

Wiltshire Council

Report of Internal Audit Activity and Annual Opinion Report 2017/18

Contents

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Purpose

The Accounts and Audit Regulations (England) 2015 requires public authorities to publish an Annual Governance Statement (AGS). The Statement is an annual review of the Systems of Internal Control and gathers assurance from various sources to support it. One such source is Internal Audit. The Head of Internal Audit should provide a written annual report to those charged with governance to support the AGS. This report should include the following:

- An opinion on the overall adequacy and effectiveness of the organisation's risk management systems and internal control environment
- Disclose any qualifications to that opinion, together with the reasons for the qualification
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies
- Draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement
- Compare the work actually undertaken with the work that was planned and summarise the performance of the internal audit function against its performance measures and criteria
- Comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content.

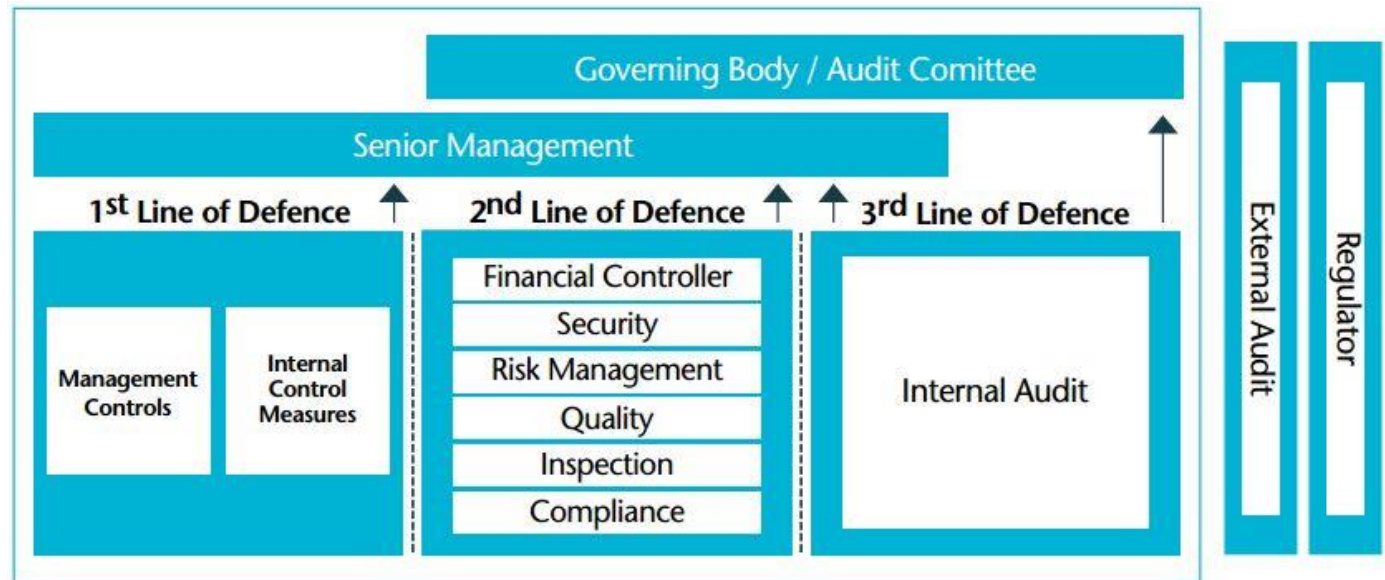
Summary



Background

The Internal Audit Service for Wiltshire Council is provided by the SWAP Internal Audit Services. SWAP is a Local Authority controlled company and Wiltshire Council is a major shareholder. 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 which is reviewed and agreed annually by this committee. Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness through the work based on the Annual Plan agreed by Senior Management and this Committee.

The position of Internal Audit within an organisation's governance framework is best summarised in the Three Lines of Defence Model shown below:



Internal Audit Annual Opinion 2017/18

The Assistant Director, as Head of Internal Audit for Wiltshire Council, is required to provide an opinion to support the Annual Governance Statement.



Annual Opinion

The main role of Internal Audit is to provide an independent and objective opinion on the Council's control environment. Internal Audit has the following additional responsibilities:

- providing support to the Chief Finance Officer in meeting his responsibilities under Section 151 of the Local Government Act 1972, to make arrangements for the proper administration of the Council's financial affairs;
- investigating any allegations of fraud, corruption or impropriety;
- advising on the internal control implications of proposed new systems and procedures.

