governors Minutes	15/16	Complete	Non Opinion	10/05/2016	07/06/2016	24/05/2016	22/06/2016	0	0	0	0	0	0	(I), 31971 (I), 31972 (I), 37092 (I)
6	Healthy Organisation	Combined Assurance - Children's Safeguarding	15/16	Complete	High/Substantial	30/11/2015	01/04/2016	14/12/2015	13/07/2016	14	0	0	0	0	14	32893, 32932, 32933, 32934, 32935, 32936, 32937, 32938, 32939, 32940, 32941, 32942,
-	The Manager of the Control of the Co	West constant	15/16	Constitute	Assurance Medium/Reasonable	26/01/2016	03/03/2016	09/02/2016	06/07/2016	7	0	0	0	0	_	32943, 32944,
	Healthy Organisation	Highways		Complete	Assurance										′	32894 (1), 32895 (1), 32896 (1), 32897, 32898, 32899. 32802
8	Healthy Organisation	Economic Development	15/16	Final	Medium/Reasonable Assurance	08/03/2016	03/03/2016	22/03/2016	27/09/2016	11	0	0	0	0	11	32596 (1), 32573, 32574, 32600, 32575, 32598 (1), 32597 (1), 32576, 32595, 32578, 32577 (1)
					TOTAL RECOM	MENDATIONS	MADE			67	0	4	23	8	32	
					20		S AT DRAFT /DISC		(STATUS AME	ER)						
9	Strategy and Governance	ICT Healthcheck	15/16	Draft		06/05/2016	29/07/2016	20/05/2016								This audit was delayed until the completion of the Healthy Organisation corporate review
																since findings across 8 Key Lines of Enquiry (KLOE) had implications for this work.
10	Supporting adults	Adult Care - Deferred payments	April 2016	7 - Completed	Reasonable	2016/17 AU 02/09/2016	08/09/2016	16/09/2016		1	0	0	1	0	0	33376
11																Two recommendations were outstanding from the original audit, Nos. 31174 (I), 31286 (I)
	School	Alderbury & West Grimstead CofE Primary School	July 2016	7 - Completed	N/A _ Follow Up	02/08/2016	26/07/2016	16/08/2016	26/07/2016	0	0	0	0	0	0	
12	System support	Incident & Problem Management	April 2016	7 - Completed	Reasonable	13/07/2016	12/07/2016	27/07/2016	25/07/2016	7	0	0	,	0	0	32803, 32811, 32844, 32994, 33096, 33097
13	Public Health	Income Management & Public Protection	July 2016	7 - Completed	Substantial	07/10/2016	26/10/2016	21/10/2016	17/11/2016	2	0	0	2	0	0	33540, 33539,
14	Public transport	Local Authority Bus Subsidy	July 2016	7 - Completed	Substantial	09/09/2016	20/09/2016	23/09/2016	21/09/2016	0	0	0	0	0	0	
15	Public Health	Public Health Grant	July 2016	7 - Completed	Reasonable	09/09/2016	20/09/2016	23/09/2016	21/09/2016	0	0	0	0	0	0	
16	Bishops Cannings CofE (Aided) Primary School	Bishops Cannings CofE (Aided) Primary School	July 2016	7 - Completed	Partial	23/08/2016	14/09/2016	06/09/2016	29/09/2016	17	0	0	13	4	0	33479 (1), 33480 (1), 33502 (1), 33494 (1), 33486 (1), 33485 (1), 33483 (1), 33482 (1), 33481 (1), 33491 (1), 33492 (1), 33482 (1), 33487 (1),
17	Chirton CofE Voluntary Controlled Primary School	Chirton CofE Voluntary Controlled Primary School - WC	April 2016	7 - Completed	Reasonable	26/07/2016	09/09/2016	09/08/2016	10/11/2016	11	0	0	9	2	0	33136, 33135, 33134, 33133, 33126, 33125, 33124 (1), 33187, 33137,
18	Pitton CofE Voluntary Aided Primary School	Pitton CofE Voluntary Aided Primary School	April 2016	7 - Completed	Reasonable	01/08/2016	09/09/2016	15/08/2016	29/09/2016	13	0	1	6	6	0	33361, 33315, 33313, 33312, 33311 (I), 33309 (I), 33304
19	St Barnabas CofE School, Market Lavington	St Barnabas CofE School, Market Lavington	April 2016	7 - Completed	Partial	09/08/2016	09/09/2016	23/08/2016	13/10/2016	20	0	2	11	6	1	33319, 33318, 33386, 33380, 33339, 33338, 33373, 33336, 33324 (i), 33323 (i), 33321, 33320, 33337 (i),
20	Staverton CofE Voluntary controlled Primary	Staverton CofE Voluntary Controlled Primary	April 2016	7 - Completed	Partial	19/07/2016	21/07/2016	02/08/2016	24/10/2016	20	0	0	16	4	0	32834 (I), 32822 (I), 32823 (I), 32826, 32828 (I), 32836 (I), 33049, 32838 (I), 32839 (I), 33020
21	School ICT Service Delivery	School Benefits Management Arrangements	April 2016	7 - Completed	Non Opinion	13/07/2016	15/07/2016	27/07/2016	20/07/2016	0	0	0	0	0	0	(1), 33028 (1), 33048 (1), 32837 (1), 32821 (1), 32825 (1), 33029 (1)
			-													
22	Hilperton CofE Voluntary Controlled Primary School	Hilperton CofE Voluntary Controlled Primary School	July 2016	6 - Final	N/A _ Follow Up	N/A Follow Up	N/A Follow Up	42654	29/09/2016	0	0	0	0	0	0	One recommendation remains outstanding from the original audit, No. 30430 (I)
23	Sports facilities	Leisure Centre Income Management	April 2016	6 - Final	Reasonable	07/07/2016	19/10/2016	21/07/2016	09/11/2016	0	0	0	0	0	0	
