SWAP
SOUTH WEST AUDIT PARTNERSHIP
Delivering Audit Excellence

Wiltshire Council
Report of Internal Audit and Counter Fraud Activity 2017/18
September Update

Internal Audit ▪ **Risk** ▪ **Special Investigations** ▪ **Consultancy**

Contents

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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 recommendations for improvements and corrective action is often taken quickly, wherever this is possible or practical.

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SWAP now has 24 partners, including 18 local authorities and are proud to be a growing partnership.

Our audit and counter fraud activity is broadly split between:

- **Healthy Organisation**
  - Corporate Governance
  - Commissioning & Procurement
  - Financial Management
  - Programme & Project Management
  - Performance Management
  - People and Asset Management
  - Information Management
- **Requested by Management**
- **Key Financial Systems**
- **Schools**
- **Follow-up**
- **Grants**
- **Client Support**
- **Proactive and Reactive Counter Fraud**
-

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.

For the 2017/18 Audit Plan we have so far initiated 36 audits and reviews, of which 3 have been completed to final and 4 to draft report stages. In addition, 2 further pieces of counter fraud work are in progress. All audits have been completed for 20161/7 and included in the Internal Audit Activity and Annual Opinion 2016/17 report.

To improve the completion of audits, we are currently applying an improved process that will including alerting the Associate Director of Finance through monthly performance reporting and greater engagement with members of the Corporate Leadership Team to assist in resolving any issues and to finalise, ensuring control improvements are achieved.

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Summary

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.

38 audits and reviews have commenced in quarter 1. A total of 32 priority 3 recommendations have been made so far for 2017/18 audits.

No audit reports have so far been issued giving no or partial assurance for 2017/18

Internal Audit and Counter Fraud Work Programme

The table at Appendix 1, shows all audits as per the Internal Audit and Counter Fraud Plans 2017/18. 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 Annual Audit Plan. Explanations for any delays or action taken to agree and finalise audit reports is given in the comments column.

Each completed audit to final or draft report, includes its respective "assurance opinion" rating together with the number and relative ranking of recommendations that have been raised and agreed with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management. The assurance opinion ratings have been determined in accordance with the Internal Audit "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, these would be included in this activity report. We are pleased to report that there are no significant risks for 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 would be included in this activity report. To date there are zero audits for 2017/18 that have resulted in a "No" or "Partial Assurance Opinion" being given.

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Summary

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.

Use of Data Analytics and IDEA Software Tool We are continuing to increase the use of IDEA and other data analytics tools, as part of our normal audits.

Healthy Organisation:

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

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Summary

➡️ **Assurance by Category**

Internal Audit Assurance by Category
2017/18 at Draft or Final

Category	Value
Non Opinion	(minimal)
Reasonable	7
Partial	(minimal)

Axis: 0, 1, 2, 3, 4, 5, 6, 7

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Summary of Internal Work to Date (at final or draft report stage)

Note: Data included in chart in respect of recommendations arising from 2015/16 onwards.

