

Wiltshire Council

Report of Internal Audit Activity 2018/19

July 2018 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 2018/19

SWAP Internal Audit Services 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
- **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 2018/19 Audit Plan we have so far initiated 18 audits and reviews (24% of planned), of which 3 are completed to final report and 1 at draft report stages. For 2017/18, 17 audits still remain in progress and included in the Internal Audit Activity and Annual Opinion 2017/18 report. These have been delayed due to a number of issues including management availability, awaiting information and staff resources.

Internal Audit Work Plan 2018/19

Outturn to Date:

We rank our recommendations on a scale of 1 to 5: with priority 1 being areas of major concern that require immediate remedial action by senior management through to 5 very minor administrative concerns.

17 planned audits have been initiated for 2018/19, 4 at final or draft report stage. A total of 12 priority 2 and 19 priority 3 recommendations have been made so far for 2018/19 audits.

1 audit report has so far been issued giving partial assurance for 2018/19. The other 2 giving reasonable and 1 substantial assurance.



Internal Audit Work Programme

The table at Appendix 1, shows all audits as per the agreed Internal Audit 2018/19. 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 2018/19 that have resulted in a “No” but 1 audit so far given a “Partial Assurance Opinion” and at draft report stage with actions being discussed for improvement.

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 100% of the system data and identified cars not effectively issued for business use, putting the Council at risk of any claim.

Healthy Organisation:

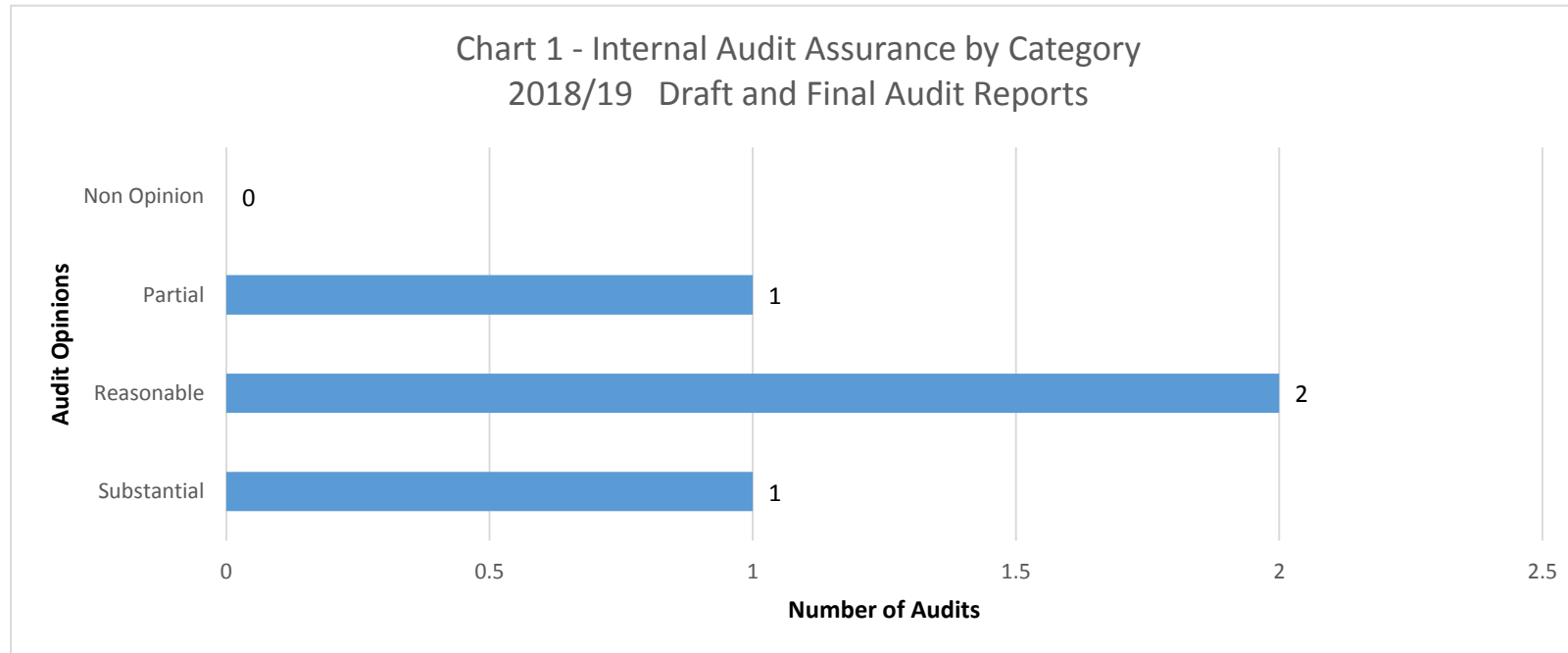
We are continuing to integrate the Healthy Organisation into our audit approach, in particular our planning and identifying areas of risk to audit and maximise value.

