

Wiltshire Council

Report of Internal Audit Activity 2017/18

February Update

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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, we can report that risks are generally well managed and the systems of internal control are working effectively. Management generally respond positively to Internal Audit recommendations for improvements and corrective action is often taken quickly, wherever this is possible or practical.

Internal Audit Work Plan 2017/18

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



Role of Internal Audit and Audit Work Summary

Our internal audit activity is broadly split between:

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

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 59 audits and reviews (89% of planned), of which 21 are completed to final report and 4 are at draft report stages. All audits have been completed for 2016/17 and included in the Internal Audit Activity and Annual Opinion 2016/17 report.

Internal Audit Work Plan 2017/18

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.

59 audits have been initiated for 2017/18, 25 at final or draft report stage. A total of 6 priority 4 and 75 priority 3 recommendations have been made so far for 2017/18 audits.

4 audit reports have so far been issued giving partial assurance for 2017/18



Internal Audit Work Programme

The table at Appendix 1, shows all audits as per the agreed Internal Audit 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 13 of this report.

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” but 4 audits have given a “Partial Assurance Opinion”, 2 at final report stage with actions agreed for improvement and 2 at draft report stage currently being discussed with management.

Outturn to date:

Efficiencies and Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.

“Audits have added value through recommending improvements that will deliver more efficient processes.”



Efficiencies and Added Value

Members requested that we provide them with examples of where we have “added value” to a particular service or function under review. In response to this we have changed our approach and internal processes and will now formally capture at the end of each audit where we have “added value”. The SWAP definition of “added value” is “it refers to extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something "more" while adding little or nothing to its cost”. As we complete our operational audit reviews and through our governance audit programmes across SWAP, we seek to bring information and best practice to managers to help support their systems of risk management and control.

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. Recent examples in use include accounts payable and staff expenses in examining the 100% of the system data and identified cars not effectively issued for business use, putting the Council at risk of any claim.

Healthy Organisation:

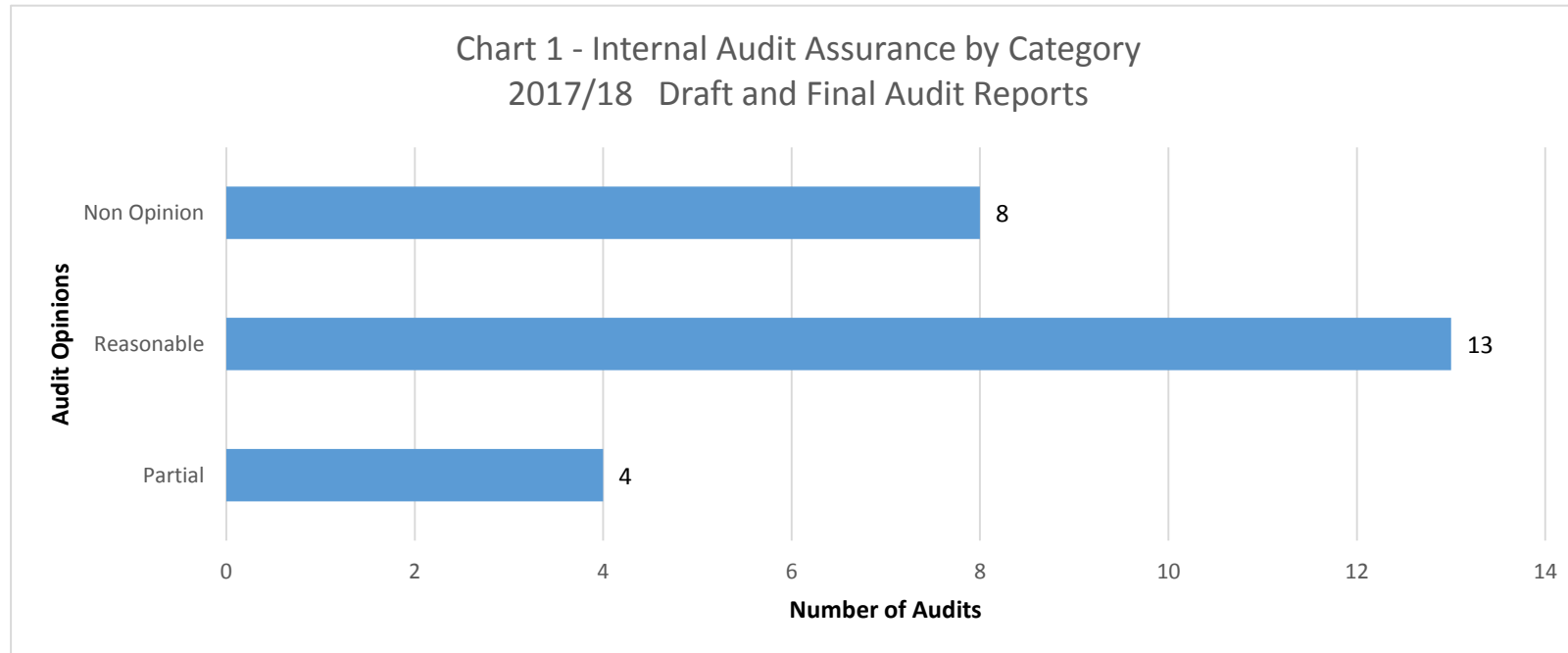
We are continuing to integrate the Healthy Organisation into our audit approach, in particular our planning and identifying areas of risk to audit and maximise value. The Healthy Organisation review commenced in January 2018 with one aim of informing the 2018/19 Internal Audit Plan that will be reported to the Audit Committee in May 2018.