It is important that the organisation understands the position of agreed internal audit recommendations to ensure that they are implemented in a timely manner. The current position shows recommendations outstanding as 145.
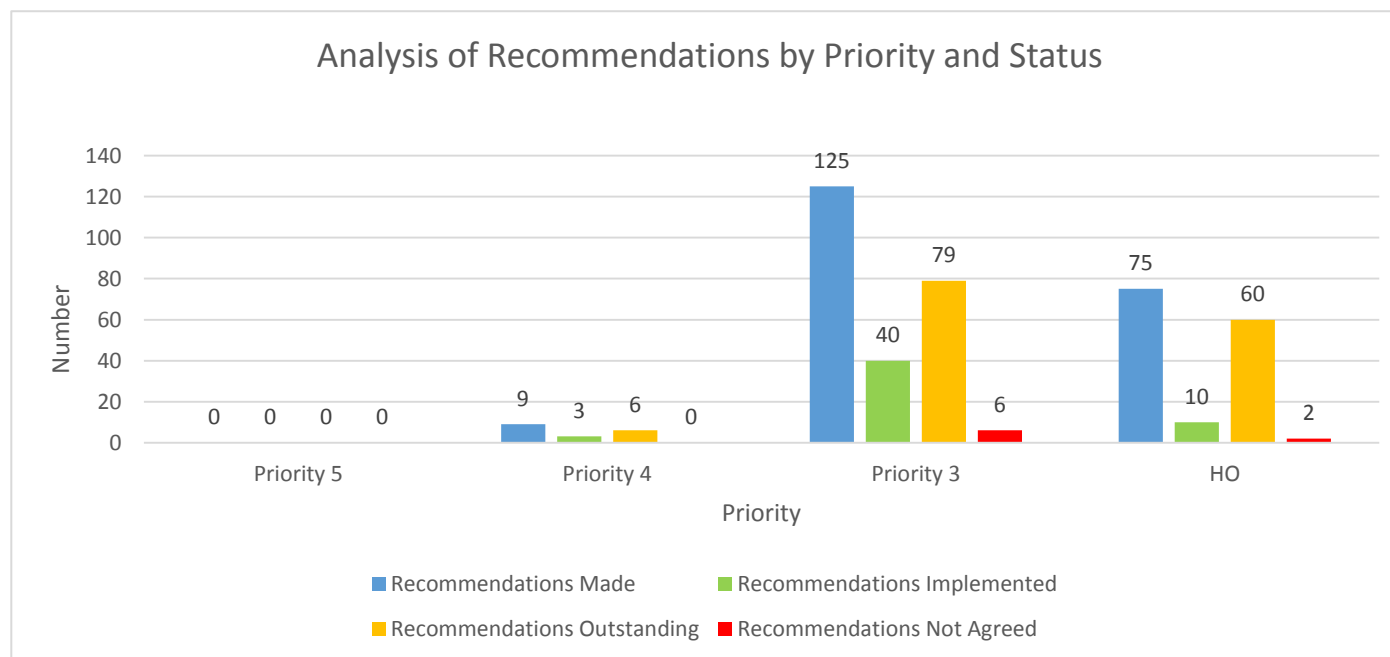
Further analysis shows that 60 are from the Healthy Organisation reviews and these are currently being followed up and a separate report will be brought to this committee.

Of the remainder, it is important to focus on those that are still outstanding after the "target implementation date", table 2. This shows 50 priority 3 recommendations and 1` priority 4 recommendation outstanding.

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Summary

The priority 4 recommendation was due for implementation on the 31st July 2017, we are currently chasing progress and will provide a verbal update at committee.

The priority 3 recommendations are currently being followed up either through the manager or by the way of planned follow up audits.

Table 1 - Aged Recommendation Analysis by "Recommendation Created"

Priority	<30 days	< 60 days	< 90 days	< 120 days	120+ days	Totals
4			1		5	6
3		3	16	1	59	79
HO					60	60
Totals		3	17	1	124	145

Table 2 - Aged Recommendation Analysis by "Target Implementation Date"

Priority	<30 days	< 60 days	< 90 days	< 120 days	120+ days	Totals
4		1	0		0	1
3	5	8	5	5	27	50
HO					60	60
Totals	5	9	5	5	87	111

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

SWAP Performance for 2017/18 (at 1st September)

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 2017/18 year so far are as follows:

Performance Target	Average Performance
Audit Plan – Percentage Progress (Audits)	
16/17 completion (to final)	100%
17/18 Final/Draft	9%
17/18 In Progress	45%
17/18 Yet to Start	46%
Draft Reports 2017/18	
Issued within 5 working days of closeout	67%
Issued within 10 working days of closeout	100%
Final Reports 2017/18	
Issued within 10 working days of discussion of draft report.	100%
Quality of Audit Work	
Customer Satisfaction Questionnaire	81%

The number of audits at draft/final is lower than 20% plus, normally be expected for this time of the year, however staff vacancies and sickness have impacted on the first quarter's work.   Further audits are also approaching draft report stage and a verbal update will be provided at the committee meeting. Additional staff resources have been brought in from other SWAP partner sites and we are also in the process of recruiting.