The Annual Internal Audit Plan is based on an assessment of risk areas, using the most up to date sources of risk information, including the Council's Corporate and Service Risk Registers. In order to improve the effectiveness of the assurance process, the approach for 2017/18 has involved a more comprehensive combined assurance review process to identify the most appropriate focus for Internal Audit Work. The Plan was agreed with Corporate Directors and presented to the Audit Committee for approval. The Audit Committee has received regular progress reports at each meeting throughout this year.

As stated in the Annual Governance Statement, the Internal Audit Annual Report and Opinion 2017/18 summarises the results and conclusions of the audit work throughout the year and provides an independent audit opinion on the internal control environment for the Council as a whole. SWAP, as the Council's internal auditors, have given an overall audit opinion of **'Reasonable'** assurance on the adequacy and effective operation of the Council's control environment for 2017/18.

Summary of Audit Work 2017/18

Our audit activity is split between:

- **Healthy Organisation**
 - Corporate Governance
 - Commissioning & Procurement
 - Financial Management
 - Programme & Project Management
 - Performance Management
 - People and Asset Management
- **Key Financial Systems**
- **Schools**
- **Grant Certification**
- **Follow-up reviews**
- **Counter Fraud**



Internal Audit Work Programme

Current Position

In total, 80 audits were planned for 2017/18 and a summary of the current position is shown in the following table.

Area	Final	Draft	Fieldwork	Deferred/Merged/Removed	Total
Healthy Organisation	8	0	11	8	27
Key Financial Systems	9	0	0	1	11
Schools	12	3	0	0	15
Requested by Management	2	0	1	0	3
Grant Certification	4	0	0	0	4
Follow-up Reviews	6	0	0	0	6
Counter Fraud	6	1	5	3	14
	47	4	17	12	80

Appendix B provides a full breakdown of the audits for 2017/18.

Recognising the need to align more closely internal audit effort with risk areas, the 2017/18 Internal Audit Plan included combined assurance assignments (i.e. Healthy Organisation). This approach enabled us to work extensively with officers to identify existing assurance arrangements (three lines of defence) and the outcome of these efforts, in common with the rest of the IA Plan, has been fed back to the Audit Committee as part of the quarterly reports of progress against the IA plan throughout this year.

It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed.

Our audit work for 2017/18 has not identified any significant corporate risks for the attention of the Audit Committee.

Summary of Audit Work 2017/18

SWAP Performance - Summary of Audit Work

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

- Substantial
- Reasonable
- Partial
- None

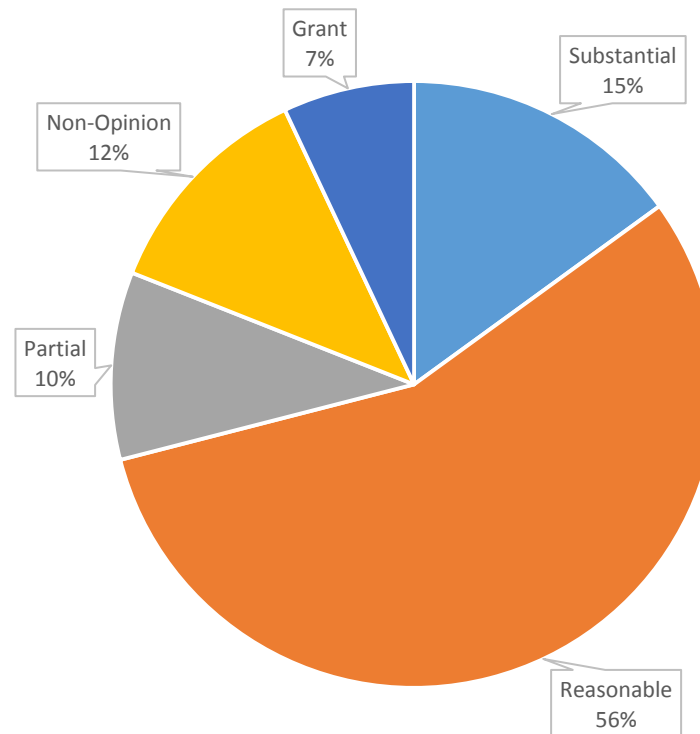
We have also included other audit activity:

- Grant Certification
- Non-Opinion (includes e.g. follow-up reviews)



Summary of Audit Opinion

Control Assurance by Category



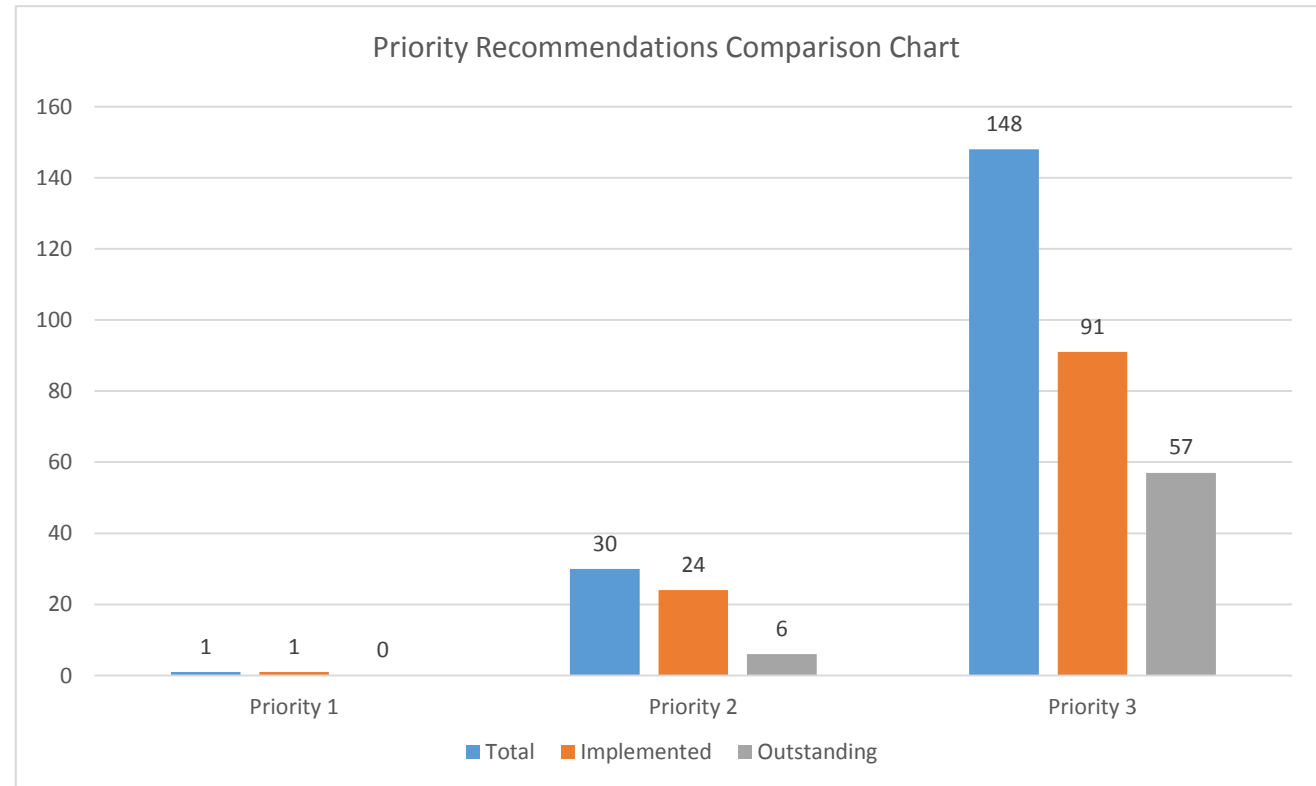
Summary of Audit Work 2017/18

SWAP Performance - Summary of Audit Recommendations by Priority.



Analysis of Recommendations Raised in 2017/18 (Final Reports)

We rank recommendations on a scale of 1 to 5, with 1 being major concerns requiring immediate corrective action and 5 being administration concerns where advisory.



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.



Added Value

The School Financial Health Check Programme: The work undertaken this year has informed a themed review on overall compliance that has been communicated to all schools via the Wiltshire Schools Intranet (Right Choice). Further presentations have been made to a recent Schools Head Teachers Conference and to the Wiltshire Schools Forum.