Internal Audit Work Plan 2017/18



Assurance by Category

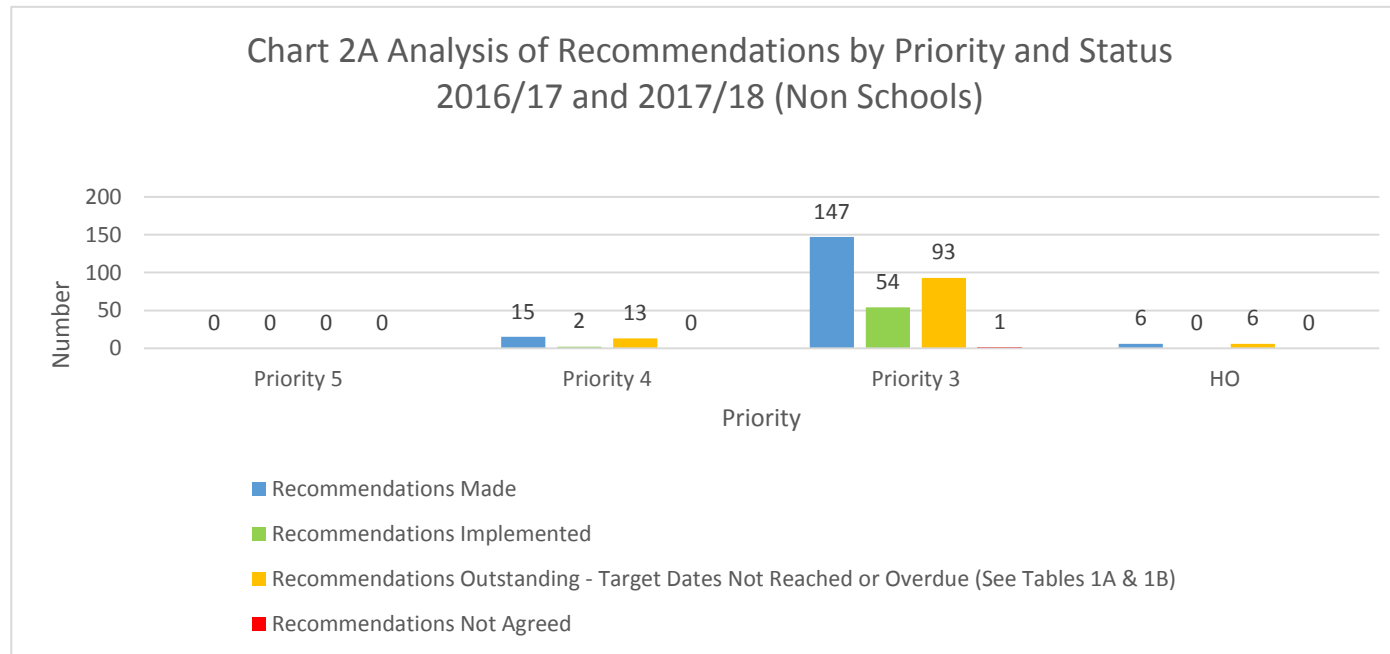
Chart 1 below provides an analysis of the audit assurance levels given in the 25 audits at final and draft report stage.