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Summary

he 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 80% is set where 75% would represent a 'good' score. There have only been a small number of questionnaires requested for 2017/18 corresponding to the low number of final reports.

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Summary

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

Approved Amendments to Annual Audit Plan 2017/18

Planned audit work is detailed in Appendix 1. Our work remains under constant review to ensure that, if necessary, internal audit resources can also be targeted at emerging issues in a timely manner. Any changes that are required are agreed with the Associate Director Finance (Section 151) and are reported to the Committee.

There has not been any additional audit work requested so far, this year although our approach is to be flexible and respond to changes in risks and needs of the Council.

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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.

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Summary

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 Plan Area	Audit Title	Quarter Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions 5 = Major ↔ 1 = Minor						Comments
							No. of Recs	5	4	3	2	1	
2017/18 Audits at Final/Complete (Status Green)													
Schools	Fynamore Primary School	1	Final	Reasonable	12/07/2017	14/07/2017	4	0	0	4	0	0	
Schools	Wilton and Barford Primary School	1	Final	Reasonable	12/07/2017	18/07/2017	3	0	0	3	0	0	
Counter Fraud – Internal Audit Reviews	Registration Service	1	Final	Reasonable	07/07/2017	12/07/2017	3	0	0	3	3	0	
2017/18 Audits at Draft (Amber Status)													
Healthy Organisation – Financial Management	Use of Consultants and IR35	1	Draft Report	Reasonable	11/08/2017	-	6	0	0	6	0	0	Client response delayed due to leave absence.
Healthy Organisation – Commissioning & Procurement	Highways Maintenance Contract	2	Draft Report	Reasonable	15/09/2017		2	0	0	2	0	0	
Counter Fraud – Internal Audit Reviews	Licensing (Taxi and Private Hire)	1	Draft Report	Reasonable	07/09/2017	-	7	0	0	7	0	0	.
Counter Fraud – Internal Audit Reviews	City Hall Salisbury	1	Draft Report	Reasonable	13/09/2017		7	0	0	7	0	0	Audit delays due to change of lead auditor.

Audit Plan Area	Audit Title	Quarter Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
							5 = Major		↔		1 = Minor		
							No. of Recs	5	4	3	2	1	
**2017/18 Audits in Progress (Amber Status)**													
Healthy Organisation – Corporate Governance	Officers Declarations of Interests, Gifts and Hospitality	1	Fieldwork										1st draft audit report completed but carrying out further comparison work with other swap partners.
Healthy Organisation – Corporate Governance	Council's Culture and Ethics	1	Planning & Initiation										Deferred to quarter 3 to coincide with timing of similar reviews across SWAP partners.
Healthy Organisation – Corporate Governance	Corporate Complaints	2	Planning & Initiation										
Healthy Organisation – Commissioning & Procurement	Contract Management Framework	1	Fieldwork										Linking to other contract audit reviews and comparison across SWAP partners.
Healthy Organisation – Commissioning & Procurement	Client Passenger Transport	1	Fieldwork										Audit start delayed due to lead auditor on sick leave and unable to reallocate.
Healthy Organisation – Commissioning & Procurement	ICT Traded Services with Wiltshire Police	2	Fieldwork										Approaching draft but awaiting information from client.
Healthy Organisation – Financial Management	Special Educational Needs	2	Fieldwork										
Healthy Organisation – Corporate Governance	Corporate Complaints	2	Planning & Initiation										