24	Sustainability	Army Basing Programme	April 2016	6 - Final	Non Opinion	19/07/2016	25/07/2016	02/08/2016	02/08/2016	0	0	0	0	0	0	
25	Luckington Community School	Luckington Community School	July 2016	6 - Final	Partial	24/08/2016	23/09/2016	07/09/2016	21/11/2016	20	0	2	12	5	1	33598, 33601, 33597, 33596, 33592, 33604, 33605, 33606, 33607, 33608, 33609, 33612, 33645, 33644
26	Supporting adults	Adults Safeguarding	April 2016	6 - Final	High/Substantial Assurance	19/07/2016	27/07/2016	02/08/2016	02/11/2016	7	0	0	0	0	7	32910, 32916, 32911, 32902, 32904, 32906, 32907
27	Sports facilities	Corsham Leisure Centre	October 2016	6 - Final	Substantial	15/12/2016	14/12/2016	29/12/2016	05/01/2017	0	0	0	0	1	0	
28	Building control	Income Management - Building Control & Planning	July 2016	6 - Final	Reasonable	27/10/2016	08/12/2016	10/11/2016	05/01/2017	4	0	0	1	1	2	33689,
29	Payroll and pensions	Pensions Administration Review	April 2016	6 - Final	Reasonable	02/09/2016	27/09/2016	16/09/2016	09/11/2016	6	0	0	6	0	0	33533, 33534, 33535, 33623, 33624, 33651
					TOTAL RECOM	MENDATIONS	MADE			128	0	5	84	29	11	
					2016/17 AUDI	TS AT DRAFT	/DISCUSSION PAF	PER - NO ISSUE	S TO REPORT (STATUS GRI	EEN)					
30	Public Health	Pharmoutcomes & SAP	July 2016	5 - Draft	Reasonable	01/12/2016	04/01/2016	15/12/2016								
31	Housing stock	Right to Buy	July 2016	5 - Draft	Reasonable	17/11/2016	15/12/2016	01/12/2016								
32	Box CofE Primary School	Box CofE Primary School	October 2016	5 - Draft	Reasonable	06/12/2016	15/12/2016	20/12/2016								
33	Public transport	Concessionary Fares - Reimbursement Claims	July 2016	S - Draft	Non Opinion	04/10/2016	08/12/2016	18/10/2016								
34		Land Charges	July 2016	5 - Draft	Partial	07/11/2016	04/01/2017	21/11/2016								
35	Housing Repairs	Housing Repairs	April 2016	5 - Draft	Partial	20/09/2016		04/10/2016								
36	Management	Performance & Risk Management	July 2016	5_Draft	Reasonable	13/12/2016	19/12/2016	28/12/2016								
							7 AUDITS IN PRO		AMBER)							
37	Abbeyfield School	Abbeyfield School	July 2016	5 - Draft	N/a - follow up (original was a partial)	06/09/2016	24/10/2016	06/09/2016								
38	Early Years	Early Years Funding	April 2016	S - Draft	was a partial) Partial	09/08/2016	18/08/2016	23/08/2016								
39	Maintenance of council property	Vehicle Workshops	April 2016	5 - Draft	Partial	14/09/2016	22/09/2016	28/09/2016								
40	Grove Primary School	Grove Primary School	July 2016	5 - Draft	N/a - follow up (original was a partial)	27/09/2006	07/10/2016	11/10/2016								
41	St Andrew's CofE Voluntary Aided Primary School, Laverstock	St Andrew's CofE Voluntary Aided Primary School, Laverstock	July 2016	5 - Draft	Partial	16/08/2016	14/09/2016	30/08/2016								
42		St Nicholas CofE Primary School, Porton	July 2016	2 - In Progress				L								
					2016/	/17 AUDITS IN	PROGRESS - NO	ISSUES TO REP	ORT (STATUS O	GREEN)						
43	Recruitment	Human Resources Security	July 2016	3 - Fieldwork Completed/Review		06/01/2017		20/01/2017								
44	Accounts Payable	Accounts Payable	October 2016	2 - In Progress		09/03/2017		23/03/2017								
45 46	Accounts Receivable Assurance Mapping	Accounts Receivable Assurance Map Update	October 2016 April 2016	2 - In Progress 2 - In Progress		09/03/2017 N/A		23/03/2017 N/A								This work is ongoing throughout the year and does not result in the preparation of a
47		Business Continuity & Disaster Recovery	July 2016	2 - In Progress		09/09/2016		23/09/2016								report
48	General Ledger / Main Accounting	General Ledger & Financial Accounting	January 2017	2 - In Progress		09/03/2017		23/03/2017								
49	Payroll and pensions Payroll and pensions	Payroll Pensions	October 2016 October	2 - In Progress 2 - In Progress		09/03/2017		23/03/2017 15/03/2017								
50 51		Strategic Procurement Hub	2016 October 2016	2 - In Progress		09/12/2016		23/12/2016								
52	Treasury Management	Treasury Management Troubled Samilier DBP Certification	January 2017	2 - In Progress		09/03/2017		23/03/2017								This work is appoint throughout the way or slaims are a
53	Troubled Families Project management	Troubled Families PBR Certification Project Management Arrangements	January 2017 April 2016	2 - In Progress 2 - In Progress												This work is ongoing throughout the year as claims are prepared.
		1		l			1	1	1							i .