Increased Use of Data Analytics: We are still at an early stage in the use of data analytics but during 2017/18 it was used on key system applications, identifying duplicate payments to suppliers and inconsistencies in standing data.

Cyber Security Awareness: We have shared updates on cyber security issues with management to raise awareness of the risks and actions required.

Benchmarking: There has been a number of audits carried out across SWAP partners where benchmarking has been carried out. Information has been provided by the Council and feedback has been received which has assisted comparison to be carried out by management and opportunities for improvement.

Counter Fraud: For 2017/18 the responsibility for counter fraud was transferred to SWAP. We agreed a separate programme of proactive and preventative work for the year.

Audit Plan Performance 2017/18

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



SWAP Performance

SWAP now provides the Internal Audit service for 14 Councils and also many subsidiary bodies. SWAP performance is subject to regular monitoring review by both the Board and the Member Meetings. The respective outturn performance results for Wiltshire Council for the 2017/18 year (as at July 2018) are as follows;

Performance Target	Average Performance
<p><u>Audit Plan – Percentage Progress (Audits)</u></p> <p>16/17 completion (to final) 17/18 Final/Draft 17/18 In Progress 17/18 Yet to Start</p>	<p>100% 51 (75%) 17 (25%) 0 (0%)</p>
<p><u>Draft Reports 2017/18</u></p> <p>Issued within 5 working days of closeout Issued within 10 working days of closeout</p>	<p>71% (Target 95%) 86% (Target 100%)</p>
<p><u>Final Reports 2017/18</u></p> <p>Issued within 10 working days of discussion of draft report.</p>	<p>100% (Target 95%)</p>
<p><u>Quality of Audit Work</u></p> <p>Customer Satisfaction Questionnaire</p>	<p>81% (Target 80%)</p>

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



SWAP Performance

There is a higher than expected level of audits still in progress at July. This is due to a number of management issues being discussed and staff resourcing issues. The majority are however approaching draft report, and should all be completed within quarter 2.

Internal Audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS). SWAP has been independently assessed and found to be in Conformance with the Standards.

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.

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	
2017/18 Audits at Final/Complete (Status Green)														
Healthy Organisation – Corporate Governance	Area Boards	2	07/12/2017	Final	Substantial	15/02/2018	11/06/2018	0	0	0	0	0	0	Start of audit delayed due to staff resourcing problems.
Healthy Organisation – Corporate Governance	Corporate Complaints	2	19/03/2018	Final	Reasonable	07/06/2018	03/07/2018	2	0	0	2	0	0	Final report issued and audit complete.
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	Final report issued and audit complete.
Healthy Organisation – Financial Management	Concessionary Fares	2	17/07/2017	Final	Partial	10/11/2017	30/11/2017	6	0	4	2	0	0	Final report issued and audit complete.
Healthy Organisation – Programme & Project Management	Project Management Framework	2	09/01/2018	Draft	Reasonable	19/02/2018	16/07/2018	5	0	0	5	0	0	Start of audit delayed due to management agreement of scope. Response delayed due to Salisbury Crisis.
Health Organisation – Commissioning & Procurement	Contract Management Framework	2	18/07/2017	Final	Reasonable	23/11/2017	25/01/2018	5	0	0	5	0	0	Final report issued and audit complete.
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 start delayed due to restructure of ICT Division.

Audit Plan Performance 2017/18

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		
Key Financial Systems	Main Accounting	4	07/03/2018	Final	Substantial	12/03/2018	19/03/2018	0	0	0	0	0	0	Agreed with client to commence Mid-February 2018.	
Key Financial Systems	Accounts Receivable	3	1/11/2017	Final	Partial	09/03/2018	20/03/2018	5	0	0	5	0	0	Audit merged with Corporate Debt Recovery and included in scope.	
Key Financial Systems	Accounts Payable	3	01/11/2017	Draft	Reasonable	11/06/2018	11/05/2018	5	0	0	5	0	0	Audit start delayed due to data and external audit requirements.	
Key Financial Systems	Treasury Management	3	16/01/2018	Final	Substantial	07/03/2018	19/03/2018	0	0	0	0	0	0	Agreed with management to defer and to commence in January 2018 due to other work priorities on key officer.	
Key Financial Systems	Housing and Council Tax Benefits	2	18/11/2017-	Final	Substantial	19/03/2018	19/03/2018	0	0	0	0	0	0	Start of audit delayed due to staff resourcing problems.	
Key Financial Systems	Council Tax	4	16/01/2018	Final	Substantial	13/03/2018	19/03/2018	0	0	0	0	0	0	Planned and commenced in January 2018	
Key Financial Systems	Business Rates	4	16/01/2018	Final	Substantial	13/03/2018	19/03/2018	0	0	0	0	0	0	Planned and commenced in January 2018	
Key Financial Systems	Housing Rents	4	12/02/2018	Final	Reasonable	21/03/2018	09/04/2018	1	0	0	1	0	0	Final report issued and audit complete.	