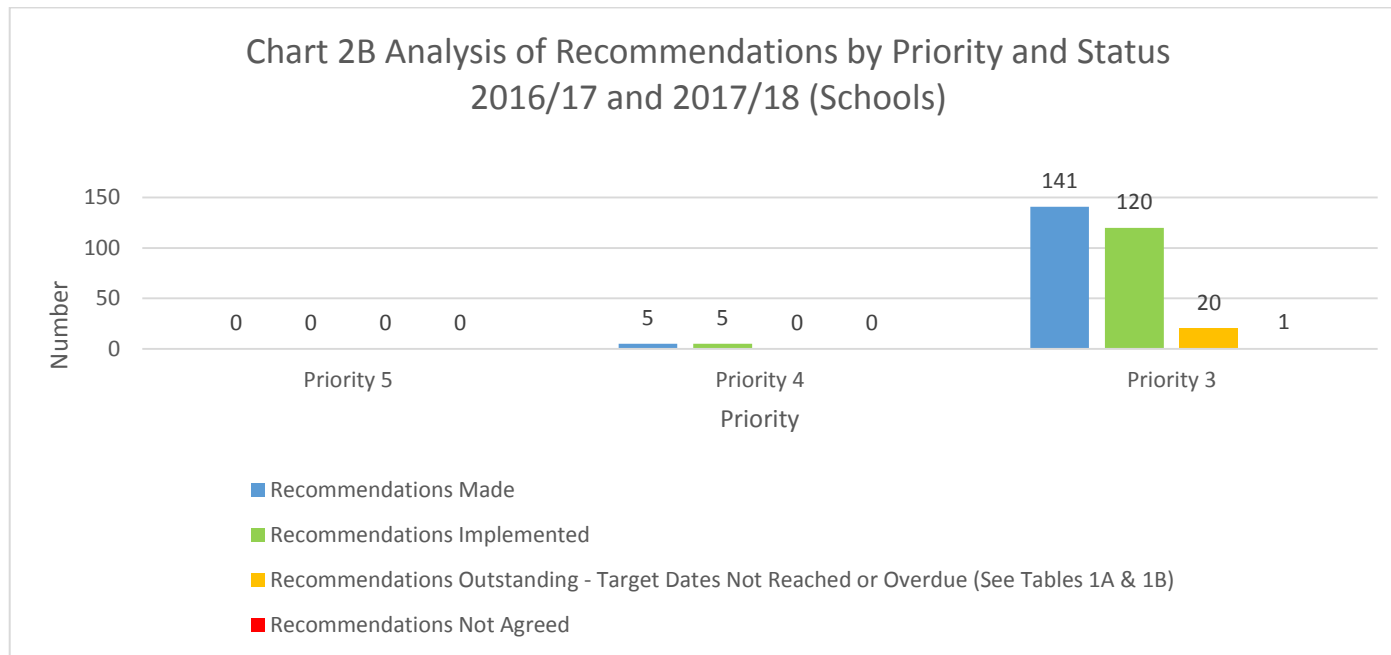


Internal Audit Work Plan 2017/18

Audit Recommendations Made 2016/17 and 2017/18 (to date)

Charts 2A and 2B provide an analysis of total audit recommendations made during 2016/17 and 2017/18 in final and draft audit reports. These include audit recommendations where the agreed target implementation dates have not been reached and therefore the total outstanding will be different from overdue. We are following up those outstanding audit recommendations exceeding target implementation dates (overdue).





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 129 for both non-schools and schools. The position has improved since the last activity update report.

Tables 1A and 1B below shows an aged analysis of outstanding recommendations for schools and non-schools audits i.e. not implemented but exceeding agreed target dates, carried out in 2016/17 and 2017/18

The overdue recommendations are currently being followed up either with the responsible Director and/or Service Manager including by the way of planned follow up audits and shows a significant reduction in the level of outstanding recommendations from the last Activity Report (September 2017).