55	School Themed Reviews (Contingency)	School Contingency	April 2016	2 - In Progress									
56	Harnham CofE Controlled Junior School	Harnham CofE Controlled Junior School	October	2 - In Progress									
57	Ivy Lane Primary School	Ivy Lane Primary School	2016 January	2 - In Progress									
58	Longford CofE (VC) Primary School	Longford CofE (VC) Primary School	2017 October	2 - In Progress									
59	Local taxation	Council Tax	October 2016	2 - In Progress		09/03/2017		23/03/2017					Council Tax and Business Rates (formerly NDR) to be reported separately.
60	Supporting adults	Direct Payments	October 2016	2 - In Progress		21/03/2017		04/04/2017					
61	Local taxation	Housing & Council Tax Benefits	October 2016	2 - In Progress		09/03/2017		23/03/2017					
62	Housing Rents	Housing Rents	October 2016	2 - In Progress		09/03/2017		23/03/2017					This review will be merged with review of the Housing Revenue Account (HRA) listed separately in the audit plan.
63	National taxation	NNDR	October 2016	2 - In Progress		09/03/2017		23/03/2017					Please note that this review incorporates risks arising due to changes in government legislation including retention of RV revenues. Currently included as an additional line in
			2010										the audit plan under Surjoers Sater
					20	16/17 AUDITS	PLANNED BUT NO	OT YET STARTE	D (STATUS AM	BER)			
64	Decision making	Area Boards	October 2016	1 - Created									Start deferred and awaiting response from client.
65	Strategy and Governance	Business Applications	October 2016	1 - Created									ICT audits delayed due to restructure of ICT Service and commencement of Head of ICT.
66	Management	Decision Making	October 2016	1 - Created									Audit deferred to Q4. Likley to be replaced with unplanned review.
67	Management	Decision Making - Service Level	October 2016	1 - Created									Moved from Q2 to Q3.
	Local Enterprise Partnerships	LEP	October 2016	1 - Created									Deferred to Q4.
69	School Support & Advice	Right Choice	October 2016	1 - Created									Moved from Q1 to Q3. This may now be removed following discssion with the S151 to be replaced with PPG thematic review
70	Estate management	Safeguarding Assets & New Homes Bonus	July 2016	1 - Created									Deferred to Q4 as re-axmining the scope and value of the audit.
71	Contracting	Service Area Apecialist Commissioning	October 2016	1 - Created									Deferred to Q4.
72	Threat and Vulnerability Management	Threat Management	October 2016	1 - Created									ICT audits delayed due to restructure of ICT Service and commencement of Head of ICT.
73	Access to information	User Access Controls	July 2016	1 - Created									ICT audits delayed due to restructure of ICT Service and commencement of Head of ICT.
			_			16/17 AUDIT	PLANNED BUT NO	OT VET STAR	D (STATIVE OF	EN)			
74	Einanna	Dudget Management A	ler:	4 600	20	LUJIT AUDITS	- SWILL BUT NO	TET STARTE	- (STATUS GR				
74	Finance	Budget Management Arrangements	January 2017	1 - Created									
75	Contracting	Commissioning & Contract Management	January 2017	1 - Created									
76	Management	Corporate Governance Framework Review	January 2017	1 - Created									
77	Finance	Financial Regulations Compliance	January 2017	1 - Created									
78	Financial transactions management	Housing Revenue Account (HRA)	January 2017	1 - Created									
79	Records management	ICO Key Findings Progress	January 2017	1 - Created									
	School Themed Reviews (Contingency)	Overall Report on Compliance	January 2017	1 - Created									
81	Child protection	Safeguarding	January 2017	1 - Created									
82	School Support & Advice	School Liaison & Support Arrangements Review	January 2017	1 - Created									
83	School Themed Reviews (Contingency)	School Theme - Procurement	January 2017	1 - Created									
84 85	St Mary's CofE Infant School Marlborough	St Mary's CofE Infant School Marlborough	January 2017	1 - Created									
86	Whiteparish All Saints CofE Primary School Growth Hub	Whiteparish All Saints CofE Primary School Growth Hub	January 2017 January	1 - Created									This work is not required until the very end of the year.
80	GIOWII HUD	GIOWII HUD	January 2047	1 - Createu									This work is not required until the very end of the year.
			/111/										
97	Resencation	anuk	April 2016	9 - Removed		2016/17 AUDI	TS AT DEFERRED (OR REMOVED	(STATUS GREE	1)			Begins conducted in March 2015 by independent assessor of BDIII arrangement
87	Regeneration	воик	April 2016	9 - Removed		2016/17 AUDI	TS AT DEFERRED (DR REMOVED	(STATUS GREEI	1)			Review conducted in March 2015 by independent assessors of BDUK arrangements across all UK local bodies reported the following: The Willibline team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor deliveny during the project sippage period being evidence of sound project management. The team demonstrated good understanding and application of Milestone to Cash processes. As ours understanding of claw-back was demonstrated. A sound understanding of claw-back was demonstrated.
87						2016/17 AUDI	TS AT DEFERRED (DR REMOVED	(STATUS GREET	ı)			across all UK local bodies reported the following: The Willibline team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor deliveryed urising the project slippage period being evidence of sound project management; The team demonstrated good understanding and application of Milestone to Cash processes; Assurance of ITs claim was robust and comprehensive; A sound understanding of claw-back was demonstrated. See Project Board's Willshire Online attachment for details of above (presented to Decensive & S. sturkins' Committee.)
	Regeneration Growth Hub Sustainability	BOUK Chippenham Station Hub Grant CR Scheme Certification	April 2016 July 2016 April 2016	9 - Removed 9 - Removed 9 - Removed		2016/17 AUDI	TS AT DEFERRED (OR REMOVED	(STATUS GREEN	u)			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition delivery during the project sippage period being evidence of sound project management. The project sippage period being evidence of sound project management. For continuous and good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; A sound understanding of claim-back use demonstrated. See Project Board's Witishire Online attachment for details of above (presented to
88	Growth Hub	Chippenham Station Hub Grant	July 2016	9 - Removed 9 - Removed		2016/17 AUDI	TS AT DEFERRED (OR REMOVED	STATUS GREEN	1)			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound place to monitor delivery during the project sippage period being evidence of sound. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; A sound understanding of claim-back was demonstrated, See Project Board's Wiltshire Online attachment for details of above (presented to Decrobes & Serating Committee).
88 89	Growth Hub Sustainability	Chippenham Station Hub Grant CRC Scheme Certification	July 2016 April 2016 April 2016 October	9 - Removed 9 - Removed		2016/17 AUDI	TS AT DEFERRED (DR REMOVED	STATUS GREEN	1)			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements with good with the enhanced meetings which have been put in Governance arrangement with unit per policy singuage period being evidence of sound project management with unit period singuage period being evidence of sound project management with unit period singuage period being evidence of sound project management with unit period singuage period being evidence of Cash processes; Assurance of BT's claim was robust and comprehensive; Assurance of BT's claim wa