Audit Plan Performance 2017/18

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		
Key Financial Systems	HR/Payroll	3	06/12/2017	Final	Reasonable	09/03/2018	06/06/2018	1	0	0	1	0	0	Audit planned and commenced in December 2017.	
Key Financial Systems	Wiltshire Pension Fund	4	19/02/2018	Fieldwork	Reasonable	11/04/2018	18/04/2018	1	0	0	1	0	0	Audit planned and commenced in quarter 4. Final report issued and audit complete.	
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. Now complete and final report issued.	
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.	
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	

Audit Plan Performance 2017/18

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	
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
Schools	Sutton Veny Primary School	3	22/01/2018-	Final	Reasonable	31/01/2018	19/03/2018	8	0	0	5	3	0	Audit visit delayed to January, requested and agreed with Head Teacher due to absence of Admin Officer.
Schools	Paxcroft Primary	4	26/03/2018	Final	Substantial	05/04/2018	17/04/2018	3	0	0	1	2	0	Final report issued and audit complete.
Schools	Amesbury Primary Schools	3	19/02/2018	Draft Report	Reasonable	28/03/2018	10/05/2018	8	0	0	7	1	0	Audit deferred to quarter 4 at request of school.
Requested by Management	HCA Quarterly Certificates	4	30/01/2018	Final	Substantial	23/03/2018	05/04/2018	0	0	0	0	0	0	Unplanned audit review requested by Director of Finance & Procurement (S151)

Audit Plan Performance 2017/18

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	
Requested by Management	Wiltshire & Swindon History Centre	2	19/07/2017	Final	Reasonable	10/10/2017	05/07/2018	8	0	0	8	0	0	Query raised by Centre manager over facilities management. Resolved and final agreed audit report issued.
Follow-Up	Vehicle Workshops	3	24/11/2017	Completed	Non-Opinion	-	-	-	-	-	-	-	-	All audit recommendations implemented.
Follow-Up	Land Charges	3	29/11/2017	Complete	Non-Opinion									Some audit recommendations outstanding due to awaiting move of office to County Hall.
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	-	-	-	-	-	-	-	-	Follow-up audit delayed at request of school but now complete.
Follow-Up	Staverton CofE Primary School	1	-	Completed	Non-Opinion	-	-	-	-	-	-	-	-	Start delayed due to staff resource constraints and school holiday period.
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 P2, 2 P3 remain outstanding.

Audit Plan Performance 2017/18

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	
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
Grants	Troubled Families	3-4	12/09/2017	Completed	Non-Opinion	-	27/03/2018	-	-	-	-	-	-	Auditing periodic submissions of grant claims. Final March 2018.
Counter Fraud – Internal Audit Reviews	Registration Service	1	24/04/2017	Final	Reasonable	07/07/2017	12/07/2017	3	0	0	3	3	0	Final report issued and audit complete.
Counter Fraud – Internal Audit Reviews	City Hall Salisbury	1	01/06/2017	Final	Reasonable	13/09/2017	20/09/2017	7	0	0	7	0	0	Audit start delayed due to change of lead auditor. Audit now finalised.
Counter Fraud – Internal Audit Reviews	Licensing (Taxi and Private Hire)	1	15/05/2017	Final	Reasonable	07/09/2017	09/11/2017	7	0	0	7	0	0	Audit start delayed due to awaiting information from management. Now complete.
Counter Fraud – Internal Audit Reviews	Car Parking	1	12/07/2017	Final	Reasonable	30/10/2017	31/10/2017	1	0	0	1	0	0	Final report issued and audit complete.