Table 1A – Aged Analysis of Overdue Audit Recommendations - Exceeding Target Implementation Dates (Non-Schools) 2016/17 and 2017/18

Priority	<30 days	< 60 days	< 90 days	< 120 days	120+ days	Totals
4	3	2	2	2	2	11
3	0	5	5	7	40	57
HO	0	0	0	0	6	6
Totals	3	7	7	9	48	74-

Table 1B - Aged Analysis of Overdue Audit Recommendations - Exceeding Target Implementation Dates (Schools) 2016/17 and 2017/18

Priority	<30 days	< 60 days	< 90 days	< 120 days	120+ days	Totals
4	0	0	0	0	0	0
3	0	5	2	1	5	13
Totals	0	5	2	1	5	13

A verbal update will be provided at the Audit Committee meeting on any further progress and position regarding the implementation of outstanding audit recommendations.

Internal Audit Work Plan 2017/18

The Assistant Director and Director for SWAP reports performance on a regular basis to the SWAP Management Team and Partnership Board.

SWAP Performance

SWAP performance is subject to regular monitoring review by both the Board and the Members Meeting. The respective performance results for Wiltshire Council for the 2017/18 year so far are as follows:

Performance Target	Average Performance
<u>Audit Plan – Percentage Progress (Audits)</u>	
16/17 completion (to final)	100%
17/18 Final/Draft	25 (38%)
17/18 In Progress	34 (51%)
17/18 Yet to Start	7 (11%)
<u>Draft Reports 2017/18</u>	
Issued within 5 working days of closeout	71% (Target 95%)
Issued within 10 working days of closeout	86% (Target 100%)
<u>Final Reports 2017/18</u>	
Issued within 10 working days of discussion of draft report.	100% (Target 95%)
<u>Quality of Audit Work</u>	
Customer Satisfaction Questionnaire	81% (Target 80%)

SWAP reports performance on a regular basis to the SWAP Management and Boards.



SWAP Quality Assessment

The fact that the number of audits at draft/final is low (38%) is to be expected for this time of the year and in line with previous years and a large number of audits are in progress (51%). The team has experienced higher than expected staff sickness and vacancies levels in quarters 2 and 3. One Principal Auditor and one Assistant Auditor commenced with the team at the beginning of January and we are currently recruiting for two further Senior Auditors. The shortfall in resources is being further managed by using staff resources from other SWAP partner sites and deferring some audits to start later in the year than planned.

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. The actual achieved is 81% and this is consistent with the previous activity update report.

Internal Audit Work Plan 2017/18

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

Amendments are required to be agreed by the Director of Finance & Procurement (S151 Officer) and the Audit Committee.



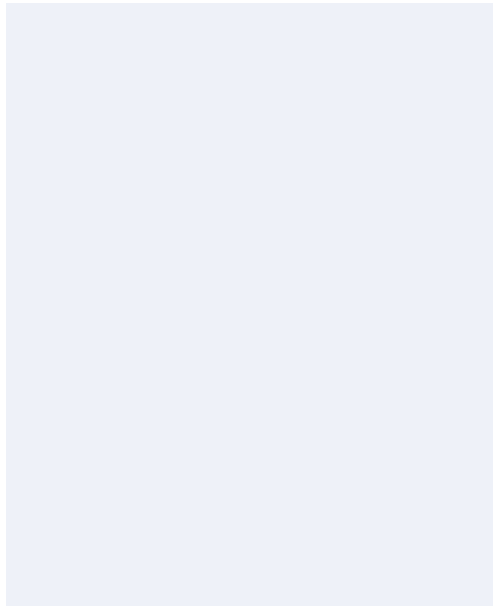
Amendments to Annual Audit Plan 2017/18

Our approach is aimed to be flexible and respond to changes in risks and needs of the Council. Our work remains under constant review to ensure that, if necessary, internal audit resources can also be targeted at emerging issues in a timely manner. Any changes required are agreed with the Director of Finance & Procurement (Section 151) and the Audit Committee.

The following table provides proposed amendments to the Annual Internal Audit Plan 2017/18 and the Audit Committee is requested to agree.

Audit	Amendment	Reason
Corporate Debt Recovery	Merge	Risks and issues identified at planning stage (March 2017) changed and decision taken to merge with Accounts Receivable Audit where there is overlap of scope.
Capital Accounting	Merge	From recent discussions with Chief Accountant and Senior Manager. KPMG agreed duplication with planned external audit work. Monitoring element to be included in audit of Main Accounting System.,
Financial Regulations and Contract Standing Orders	Deferred to 2018/19	Due to changes planned to Finance and Procurement agreed with Chief Accounting that timing of audit would be better in early 2018/19.
Network Management	Merged	Significant duplication now with SWAP Cyber Security Audit Workplan.