88 89 90	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision	Chippenham Station Hub Grant CRC Scheme Certification School Theme - SFVS Compliance Review NCA	July 2016 April 2016 April 2016	9 - Removed 9 - Removed 9 - Removed 9 - Removed		2016/17 AUDI	TS AT DEFERRED I	OR REMOVED	STATUS GREEK	4)			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound project management. Project Board State and State and Comprehensive; Assurance of BT's claim was robust and comprehensive; Assurance of BT's claim was robus
88 89 90 91	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport	Chippenham Station Hub Grant CRC Scheme Certification School Theme - SPVS Compilance Review MCA Local Transport Settlement	July 2016 April 2016 April 2016 October 2016 July 2016	9 - Removed		2016/17 AUDI	TS AT DEFERRED (OR REMOVED	STATUS GREEK	4)			across all UK local bodies reported the following: The Williahire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition delivery during the project sippage period being evidence of sound project management. Project in the project of the project sippage period being evidence of sound project management. Assurance of BT's claim was robust and comprehensive; Assurance of BT's claim was robust a
88 89 90 91 92	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance	Chippenham Station Hub Grant CRC Scheme Certification School Theme - SPVS Compliance Review HCA Local Transport Settlement Corporate Feeder Systems	July 2016 April 2016 April 2016 October 2016 July 2016 October	9 - Removed		2016/17 AUDI	TS AT DEFERRED (DR REMOVED	STATUS GREEN	4)			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project slippage period being evidence of sound project management; The team demonstrated good understanding and application of Milestone to Cash processes; of BT's claim was rebust and comprehensive; Asound understanding of claw-back was demonstrated. See Project Board's Wiltshire Online attachment for details of above (presented to Operations & Scratims Committee). Chippenham Statin vibe project is yet to start, so no audit required for the 2015/16 nacion. We have not been advised that any Wiltshire Council projects were selected for audit in 2016/17 and the deadline has now seased. Grant Certification not required for 2016/17 Grant Certification not required for 2016/17 Grant Certification not required for 2016/17 Grant Certification not required for 3 2016/17 and the deadline has now seased. Grant Certification not required for 2016/17 Grant Certification not required for 3 2016/17 Individual sounds and the season and
88 89 90 91 92 93 94	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees	Chippenham Station Hub Grant CRC Scheme Certification School Theme - SPVS Compliance Review HCA Local Transport Settlement Corporate Feeder Systems GROW (Developing Staff Stills)	July 2016 April 2016 April 2016 October 2016 July 2016 October 2016 October 2016	9 - Removed		2016/17 AUDI	TS AT DEFENRED (DR REMOVED	STATUS GREET	2)			across all UK local bodies reported the following: The Willibline team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor are good with the enhanced meetings which have been put in place to monitor the processor and project and project place of the processor and project through the processor of the
88 89 90 91 92 93 94	Growth Hubb Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enter prise Partnerships	Chippenham Station Hub Grant CRC Scheme Certification School Themes-SPVS Compliance Review HCA Local Transport Settlement Corporate Feeder Systems GROW (Developing Staff Skills) LEP Governance Arrangements	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		2016/17 AUDI	TS AT DEFENRED (OR REMOVED	STATUS GREET	4)			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Comprehensive; We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
88 89 90 91 92 93	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees	Chippenham Station Hub Grant CRC Scheme Certification School Theme - SPVS Compliance Review HCA Local Transport Settlement Corporate Feeder Systems GROW (Developing Staff Stills)	July 2016 April 2016 April 2016 October 2016 July 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		2016/17 AUDI			(STATUS GREET	1)			across all UK local bodies reported the following: The Willibline team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor are good with the enhanced meetings which have been put in place to monitor the processor and project and project place of the processor and project through the processor of the
88 89 90 91 92 93 94 95 96	Growth Hubb Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation	Chippenham Station Hub Grant CRC Scheme Certification School Themes-SPVS Compliance Review HCA Local Transport Settlement Carporate Feeder Systems GROW (Developing Staff Skills) LEP Governance Arrangements NNDR (Business Rates) Arrangements	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed			TS AT DEFENSED ((STATUS GREET				across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Comprehensive; We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
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88 89 90 91 92 93 94 95 96	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation Committee Reporting & Attendance	Chippenham Station Hub Grant CRC Scheme Certification School Theme - SPVS Compiliance Review NCA Local Transport Settlement Corporate Feeder Systems GROW (Developing Staff Skills) LIPE Governance Arrangements NNDR (Business Rates) Arrangements Audit Committee / Member Liaison	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		AALL YEAR			STATUS GREE	1)			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Comprehensive; We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
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88 89 90 91 92 93 94 95 96	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation Committee Reporting & Attendance	Chippenham Station Hub Grant CRC Scheme Certification School Theme - SPVS Compiliance Review NCA Local Transport Settlement Corporate Feeder Systems GROW (Developing Staff Skills) LIPE Governance Arrangements NNDR (Business Rates) Arrangements Audit Committee / Member Liaison	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		AALL YEAR			(STATUS GREET	1			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Comprehensive; We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
88 89 90 91 92 93 94 95 96	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation Committee Reporting & Attendance Corporate Advice External Audit	Chippenham Station Nub Grant CRC Scheme Certification School Theme: SPVS Compliance Review NEA Local Transport Settlement Carporate Fedder Systems GROW (Developing Staff Statis) LEP Governance Arrangements NNOR (Business Rates) Arrangements Carporate Advice Esternal Audit	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		ALL YEAR ALL YEAR			(STATUS GREET	1)			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Comprehensive; We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
58 89 90 91 92 93 94 95 96 99 99	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation Committee Reporting & Attendance Corporate Advice	Chippenham Station Hub Grant CRC Scheme Certification School Theme-SFVS Compliance Review MCA Local Transport Settlement Corporate Fedder Systems GOMV (Developing Staff Skills) LEP Governance Arrangements NNDR (Business Rates) Arrangements Audit Committee / Member Liabon Corporate Advice	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		ALL YEAR			STATUS GREE	1			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Comprehensive; We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