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							5 = Major					1 = Minor	
							No. of Recs	5	4	3	2	1	
Healthy Organisation – Programme & Project Management	Project Management Framework	2	Planning & Initiation										
Healthy Organisation- Information Management	ICT Asset Management	1	Fieldwork										Approaching draft.
Healthy Organisation – Information Management	General Data Protection Regulations (GDPR) Readiness	1	Fieldwork										Audit delayed due to work being carried out in area by service management.
Healthy Organisation – Information Management	Cyber Security	1	Fieldwork										Audit start delayed due to looking at cross SWAP themed work on cyber security to increased valued added.
Healthy Organisation – People & Asset Management	Housing Needs	2	Fieldwork										
Requested by Management	Wiltshire History Centre	2	Fieldwork										Approaching draft
Schools	Thematic - Banking Arrangements	2	Fieldwork										
Schools	Broad Chalk Primary School	2	Planning & Initiation										
Schools	Hindon Primary School	2	Planning & Initiation										

Audit Plan Area	Audit Title	Quarter Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions 5 = Major		1 = Minor				Comments
							No. of Recs	5	4	3	2	1	
Schools	Bitham Primary School	2	Planning & Initiation										
Schools	The Stonehenge School	2	Planning & Initiation										
Grants	Troubled Families	4	Fieldwork										
Grants	Local Authority Bus Subsidy	1	Fieldwork										.
Follow-Up	Concessionary Fares	3	Fieldwork										
Follow-Up	Bishops Cannings Primary School	2	Planning & Initiation										
Follow-Up	St Barnbabas CofE Primary School	1	Planning & Initiation										Start delayed due to staff resource constraints.
Follow-Up	Staverton CofE Primary School	1	Planning & Initiation										Start delayed due to staff resource constraints.
Follow-Up	Luckington Community School	1	Planning & Initiation										Start delayed due to staff resource constraints.

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							5 = Major				1 = Minor		
							No. of Recs	5	4	3	2	1	
Counter Fraud – Proactive & Preventative	Counter Fraud Strategy & Framework	2	Planning & Initiation										
Counter Fraud – Proactive & Preventative	National Fraud Initiative (NFI)	1-3	Fieldwork										
Counter Fraud – Internal Audit Reviews	Housing Tenancy Management	2	Planning & Initiation										
Counter Fraud – Internal Audit Reviews	Staff Travel and Expenses	2	Fieldwork										Approaching draft report
Counter Fraud – Internal Audit Reviews	Off Street Parking	1	Fieldwork										Approaching draft report
2017/18 Audits Planned but not Commenced (Status Green)													
Healthy Organisation – Corporate Governance	Healthy Organisation Update	3	Not Commenced										
Healthy Organisation – Corporate Governance	Area Boards	2	Not Commenced										
Healthy Organisation – Corporate Governance	Swindon and Wiltshire Local Enterprise Partnership (LEP)	2	Not Commenced										
Healthy Organisation – Financial Management	Financial Regulations Compliance	3	Not Commenced										

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Audit Plan Area	Audit Title	Quarter Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
							5 = Major		↔		1 = Minor		
							No. of Recs	5	4	3	2	1	
Healthy Organisation – Financial Management	Better Care Fund	4	Not Commenced										
Healthy Organisation – Financial Management	Corporate Debt Recovery	3	Not Commenced										
Healthy Organisation – Performance Management	Performance Management Framework	2	Not Commenced										
Healthy Organisation – People & Asset Management	Maintenance of Council Property	4	Not Commenced										
Healthy Organisation – Information Management	Data Sharing Protocols with Partners	4	Not Commenced										
Healthy Organisation – Information Management	Cloud Based Computing	4	Not Commenced										
Healthy Organisation – Information Management	Network Management	4	Not Commenced										
Healthy Organisation – Information Management	Mobile Computing/Devise Management	3	Not Commenced										
Requested by Management	European Funding	3	Not Commenced										