Internal Audit Work Plan 2017/18



Performance Management Framework	Deferred	Due to the delay to quarter 4 of the Healthy Organisation audit, there is some duplication with the Performance Audit. We have also been requested by the Client to defer due to changes being made to the Council's Performance Management Framework, therefore the timing of the audit would be better in 2018/19 Quarter 1.
Housing & Communities Agency (HCA) Quarterly Certificates	Added (New)	Short audit review requested by Director of Finance & Procurement to provide assurance.

Internal Audit Work Plan 2017/18

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

- Substantial
- Reasonable
- Partial
- None



Audit Framework Definitions

Control Assurance Definitions

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

Categorisation of Recommendations

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

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



Audit Framework Definitions

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

Definitions of Risk

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

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	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 at Final/Complete (Status Green)														
Healthy Organisation – Financial Management	Use of Consultants and IR35	1	02/05/2017	Final	Reasonable	11/08/2017	18/10/2017	6	0	0	6	0	0	Complete. Was some delay in between draft and final as officer on leave.
Healthy Organisation – Financial Management	Concessionary Fares	2	17/07/2017	Final	Partial	10/11/2017	30/11/2017	6	0	4	2	0	0	Audit delayed due to awaiting information and meeting consultants.
Health Organisation – Commissioning & Procurement	Contract Management Framework	2	18/07/2017	Draft	Reasonable	23/11/2017	25/01/2018	5	0	0	5	0	0	Audit delayed due to availability of management plus other work priorities.
Healthy Organisation – Commissioning & Procurement	Highways Maintenance Contract	3	14/07/2017	Final	Reasonable	18/09/2017	04/10/2017	2	0	0	2	0	0	Final report issued and audit complete.
Healthy Organisation- Information Management	ICT Asset Management	1	10/07/2017	Final	Partial	14/11/2017	01/01/2018	5	0	0	5	0	0	Audit delayed due to restructure of ICT Division.
Schools	Fynamore Primary School	1	27/06/2017	Final	Reasonable	13/07/2017	14/07/2017	4	0	0	4	0	0	Commencement of audit delayed due to close down of accounts
Schools	Wilton and Barford Primary School	2	03/07/2017	Final	Reasonable	13/07/2017	18/07/2017	3	0	0	3	0	0	Final report issued and audit complete.
Schools	The Stonehenge School	2	18/09/2017	Final	Reasonable	06/11/2017	08/11/2017	4	0	0	4	0	0	Final report issued and audit complete.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
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								No. of Recs	5	4	3	2	1	
Schools	Broad Chalk Primary School	2	19/09/2017	Final	Reasonable	25/09/2017	27/09/2017	5	0	0	4	1	0	Final report issued and audit complete.
Schools	Great Wishford CofE Primary School	3	07/11/2017	Final	Reasonable	14/11/2017	30/11/2017	6	0	0	4	2	0	Final report issued and audit complete.
Schools	Bitham Brook Primary School	2	26/09/2017	Final	Reasonable	16/11/2017	30/11/2017	9	0	0	9	0	0	Start of audit delayed due to awaiting information from school. Now complete
Schools	Mere Primary School	3	16/11/2017	Final	Reasonable	30/11/2017	01/12/2017	8	0	0	5	3	0	Final report issued and audit complete.
Schools	Hindon CofE Primary School	3	10/10/2017	Final	Reasonable	16/10/2017	18/01/2018	3	0	0	3	0	0	Final report issued and audit complete.
Schools	St. Johns CofE Primary School	3	11/12/2017	Final	Reasonable	15/01/2017	31/01/2018	5	0	0	3	2	0	Issue of draft audit report delayed due to Christmas/New Year period. Now complete
Follow-Up	Vehicle Workshops	3	24/11/2017	Completed	Non-Opinion	-	-	-	-	-	-	-	-	All audit recommendations implemented.
Follow-Up	Bishops Cannings Primary School	2	02/10/2017	Completed	Non-Opinion	-	-	-	-	-	-	-	-	All audit recommendations implemented.
Follow-Up	St Barnabas CofE Primary School	2	26/10/2017	Completed	Non-Opinion	-	-	-	-	-	-	-	-	Actual start delayed due to request of the school.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
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								No. of Recs	5	4	3	2	1	