88 89 90 91 92 93 94 95 96	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation Committee Reporting & Attendance Corporate Advice External Audit	Chippenham Station Nub Grant CRC Scheme Certification School Theme: SPVS Compliance Review NEA Local Transport Settlement Carporate Fedder Systems GROW (Developing Staff Statis) LEP Governance Arrangements NNOR (Business Rates) Arrangements Carporate Advice Esternal Audit	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		ALL YEAR ALL YEAR			STATUS GREE	1			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Servicine Committee and Comprehensive; Assurance and Comprehensive; We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
88 89 90 91 92 93 94 95 96 98 99	Growth Hubb Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation Committee Reporting & Attendance Corporate Advice Esternal Audit Planning/Client Listson	Chippenham Station Hub Grant CRC Scheme Certification School Theme - SHVS Compliance Review HCA Local Transport Settlement Corporate Feeder Systems GROW (Developing Staff Skills) LEP Governance Arrangements NNDR (Business Rates) Arrangements Audit Committee / Member Liabon Corporate Advice External Audit Panning/Client Liabon	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		ALL YEAR ALL YEAR ALL YEAR ALL YEAR			STATUS GREE	1			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Servicine and Comprehensive; Assurance and Servicine and Servicine and Service has confirmed there is no verification required by SWAP for this scheme for this cover. We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
88 89 90 91 92 93 94 95 96 99 100 101 102	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation Committee Reporting & Attendance Corporate Advice External Audit Planning/Client Liaison Corporate Advice	Chippenham Station Hub Grant CRC Scheme Certification School Theme - SFVS Compliance Review MCA Local Transport Settlement Corporate Feeder Systems GROW (Developing Staff Skills) Left Governance Arrangements NNDR (Business Rates) Arrangements Audit Committee / Member Liabon Corporate Advice External Audit Planning/Client Liabon Assurance Group Attendance	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		ALL YEAR ALL YEAR ALL YEAR ALL YEAR ALL YEAR			STATUS GREE	1			across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Servicine and Comprehensive; Assurance and Servicine and Servicine and Service has confirmed there is no verification required by SWAP for this scheme for this cover. We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
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98 89 90 91 92 93 94 95 96 99 100 101 102 103 104	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation Committee Reporting & Attendance Corporate Advice External Audit Finaning/Client Liaison Corporate Advice Corporate Advice Local Enterprise Partnerships National taxation	Chippenham Station Hub Grant CRC Scheme Certification School Theme - SPVS Compliance Review NCA Local Transport Settlement Corporate Feeder Systems GROW (Developing Staff Stills) LEP Governance Arrangements NNOR (Business Rates) Arrangements Carporate Advice External Advice External Advice External Advice Carporate Advice Corporate Advice Carporate Fraud Team Lision Assurance Group Attendance Corporate Fraud Team Lision Special Investigations Contingency	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		ALL YEAR			STATUS GREE				across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Servicine and Comprehensive; Assurance and Servicine and Servicine and Service has confirmed there is no verification required by SWAP for this scheme for this cover. We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
88 89 90 91 92 93 94 95 96 97 100 100 100 100 100 100 100 100 100 10	Growth Hub Sostainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation Committee Reporting & Attendance Corporate Advice External Audit Planning/Client Liaison Corporate Advice Investigations Corporate Advice Investigations	Chippenham Station Hub Grant CRC Scheme Certification School Theme: SPVS Compliance Review HCA Local Transport Settlement Corporate Feder's Systems GROW (Developing Staff Skills) LEP Governance Arrangements NNDR (Business Rates) Arrangements Carporate Advice Esternal Audit Committee / Member Liabon Corporate Advice Esternal Audit Assurance Group Attendance Corporate Fraud Team Liabon Special Investigations Contingency CLT Attendance	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		ALL YEAR			STATUS GREE				across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Servicine and Comprehensive; Assurance and Servicine and Servicine and Service has confirmed there is no verification required by SWAP for this scheme for this cover. We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
98 89 99 99 100 101 102 103 104 105 106	Growth Hub Sostainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation Committee Reporting & Attendance Carporate Advice External Audit Planning/Client Liaison Corporate Advice Local Enterprise Partnerships Investigations Corporate Advice	Chippenham Station Hub Grant CRC Scheme Certification School Theme-SPVS Compliance Review NCA Local Transport Settlement Cerporate Feeder Systems GROW (Developing Staff Stalis) LEP Governance Arrangements NNOR (Business Rates) Arrangements NNOR (Business Rates) Arrangements Carporate Advice External Audit External Audit Assurance Group Attendance Corporate Fraud Team Liston Special Investigations Contingency CLT Attendance Non Opinion Contingency Follow Up Contringency	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		ALL YEAR			STATUS GREE				across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Servicine and Comprehensive; Assurance and Servicine and Servicine and Service has confirmed there is no verification required by SWAP for this scheme for this cover. We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.
98 89 99 91 92 93 94 95 96 99 100 101 102 103 104 105 106	Growth Hub Sustainability School Themed Reviews (Contingency) Housing provision Public transport Finance Monitoring employees Local Enterprise Partnerships National taxation Committee Reporting & Attendance Corporate Advice External Audit Planning/Client Liaison Corporate Advice Investigations Corporate Advice	Chippenham Station Hub Grant CRC Scheme Certification School Theme - SPVS Compiliance Review MCA Local Transport Settlement Corporate Feeder Systems GROW (Developing Statif Sults) LTPE Governance Arrangements NNDR (Business Rates) Arrangements NNDR (Business Rates) Arrangements Corporate Advice External Audit Planning/Client Liabon Assurance Group Attendance Corporate Fraud Team Liabon Special Investigations Contingency CLT Attendance Non Opinion Contingency	July 2016 April 2016 April 2016 October 2016 October 2016 October 2016 October 2016 October 2016 October 2016	9 - Removed		ALL YEAR			STATUS GREE				across all UK local bodies reported the following: The Willshire team is capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monition in capable and well resourced; Governance arrangements are good with the enhanced meetings which have been put in place to monitor delivery during the project sippage period being evidence of sound managements. The team demonstrated good understanding and application of Milestone to Cash processes: Assurance of BT's claim was robust and comprehensive; Assurance and Servicine Servicine and Comprehensive; Assurance and Servicine and Servicine and Service has confirmed there is no verification required by SWAP for this scheme for this cover. We have not been advised that any Willshire Council projects were selected for audit in 2016/17 and the deadline has now passed. Grant certification not required for 2016/17 Grant Certification not required for 2016/17 Removed as original issues raised have now been addressed by management. Removed as original issues raised have now been addressed by management.