Internal Audit Work Plan 2018/19



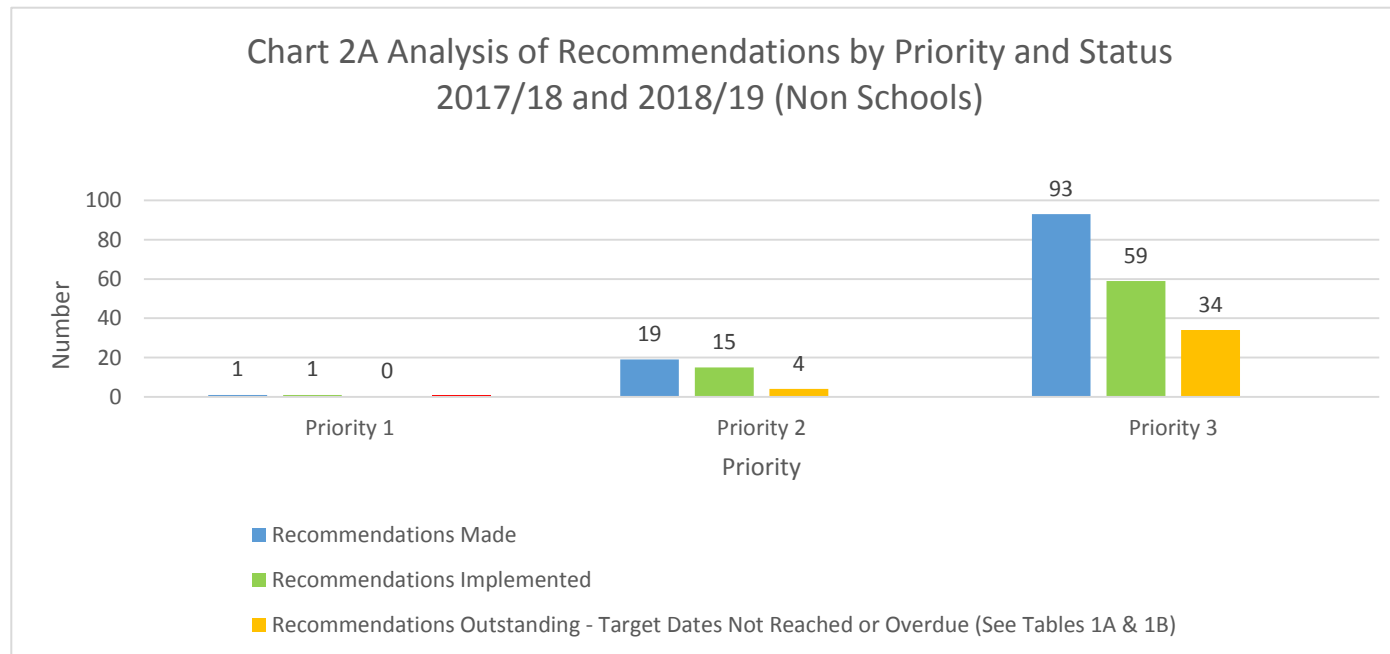
Assurance by Category

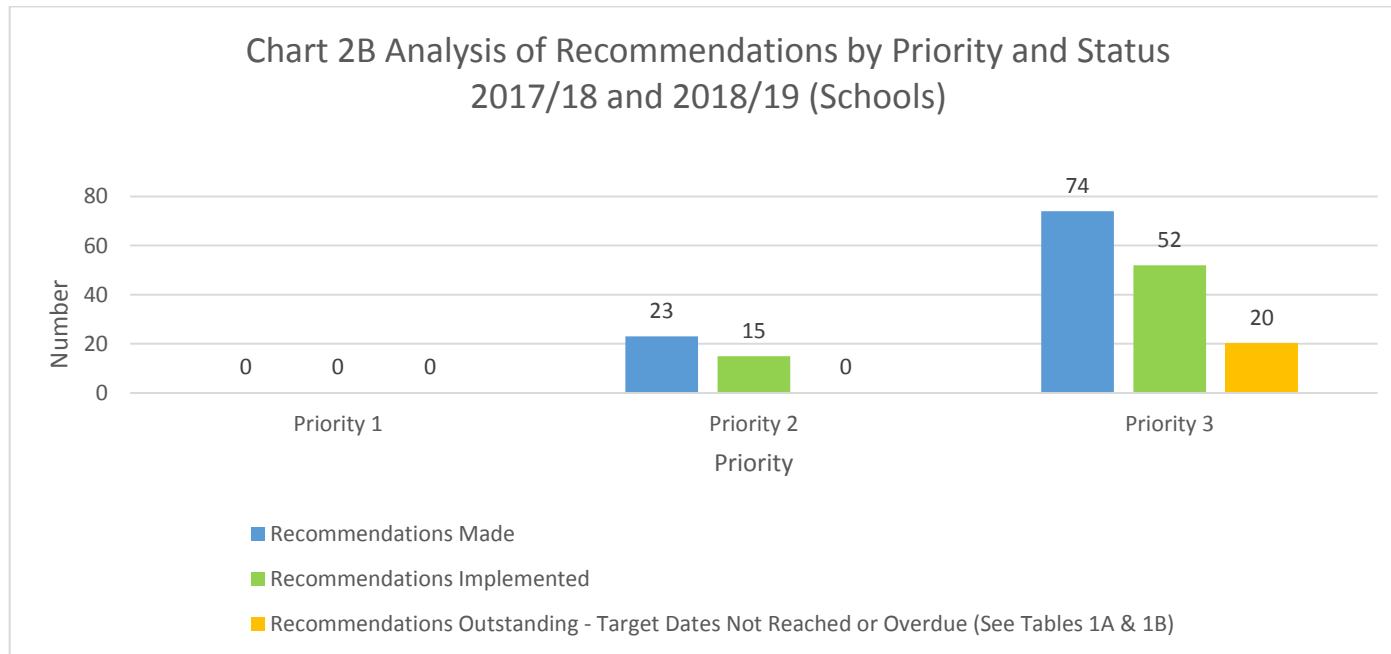
Chart 1 below provides an analysis of the audit assurance levels given in the 4 audits at final and draft report stage.



Audit Recommendations Made 2017/18 and 2018/19 (to date)

Charts 2A and 2B provide an analysis of total audit recommendations made during 2016/17 and 2018/19 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 Council 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 54 for both non-schools and schools.

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 2017/18 and 2018/19

The overdue recommendations are currently being followed up either with the responsible Director and/or Service Manager including planned follow up audits being carried out and shows a further improvement in the level of overdue recommendations from the last Activity Report (April 2018).

Internal Audit Work Plan 2018/19

Table 1A – Aged Analysis of Overdue Audit Recommendations - Exceeding Target Implementation Dates (Non-Schools) 2017/18 and 2018/19

Priority	<30 days	< 60 days	< 90 days	< 120 days	120+ days	Totals
2	0	0	0	0	3	3
3	0	0	0	12	11	23
Totals	0	0	0	12	14	26

Table 1B - Aged Analysis of Overdue Audit Recommendations - Exceeding Target Implementation Dates (Schools) 2017/18 and 2018/19

Priority	<30 days	< 60 days	< 90 days	< 120 days	120+ days	Totals
2	0	0	0	0	0	0
3	4	2	1	0	11	18
Totals	4	2	1	0	11	18

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

Internal Audit Work Plan 2018/19

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 2018/19 year so far are as follows:

Performance Target	Average Performance
<u>Audit Plan – Percentage Progress (Audits)</u>	
17/18 B/F in Progress	22 (25% of 2017/18)
18/19 Final/Draft	4 (5%)
18/19 In Progress	14 (19%)
18/19 Not Commenced	57 (76%)
<u>Draft Reports 2018/19</u>	
Issued within 5 working days of closeout	100% (Target 95%)
Issued within 10 working days of closeout	100% (Target 100%)
<u>Final Reports 2018/19</u>	
Issued within 10 working days of discussion of draft report.	100% (Target 95%)
<u>Quality of Audit Work</u>	
Customer Satisfaction Questionnaire	No Customer Satisfaction Questionnaires returned so far for 2018/19

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



SWAP Quality Assessment

The number of audits at draft/final is low at 4% but 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 (19%) expected to reach report stage soon. The team has experienced higher than expected staff sickness and vacancies levels in quarters 1. One Senior Auditor commenced with the team in June and we are currently recruiting to the position of Principal Auditor. The shortfall in resources is being further managed by using staff resources from other SWAP partner sites.

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. Due to the final audit reports only recently being issued, no questionnaires have so far been completed/returned.

Internal Audit Work Plan 2018/19

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 2018/19

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.

No amendments have so far been proposed for 2018/19 requiring agreement.

Internal Audit Work Plan 2018/19

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 1: Findings that are fundamental to the integrity of the unit's business processes and require the immediate attention of management.
- Priority 2: Important findings that need to be resolved by management.
- Priority 3: The accuracy of records is at risk and requires attention.
- Priority 4: Minor control issues have been identified which nevertheless need to be addressed.
- Priority 5: 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
								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
2018/19 Audits at Final/Complete (Status Green)														
Schools	Clarendon Infants	1	19/04/2018	Final	Reasonable	23/05/2018	06/06/2018	10	0	2	8	0	0	Audit completed.
Schools	Clarendon Juniors	1	19/04/2018	Final	Partial	18/05/2018	01/06/2018	13	0	8	5	0	0	Audit completed.
Schools	North Bradley Infants	1	19/04/2018	Final	Reasonable	15/06/2018	29/06/2018	7	0	2	5	0	0	Audit completed.
2018/19 Audits at Draft (Amber Status)														
Healthy Organisation – People & asset Management	Disabled Facilities Grants	1	30/04/2018	Draft	Substantial	16/07/2018		0	0	0	1	0	0	Awaiting response to draft audit report.
2018/19 Audits in Progress (Amber Status)														
Healthy Organisation – Corporate Governance	Risk Management	1	01/07/2018	Planning/Initiation										Audit in progress.
Healthy Organisation – Commissioning & Procurement	Supply Chain Management	1	08/06/2018	Fieldwork										Audit in progress.
Healthy Organisation – Commissioning & Procurement	Highways Contract – Use of Subcontractors	1	21/05/2018	Fieldwork										Audit in progress.

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Healthy Organisation – Financial Management	Budget Management	2	01/07/2018	Planning and Initiation										Audit scope currently being discussed with management to focus on the key issues.
Healthy Organisation – Financial Management	Deferred Payments	1	09/05/2018	Fieldwork										Audit in progress.
Healthy Organisation – Financial Management	Community Infrastructure Levy	2	01/06/2018	Fieldwork										Audit in progress. Scope will also include S106 agreements.
Healthy Organisation – People & asset Management	Homelessness Reduction Act	2	02/07/2018	Fieldwork										Audit in progress.
Healthy Organisation – People & asset Management	Staff Survey Action Plans	1	11/06/2018	Fieldwork										Audit in progress.
Schools	Schools Financial Value Standard	1	23/04/2018	Fieldwork										Audit suspended as new guidance expected from DfE on SFVS in July.
Schools	St Marys Catholic Primary	1	19/04/2018	Fieldwork										Issues being discussed with Head and Chair of Governing Body.
Schools	Westbury Leigh Primary	1	25/04/2018	Fieldwork										Audit delayed due to sickness of School Business Manager.
Grants	Public Health Grant	1	16/05/2018	Fieldwork										Awaiting response to grant queries raised.