Follow-Up	Staverton CofE Primary School	1	-	Completed	Non-Opinion	-	-	-	-	-	-	-	-	Start delayed due to staff resource constraints and school holiday period. Fieldwork commencement being arranged with school for early December.
Follow-Up	Luckington Community School	1	22/11/2017	Completed	Non-Opinion	-	-	-	-	-	-	-	-	Start delayed due to staff resource constraints and school holiday period. Out of 14 P3 and 2 P4, 2 P3 remain outstanding.
Grants	Growth Hub	2	14/09/2017	Completed	Non-Opinion	-	28/09/2017	-	-	-	-	-	-	Grant claim certified.
Grants	Public Health Grant	2	14/09/2017	Completed	Non-Opinion	-	28/09/2017	-	-	-	-	-	-	Grant claim certified.
Grants	Bus Subsidy Grant	2	14/09/2017	Completed	Non-Opinion	-	28/09/2017	-	-	-	-	-	-	Grant claim certified.
2017/18 Audits at Draft (Amber Status)														
Healthy Organisation-Information Management	ICT Asset Management	1	10/07/2017	Draft	Partial	14/11/2017		5	0	0	5	0	0	Audit delayed due to restructure of ICT Division.
Requested by Management	Wiltshire & Swindon History Centre	2	19/07/2017	Draft	Partial	10/10/2017		8	0	2	6	0	0	Query raised by Centre manager over draft audit report being resolved by SWAP AD and expect to report to be finalised in early February.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								5 = Major		↔		1 = Minor		
								No. of Recs	5	4	3	2	1	
Schools	Sutton Veny Primary School	3	22/01/2018-	Draft	Reasonable	31/01/2018		8	0	0	5	3	0	Audit visit delayed to January, requested and agreed with Head Teacher due to absence of Admin Officer.
2017/18 Audits in Progress (Amber Status)														
Healthy Organisation – Corporate Governance	Healthy Organisation Update	3	15/01/2018	Not Commenced										At request of management, audit delayed to quarter 4 due to LGA Peer Review. Background research and planning commenced but majority of fieldwork to be in March 2018.
Healthy Organisation – Corporate Governance	Officers Declarations of Interests, Gifts and Hospitality	1	05/06/2017	Fieldwork										1 st draft audit report completed but carrying out further comparison work with other swap partners. Draft audit report expected by 20 th April 2018.
Healthy Organisation – Corporate Governance	Council's Culture and Ethics	1	-	Planning & Initiation										Deferred to quarter 4 to coincide with timing of similar reviews across SWAP partners.
Healthy Organisation – Corporate Governance	Corporate Complaints	2	-	Planning & Initiation										Agreed to delay start of audit due to related review by management.
Healthy Organisation – Corporate Governance	Area Boards	2	07/12/2017	Fieldwork										Start of audit delayed due to staff resourcing problems.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	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 – Corporate Governance	Swindon and Wiltshire Local Enterprise Partnership (LEP)	2	05/01/2018	Fieldwork										Start of audit delayed due to staff resourcing problems.
Healthy Organisation – Programme & Project Management	Project Management Framework	2	09/01/2018	Fieldwork										Start of audit delayed due to management agreement of scope.
Healthy Organisation – Commissioning & Procurement	Client Passenger Transport	1	25/08/2017	Fieldwork										Audit delayed due to lead auditor on sick leave but currently due to return in December so recommence.
Healthy Organisation – Commissioning & Procurement	ICT Traded Services with Wiltshire Police	2	21/08/2017	Fieldwork										Approaching draft but awaiting information from client.
Healthy Organisation – Financial Management	Special Educational Needs	2	09/08/2017	Fieldwork										Audit delayed due to lead auditor on sick leave but currently due to return in December so recommence
Healthy Organisation – Financial Management	Better Care Fund	4	=	Planning & Initiation										Commenced in January 2018.
Healthy Organisation – People & Asset Management	Housing Needs	3	-	Planning & Initiation										Audit delayed due to lead auditor on sick leave but currently due to return in December so recommence
Healthy Organisation – People & Asset Management	Maintenance of Council Property	4	30/01/2018	Planning & Initiation										Planned to commence in February 2018