APPENDIX C

Schedule of Potential Significant Risks Identified from Internal Audit Work

NEW RISKS IDENTIFIED DURING THE PERIOD 1st October 2016 TO 31st December 2016

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

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
St Barnabas CofE School, Market Lavington	This opinion reflects the number of recommendations made in the appended action plan and also the audit assessment of residual risk. A: The Governing Body and School staff Five advisory recommendations have been made to assist the Governors in improving evidence to demonstrate their understanding of their delegated authority and their challenge of the financial position of the school. B: Setting the Budget One priority 4 recommendation and one priority 3 recommendation have been made in this respect with regard to agreeing the schools budget for the current year financial year and have controls in place to keep with plans and protect the cash flow. C: Value for Money Two priority 3 recommendations, and one advisory recommendation, have been made which are aimed at improving the way the school achieves best value and how this can be evidenced.	 to submit a budget template and recovery plan to operate a deficit budget that meets the approval of the Section 151 Officer. to complete Cash flow forecasting as part of bank reconciliation. that a full benchmarking exercise will be carried out annually. periodically review the contracts held with service suppliers. to ensure bank accounts are reconciled and reviewed monthly. To review procedures for the control of cheques. to destroy the debit card held in conjunction with the bank account. 	September 2016 (Chasing for full response. Awaiting meeting of Governing Body on 12/01/2017).	Audit Plan for 2017/18

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
	D: Protecting Public Money One priority 4 recommendation and eight priority 3 recommendations and one advisory recommendation are made mostly in respect of improving separation of duties and the income and banking processes. The School should note particular findings and recommendations in respect of agreeing the budget for the current year and control over the bank account including the use of a debit card.	 that invoices will be authorised by the Head Teacher prior to payment. that outstanding debts will be reported to the Finance and Premises Committee. that it will update its Whistleblowing Policy. 		

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
Staverton CofE Voluntary controlled Primary School	A: The Governing Body and School staff - Six priority 3 recommendations have been made regarding the need for Governors to improve evidence of their understanding of their delegated authority and also their challenge of the financial position of the school. B: Setting the Budget No recommendations have been made in this respect with low residual risk. C: Value for Money - Two priority 3 recommendations, and two advisory recommendations, have been which are aimed at improving the way the school achieves best value and how this can be better evidenced. D: Protecting Public Money - Eight priority 3 recommendations and two advisory recommendations are made in respect of improving the separation of duties operated for financial administration and how this is evidenced. The School should also particularly note findings and recommendations in respect of the use of charge cards as, although they had not been used greatly to date, they have large credit limits and appropriate controls for their management are not in place.	 to review its Scheme of Delegation and have the revised document approved by the Governing Body. to amend the way it stores and makes available the Agendas and other supporting papers for Governors meetings. to ensure that the Minutes of Governors Meetings properly record the decisions made. to ensure that the Register of Business Interests is kept up to date and that declaration of interests is part of each meeting agenda. To conduct a bench marking exercise to ensure it is achieving 	November 2016 (Implementation review carried out and 2 recommendations remain outstanding and the position will be revisited in March 2017.)	Audit Plan 2017/18