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								No. of Recs	1	2	3	4	5		
Counter Fraud	National Fraud Initiative (NFI) Data Matching Exercise	1-4	01/04/2018	Ongoing									Ongoing review of progress made on data sets.		
Counter Fraud	Off Street Parking	1	25/04/2018	Fieldwork									Issues from audit currently being discussed prior to draft report.		
2018/19 Audits Planned but not Commenced (Status Green)															
Healthy Organisation – Commissioning & Procurement	Waste Management Contract	3		Not Commenced									Audit Planned for Quarter 3.		
Healthy Organisation – Commissioning & Procurement	Housing Repairs Contract	2		Not Commenced									Currently looking at resourcing.		
Healthy Organisation – Commissioning & Procurement	Highways Consultancy Contract	3		Not Commenced									Audit Planned for Quarter 3.		
Healthy Organisation – Commissioning & Procurement	Street Lighting Contract	4		Not Commenced									Audit Planned for Quarter 4.		
Healthy Organisation – Commissioning & Procurement	Grounds Maintenance Contract	4		Not Commenced									Audit Planned for Quarter 4.		
Healthy Organisation – Commissioning & Procurement	Adult Social Care Contracts	4		Not Commenced									Audit Planned for Quarter 4.		
Healthy Organisation – Financial Management	Financial Regulations and Contract Standing Orders	3		Not Commenced									Audit Planned for Quarter 4.		

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								No. of Recs	1	2	3	4	5	
Healthy Organisation – Financial Management	Pension Fund Transfer	3		Not Commenced										Audit Planned for Quarter 3.
Healthy Organisation – Financial Management	Apprenticeship Levy	3		Not Commenced										Audit Planned for Quarter 3.
Healthy Organisation – Financial Management	Traded Services with Schools	1		Not Commenced										Audit start delayed due to staff resource availability. Commencing early July.
Healthy Organisation – Programme & Project Management	Digital Transformation Stream	3		Not Commenced										Audit Planned for Quarter 3.
Healthy Organisation – Programme & Project Management	Families and Children (FACT) Transformation Stream	2		Not Commenced										Audit delayed due to 2017/18 audit of programme management.
Healthy Organisation – Programme & Project Management	Commercialisation Transformation Stream	3		Not Commenced										Audit Planned for Quarter 3.
Healthy Organisation – Programme & Project Management	Community Engagement Transformation Stream	4		Not Commenced										Audit Planned for Quarter 4.
Healthy Organisation – Performance Management	Performance Management Framework	2		Not Commenced										Audit Planned for Quarter 2.
Healthy Organisation – People & asset Management	Workforce Planning	2		Not Commenced										Audit Planned for Quarter 2.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
Healthy Organisation – People & asset Management	Premises Health & Safety	3		Not Commenced										Audit Planned for Quarter 3.
Healthy Organisation – People & asset Management	Property Management – Third Party Income	1		Not Commenced										Audit delayed due to resourcing issues. Planned to start early July.
Healthy Organisation – People & asset Management	Employment and Skills (Children’s Services)	2		Not Commenced										Audit Planned for Quarter 2.
Healthy Organisation – People & asset Management	People with Learning Difficulties	2		Not Commenced										Audit Planned for Quarter 2.
Healthy Organisation – People & asset Management	Adoption	4		Not Commenced										Audit Planned for Quarter 4.
Healthy Organisation – People & asset Management	Direct Payments	3		Not Commenced										Audit Planned for Quarter 3.
Healthy Organisation – People & asset Management	Financial Assessments	3		Not Commenced										Audit Planned for Quarter 3.
Healthy Organisation – People & asset Management	Early Years Funding	2		Not Commenced										Audit Planned for Quarter 2..
Healthy Organisation – Information Management	General Data Protection Regulations (GDPR) Compliance	1		Not Commenced										Audit delayed at request of the client manager.
Healthy Organisation – People & asset Management	Data Breeches	2		Not Commenced										Audit Planned for Quarter 2.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
Healthy Organisation – People & asset Management	Cloud Computing	2		Not Commenced									Audit Planned for Quarter 2.	
Healthy Organisation – People & asset Management	Cyber Security	4		Not Commenced									Audit Planned for Quarter 4.	
Healthy Organisation – People & asset Management	ICT Business Continuity	4		Not Commenced									Audit Planned for Quarter 4.	
Healthy Organisation – People & asset Management	Replacement Customer Services Application	4		Not Commenced									Audit Planned for Quarter 4.	
Healthy Organisation – People & asset Management	Liquidlogic Case Management Application	2		Not Commenced									Audit Planned for Quarter 2.	
Healthy Organisation – People & asset Management	Mobile Computing/Device Management	2		Not Commenced									Audit Planned for Quarter 2.	
Health Organisation – Key Financial Systems	Accounts Payable	3		Not Commenced									Audit Planned for Quarter 3.	
Health Organisation – Key Financial Systems	Accounts Receivable	3-4		Not Commenced									Audit Planned for Quarter 3.	
Health Organisation – Key Financial Systems	Council Tax	3-4		Not Commenced									Audit Planned for Quarter 3.	
Health Organisation – Key Financial Systems	Business Rates	3-4		Not Commenced									Audit Planned for Quarter 3.	