Audit Plan Area	Audit Title	Quarter Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
							5 = Major				1 = Minor		
							No. of Recs	5	4	3	2	1	
Key Financial Systems	Accounts Payable	3	Not Commenced										
Key Financial Systems	Accounts Receivable	3	Not Commenced										
Key Financial Systems	Council Tax	4	Not Commenced										
Key Financial Systems	Business Rates	4	Not Commenced										
Key Financial Systems	Housing Rents	4	Not Commenced										
Key Financial Systems	Main Accounting	4	Not Commenced										
Key Financial Systems	Treasury Management	3	Not Commenced										
Key Financial Systems	HR/Payroll	3	Not Commenced										
Key Financial Systems	Pensions	4	Not Commenced										

Audit Plan Area	Audit Title	Quarter Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions 5 = Major ↔ 1 = Minor						Comments
							No. of Recs	5	4	3	2	1	
Key Financial Systems	Capital Accounting	3	Not Commenced										
Key Financial Systems	Housing and Council Tax Benefits	2	Not Commenced										
Schools	Thematic - ICT Security	1	Not Commenced										Agreed with management to defer to quarter 3.
Schools	Thematic - HR/Payroll	3	Not Commenced										
Schools	Specific Schools (To be decided quarterly 5 remaining)	1-4	Not Commenced										
Follow-Up	Land Charges	3	Not Commenced										
Follow-Up	Safeguarding	3	Not Commenced										
Follow-Up	Early Years Funding	4	Not Commenced										Draft report from 2016/17 still to be agreed.
Follow-Up	Right to Buy	3	Not Commenced										

Audit Plan Area	Audit Title	Quarter Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions 5 = Major ⟷ 1 = Minor						Comments
							No. of Recs	5	4	3	2	1	
Follow-Up	Housing Repairs	3	Not Commenced										
Follow-Up	Vehicle Workshops	3	Not Commenced										
Follow-Up	St Andrews CofE Primary	3	Not Commenced										
Grants	Growth Hub	4	Not Commenced										
Grants	Public Health Grant	1	Not Commenced										Awaiting grant papers for audit.
Counter Fraud – Proactive and Preventative	Whistleblowing Arrangements	1	Not Commenced										Awaiting meeting with Associate Directors to discuss programme.
Counter Fraud – Proactive and Preventative	Fraud Intelligence Hub	1-4	Not Commenced										Liaising with CIPFA over potential pilot.
Counter Fraud – Proactive and Preventative	Data Analytics Exercises	1-4	Not Commenced										Specific areas being considered for the use of data analytics.
Counter Fraud – Proactive and Preventative	Organisation Fraud Awareness	1-4	Not Commenced										Awaiting meeting with Associate Directors to discuss programme.

Audit Plan Area	Audit Title	Quarter Planned Start	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
							5 = Major			⟷		1 = Minor	
							No. of Recs	5	4	3	2	1	
Counter Fraud - Reactive	Fraud Referral Process	1	Not Commenced										Awaiting meeting with Associate Directors to discuss programme.
Counter Fraud – Internal Audit Reviews	Direct Payments (Children)	4	Not Commenced										
Counter Fraud – Internal Audit Reviews	Financial Assessments	3	Not Commenced										
Counter Fraud – Internal Audit Reviews	Market Trading	3	Not Commenced										
Counter Fraud – Internal Audit Reviews	Schools Admissions and Places Planning	3	Not Commenced										
Counter Fraud - Reactive	Ad-hoc Investigations	1-4	Not Commenced										No specific investigations undertaken so far for 2017/18.

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							5 = Major				1 = Minor		
							No. of Recs	5	4	3	2	1	
Client Support (Status Green)													
Client Support	Corporate Advice	1-4	Ongoing through year										
Client Support	Annual Governance Statement	1-4	Ongoing through year										
Client Support	Audit Committee/Members Liaison	1-4	Ongoing through year										
Client Support	External Audit Liaison	1-4	Ongoing through year										
Client Support	Planning/Client Liaison	1-4	Ongoing through year										
Client Support	CLT Attendance and Reporting	1-4	Ongoing through year										
Client Support	Follow Up Contingency	1-4	Ongoing through year										