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY AC	TIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
		 to e puro proposition and order necessary of the expension of	de for money in an ual basis. Insure that all chasing decisions are perly documented to ntain transparency that official purchase ers are raised where essary. Insure that receipt of ds is recorded and invoices are signed for payment. Insure that income eived is reconciled, the banking of ome takes place ularly and that inthly bank onciliations are perly authorised. Insure that proper		AUDIT
		conf	trols are implemented the use of its Charge		

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
		that it will update its Whistleblowing Policy.		AUDII

AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY SERVICE	DATES OF AGREED IMPLEMENTATION	DATE OF PROGRAMMED FOLLOW UP AUDIT
Luckington Community School	This opinion reflects the number of recommendations made in the appended action plan and also the audit assessment of residual risk. A: The Governing Body and School staff Three priority 3 recommendations and one priority 4 recommendations and five advisory recommendations have been made regarding B: Setting the Budget One advisory recommendation has been made in this respect with low residual risk. C: Value for Money Three priority 3 recommendations have been made which are aimed at improving D: Protecting Public Money Five priority 3 recommendations and one priority 4 recommendation and one advisory recommendation are made in respect of	 to review its Scheme of Delegation and have the revised document approved by the Governing Body. to send out copies of reports to be considered at Governors Meetings at least one week ahead of the meeting. to ensure that Governor scrutiny of budget reported in minutes. to ensure that the Register of Business Interests is kept up to date and that declaration of interests is part of each meeting agenda. to conduct a bench marking exercise to ensure it is achieving value for money in an annual basis. 	February 2017	Audit Plan 2017/18

SERVICE IMPLEMENTATION PROGRAMMED FOLLOW UP AUDIT • that Governors will prepare and approved a Purchasing Policy to include guidance ensuring that records for purchasing transactions are retained. • to periodically review the contracts held with service suppliers. • to ensure that records verifying the self employed status of contractors/suppliers are maintained to satisfy HMRC requirements. • to ensure that income received is reconciled, that the banking of income takes place regularly. • that it will update its	AUDIT TITLE	SIGNIFICANT AUDIT FINDINGS	KEY ACTIONS AGREED BY	DATES OF AGREED	DATE OF
that Governors will prepare and approved a Purchasing Policy to include guidance ensuring that records for purchasing transactions are retained. to periodically review the contracts held with service suppliers. to ensure that records verifying the self employed status of contractors/suppliers are maintained to satisfy HMRC requirements. to ensure that income received is reconciled, that the banking of income takes place regularly. that it will update its					PROGRAMMED
that Governors will prepare and approved a Purchasing Policy to include guidance ensuring that records for purchasing transactions are retained. to periodically review the contracts held with service suppliers. to ensure that records verifying the self employed status of contractors/suppliers are maintained to satisfy HMRC requirements. to ensure that income received is reconciled, that the banking of income takes place regularly. that it will update its					FOLLOW UP
prepare and approved a Purchasing Policy to include guidance ensuring that records for purchasing transactions are retained. • to periodically review the contracts held with service suppliers. • to ensure that records verifying the self employed status of contractors/suppliers are maintained to satisfy HMRC requirements. • to ensure that income received is reconciled, that the banking of income takes place regularly. • that it will update its					AUDIT
will stieblowing Policy.			prepare and approved a Purchasing Policy to include guidance ensuring that records for purchasing transactions are retained. • to periodically review the contracts held with service suppliers. • to ensure that records verifying the self employed status of contractors/suppliers are maintained to satisfy HMRC requirements. • to ensure that income received is reconciled, that the banking of income takes place regularly.		

Final Report Issue Date	Age Analysis	Description	Priority	Unique Reference	Target Implementation Date	Current Position				
Housing Rents 2015-16										
13/04/2016	120+	Procedures for former tenant arrears trace and legal action have been drafted but not formally adopted. Additionally, while balances have reduced this year, the outstanding balance remains significant for the service.	3	31803	01/04/2017	Implementation not yet due.				
13/04/2016	120+	The Housing Rents Arrears Policy and supporting procedures are still under review by senior management.	3	31442	03/04/2017	Implementation not yet due.				
		Pension Fun	d							
13/04/2016	120+	The last full reconciliation between Altair and Pensions Payroll records and balances was undertaken in 2011.	3	31752	01/12/2016					
		Datacentre	s							
06/07/2016	120+	The annual deep clean is overdue at both locations.	3	32562	30/09/2016					
06/07/2016	120+	SDC Cooling efficiency could be improved.	3	32563	30/09/2016					
06/07/2016	120+	SDC 'power off' button should be clearly labelled.	3	32581	30/09/2016					
06/07/2016	120+	Perform a periodic review of the access list.	4	32590	30/09/2016					
06/07/2016	120+	Monkton Park UPS room temperature requires attention.	3	32683	30/09/2016					
		Incident & Problem M	anageme	nt						
25/07/2016	120+	Both the Incident Management and Problem Management process documents are in need of review.	3	32803	01/10/2016					
25/07/2016	120+	There should be as a minimum a three monthly review and update of the ICT Risk Register.	3	32844	10/08/2016					
25/07/2016	120+	There is a need to review the Key Performance Indicators applicable to the Service Desk function.	3	32994	01/01/2017					
25/07/2016	120+	The Problem Management arrangements need to be reviewed once new Problem Manager in post.	3	33096	31/01/2017	Implementation not yet due.				
25/07/2016	120+	The Problem Management documents are in need of review, update & distribution.	3	33097	01/10/2016					
		Adult Care - Deferred pa	yments -	wc						
09/09/2016	120+	There is no formal higher level financial monitoring and reporting for the current secured and unsecured loans.	3	33376	30/11/2016					