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
Health Organisation – Key Financial Systems	Housing Rents	4		Not Commenced										Audit Planned for Quarter 3.
Health Organisation – Key Financial Systems	Main Accounting	4		Not Commenced										Audit Planned for Quarter 3.
Health Organisation – Key Financial Systems	Treasury Management	3-4		Not Commenced										Audit Planned for Quarter 3.
Health Organisation – Key Financial Systems	HR/Payroll	3-4		Not Commenced										Audit Planned for Quarter 3.
Health Organisation – Key Financial Systems	Pensions	4		Not Commenced										Audit Planned for Quarter 4.
Health Organisation – Key Financial Systems	Housing and Council Tax Benefits	3-4		Not Commenced										Audit Planned for Quarter 3.
Schools	Thematic – Health & Safety of School Premises	2		Not Commenced										Audit Planned for Quarter 2.
Schools	Thematic – Schools Financial Management	2		Not Commenced										Audit Planned for Quarter 2.
Schools	Specific Schools - 12 planned, balance of 7 remaining and to be decided quarterly.	2-4		Not Commenced										Audit Planned for Quarter 2-4.
Follow-up	Land Charges	4		Not Commenced										Audit Planned for Quarter 4.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions						Comments
								1 = Major		↔		5 = Minor		
								No. of Recs	1	2	3	4	5	
Follow-up	ICT Asset Management	3		Not Commenced										Audit Planned for Quarter 3.
Follow-up	Accounts Receivable	3		Not Commenced										Audit Planned for Quarter 3.
Follow-up	Accounts Receivable	3		Not Commenced										Audit Planned for Quarter 3.
Grants	Growth Hub	4		Not Commenced										Audit Planned for Quarter 4.
Grants	Troubled Families	4		Not Commenced										Audit Planned for Quarter 4.
Grants	Local Authority Bus Subsidy	2		Not Commenced										Audit Planned for Quarter 2.
Counter Fraud	Counter Fraud Strategy and Framework	2		Not Commenced										Audit Planned for Quarter 2.
Counter Fraud	Fraud Intelligence Hub	1-4		Not Commenced										Awaiting development from CIPFA on Intelligence Hub which has been delayed..
Counter Fraud	Data Analytics Exercises	1-4		Not Commenced										No exercises carried out so far due to focus on NFI.

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	1	2	3	4	5	
Counter Fraud	Organisational Fraud Awareness	1-4		Not Commenced										Awaiting extended CLT and then to discuss the focus and approach.
Counter Fraud	Management of Blue Badges	2		Not Commenced										Audit Planned for Quarter 2.
Counter Fraud	Investigations	1-4		Not Commenced										No received any referrals so far for 2018/19.
Client Support (Status Green)														
Contingency	Audit Contingency	1-4	Included for unplanned audits resulting from emerging risks, management concerns including outcomes from Council's Transformation Streams.										None	
Client Support	Corporate Advice	1-4	Ongoing through year										None	
Client Support	Annual Governance Statement	1-4	Ongoing through year										None	
Client Support	Audit Committee/Members Liaison	1-4	Ongoing through year										None	
Client Support	External Audit Liaison	1-4	Ongoing through year										None	
Client Support	Planning/Client Liaison	1-4	Ongoing through year										None	

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								No. of Recs	1	2	3	4	5		
Client Support	CLT Attendance and Reporting	1-4					Ongoing through year							None	
Client Support	Follow Up Contingency	1-4					Ongoing through year							None	