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	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 – Information Management	Cyber Security	1	21/08/2017	Fieldwork										Audit start delayed due to engaging with cross SWAP themed work on cyber security to increased valued added.
Healthy Organisation – Information Management	Mobile Computing/Device Management	3	-	Planning & Initiation										Audit start delayed due to priority being given to other IT audits.
Healthy Organisation – Information Management	Data Sharing Protocols with Partners	4	-	Planning & Initiation										Commenced in January 2018
Key Financial Systems	Accounts Payable	3	01/11/2017	Fieldwork										Obtaining data sets for use of data analytics.
Key Financial Systems	Accounts Receivable	3	1/11/2017	Fieldwork										Audit merged with Corporate Debt Recovery and will include in scope.
Key Financial Systems	Treasury Management	3	16/01/2018	Fieldwork										At request of management, agreed to defer to January 2018. Now commenced.
Key Financial Systems	Housing and Council Tax Benefits	2	18/11/2017-	Fieldwork										Audit delayed due to staff resourcing difficulties in quarter 2. Now commenced.
Key Financial Systems	Council Tax	4	16/01/2018	Fieldwork										Commenced in January 2018
Key Financial Systems	Business Rates	4	16/01/2018	Fieldwork										Commenced in January 2018

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
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								No. of Recs	5	4	3	2	1	
Key Financial Systems	Housing Rents	4	-	Planning & Initiation										Fieldwork planned to commence in February 2018
Key Financial Systems	HR/Payroll	3	06/12/2017	Fieldwork										Audit planned and commenced December 2017.
Key Financial Systems	Pensions	4	-	Planning & Initiation										Fieldwork Planned to commence in February 2018. Currently liaising with management over scope.
Requested by Management	HCA Quarterly Certificates	4	30/01/2018	Fieldwork										Unplanned audit review requested by Director of Finance & Procurement (\$1510
Schools	Thematic - Banking Arrangements	2	25/09/2017	Fieldwork										Approaching draft report. Further work requested to provide guidance to schools.
Schools	Thematic - ICT Security	1	-	Planning & Initiation										Agreed with management to delay start and commence in December 2017. Currently planning and scoping audit. Fieldwork planned to commence in February 2018.
Schools	Thematic - HR/Payroll	3	-	Planning & Initiation										Audit fieldwork planned to commence February 2018.
Follow-Up	Land Charges	3	29/11/2017	Fieldwork										Discussing outstanding actions with management and solutions.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
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								No. of Recs	5	4	3	2	1	
Follow-Up	Safeguarding	3	30/01/2018	Fieldwork										Planned to commence in December 2017 but delayed to January due to commencement of new member of staff.
Follow-Up	Right to Buy	3	30/01/2018	Fieldwork										.Planned to commence in December 2017 but delayed to January due to commencement of new member of staff.
Follow-Up	St Andrews CofE Primary	3	30/01/2018	Planning & Initiation										Planned to commence in December 2017 but delayed due to January 2018.
Grants	Troubled Families	3-4	12/09/2017	Fieldwork										Auditing periodic submissions of grant claims. Last in December 2017 and final due in March.2018.
2017/18 Audits Planned but not Commenced (Status Green)														
Healthy Organisation – Information Management	Cloud Based Computing	4		Not due to have Commenced										Planned to commence in March 2018
Requested by Management	European Funding	3		Not Commenced										Audit planned to commence December 2017. Delayed to February due to LEP audit being carried out in same area.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	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	Main Accounting	4		Not due to have Commenced									Agreed with client to commence Mid-February 2018.	
Schools	Specific Schools (Actual schools to be decided quarterly) 2 remaining	1-4		Not due to have Commenced									Final 2 schools' audits to commence in February 2018.	
Follow-Up	Early Years Funding	4		Not due to have Commenced									Planned to commence in December 2017 but issues with area and discussing with client whether to undertake a full review in quarter 1 of 2018/19..	
Follow-Up	Housing Repairs	3		Not due to have Commenced									Planned to commence in December 2017 but issues with area and discussing with client whether to undertake a full review in quarter 1 of 2018/19.	
Follow-Up	St Andrews CofE Primary	3		Not due to have Commenced									Planned to commence in December 2017 but delayed to February 2018.	
Client Support (Status Green)														
Client Support	Corporate Advice	1-4					Ongoing through year							
Client Support	Annual Governance Statement	1-4					Ongoing through year							

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								5 = Major		↔		1 = Minor		
								No. of Recs	5	4	3	2	1	
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							