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Assigned to	Final Report	Age	Description	Priority	Unique	Target	Current Position
	Issue Date	Analysis			Reference	Implementatio n Date	
		L	Abbeyfield School	l	L	II Date	
Head Teacher and	15/03/2016	120+	4.1a Reporting of the School's financial position and challenge by the	4	30253	15/03/2016	
Governing Body	.,,	-	Governors has not been consistent over the past year.				
Head Teacher and	15/03/2016	120+	3.1a The school's deficit has resulted in significant cash flow problems	4	30522	15/03/2016	
Governing Body			more recently which has risked inability to pay staff.				
Head Teacher and	15/03/2016	120+	3.1b The School's deficit budget plan has not yet been formally approved	4	30523	15/03/2016	Discussions between the school & S151 are
Governing Body			by Wiltshire Council although the School faces significant long term				in progress regarding development of the
Hand Tanahan and	15/03/2016	120:	problems with recovery.	4	30254	00/42/2045	School's recovery plan. Follow up report currently in draft.
Head Teacher and Governing Body	15/03/2016	120+	4.1b Evidence of tracking progress against the School's deficit recovery is also not transparent from review of the Finance & Resources Committee	4	30254	09/12/2015	currently in draft.
Governing body			minutes.				
Head Teacher and	15/03/2016	120+	6.1a The Governor's minutes did not evidence authorisation of a tender	3	30257	09/12/2016	
Governing Body			or the basis of selection.				
			Grove Primary School				
Head Teacher and	10/03/2016	120+	14.2a The School's Charging and Remissions Policy lacks specific detail.	3	31070	10/03/2016	
Governing Body							
Head Teacher and	10/03/2016	120+	12.6a There is no evidence of a clear separation of duties over the	3	31076	10/03/2016	
Governing Body	10/02/2016	120+	checking and reconciling of the charge card payments.	3	31072	10/02/2016	
Head Teacher and Governing Body	10/03/2016	120+	13.1a The School does not seek evidence to confirm individuals claiming to be self-employed before paying them outside of the payroll.	3	310/2	10/03/2016	
Governing body			to be self-employed before paying them outside of the payroll.				
Head Teacher and	10/03/2016	120+	11.1a It is not clear at what limit a minimum of three quotes are required	3	31063	10/03/2016	
Governing Body			or a service is put out to tender.			,	
Head Teacher and	10/03/2016	120+	11.2a The School needs to be able to demonstrate that at least three	3	31061	10/03/2016	
Governing Body			quotes are obtained and how services are put out to tender.				Follow-up report at draft that includes latest
							position.
Head Teacher and	10/03/2016	120+	1.2b Signed Governors' minutes were not available at the School for	3	31052	01/03/2016	
Governing Body			inspection and there were two sets of minutes with the same date.				
Head Teacher and	10/03/2016	120+	1.1b The Scheme of Delegation should make clear the Governing Body	3	31051	01/03/2016	
Governing Body	,,,,,	-	responsibility to approve purchases / contracts above the stated			, ,	
- '			threshold.				
Head Teacher and	10/03/2016	120+	5.2a The budget monitoring report is not titled or does not specify the	3	31058	01/03/2016	
Governing Body			period it covers.				
Head Teacher and	10/03/2016	120+	7.1a Benchmarking analysis from the financial benchmarking website	3	31059	01/03/2016	
Governing Body			which has been presented to the Governors for their consideration was not evident.				
		L	Lacock CofE Primary School	l	L		
Head Teacher and	02/02/2016	120+	Official orders are not always raised.	3	31144	01/09/2016	Response received early January 2017.
Governing Body			, ,				Member of staff sick and procedures being
							amended.
			St Nicholas CofE Primary School, Porton				
Head Teacher and	13/04/2016	120+	The School does not as a rule check evidence of self-employment before	3	30480	30/06/2016	Follow up action plan issued in June,
Governing Body	42/04/2046	120:	paying individuals outside of the payroll.	_	20470	31/01/2016	deadline for submission of evidence
Head Teacher and Governing Body	13/04/2016	120+	A separation of duties is not operated over the collection, recording and banking of income.	4	30470	31/01/2016	(6/7/16) was missed and thus School chased. Chair of Governors has responded,
Head Teacher and	13/04/2016	120+	There was a lack of evidence to demonstrate that tendering is applied to	3	30471	30/09/2016	however there have been delays with
Governing Body	15/01/2010	120	purchases above a predetermined limit.		50171	30,03,2010	submission of supporting evidence as a
Head Teacher and	13/04/2016	120+	Financial limits for seeking quotes and going to tender is not stated in the	3	30474	30/09/2016	result of the Headteacher's absence.
Governing Body			Scheme of Delegation.				
Head Teacher and	13/04/2016	120+	Lack of controls over management of the After School Club budget	4	30957	21/03/2016	Additional Accounting & Budget Support
Governing Body			resulting in overspend.				team has recently allocated resource to
Head Teacher and	13/04/2016	120+	The School has not set up a Business Register.	4	30450	30/06/2016	assist the School during this time and to
Governing Body			Westwood with Iford School				facilitate collation of the evidence to
Head Teacher and	10/05/2016	120+	11.1a Financial limits for seeking quotes and going to tender are not	3	31953	01/06/2016	
Governing Body			stated in the Scheme of Delegation.		12233	, 00, 2010	Follow up Action Plan has been issued on
Head Teacher and	10/05/2016	120+	1.1a The financial thresholds for delegated authority are not clearly	3	31929	01/06/2016	30/09/16 and a response is awaited (due
Governing Body			stated in the School's Scheme of Delegation.				7/10/16).

Audit Recommendations Not Agreed (since last report to Audit Committee)

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No.	Assigned To	Final Report	Description	Priority	Unique	Target Imp. Management Responses
		Issue Date			Reference	Date

There have been no recommendations rejected for audits completed since the date of the last Audit Committee meeting