Audit Plan Performance 2017/18

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	
Counter Fraud – Internal Audit Reviews	Staff Travel and Expenses	2	01/10/2017	Final	Partial	23/11/2017	29/01/2017	5	0	0	5	0	0	Agreement and issue of final audit report delayed due to late response from client and further discussions over introduction of new controls.
Counter Fraud – Internal Audit Reviews	Market Trading	3	17/10/2017	Final	Partial	25/11/2018	20/03/2018	8	0	0	8	0	0	Delay due to awaiting further information from the client and agreement of draft audit report.
2017/18 Audits at Draft (Amber Status)														
Schools	Thematic - Banking Arrangements	2	25/09/2017	Draft	Reasonable	24/01/2018		8	0	0	8	0	0	Key officer currently on sick leave and awaiting return to agree draft report.
Schools	Thematic - ICT Security	1	20/03/2018	Draft	Reasonable	08/07/2018		17	0	1	16	0	0	Start of audit delayed at request of management.
Schools	Thematic - HR/Payroll	3	20/03/2018-	Draft	Reasonable	08/07/2018		10	0	0	10	0	0	Start of audit delayed at request of management.
Counter Fraud – Internal Audit Reviews	Schools Admissions and Places Planning	3	01/02/2018-	Planning & Initiation	Reasonable	03/07/2018		2	0	2	0	0	0	Due to service pressures agreed with client to defer fieldwork to April 2018.

Audit Plan Performance 2017/18

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	
2017/18 Audits in Progress (Amber Status)														
Healthy Organisation – Corporate Governance	Healthy Organisation Update	3	15/01/2018	Fieldwork										Delayed start to January 2018 agreed at request of management due to LGA Peer Review. Currently delayed due to re-scoping and need to engage with CLT.
Healthy Organisation – Corporate Governance	Officers Declarations of Interests, Gifts and Hospitality	1	05/06/2017	Fieldwork										First draft report produced but awaiting national comparative information in early July to add value to the audit and Council.
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 – Commissioning & Procurement	Client Passenger Transport	1	25/08/2017	Fieldwork										Audit delayed due to lead auditor on sick leave but currently in progress.
Healthy Organisation – Commissioning & Procurement	ICT Traded Services with Wiltshire Police	2	21/08/2017	Fieldwork										Approaching draft but awaiting further 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 in progress.

Audit Plan Performance 2017/18

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		
Healthy Organisation – Financial Management	Better Care Fund	4	06/01/2018	Planning & Initiation										Planned to commence in January 2018 but still deferred by client. Other audit work being carried out in the area.	
Healthy Organisation – People & Asset Management	Housing Needs	3	11/01/2018	Fieldwork										Audit delayed due to lead auditor on sick leave but currently in progress.	
Healthy Organisation – People & Asset Management	Maintenance of Council Property	4	01/02/2018	Planning & Initiation										Commenced in February 2018 and approaching draft report	
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 increase value added. Currently waiting for further information from IT client before issue of draft report.	
Healthy Organisation – Information Management	Data Sharing Protocols with Partners	4	01/03/2018	Planning & Initiation										Audit commenced in quarter 4 and nearing draft report.	

Audit Plan Performance 2017/18

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		
Requested by Management	European Funding	3	27/02/2018	Planning & Initiation										Audit planned to commence December 2017. Delayed to February due to LEP audit being carried out in same area. Audit suspended awaiting completing of LEP audit.	
Counter Fraud – Proactive & Preventative	Counter Fraud Strategy & Framework	2	03/10/2017	Fieldwork										Review carried out of current Strategy including comparison with best practice. Comments provided to S151 Officer and awaiting progress to implement new strategy.	
Counter Fraud – Proactive & Preventative	National Fraud Initiative (NFI)	1-3	01/04/2017	Fieldwork										Ongoing and liaising. Completing summary on outcomes.	
Counter Fraud – Proactive and Preventative	Whistleblowing Arrangements	2	03/10/2017	Fieldwork										Draft audit report but reviewing, making further comparison, including national practice.	
Counter Fraud – Proactive and Preventative	Fraud Intelligence Hub	2-4	01/07/2017-	Planning & Initiation										Liaising with CIPFA Counter Fraud Centre over joining a pilot hub. CIPFA have delayed project.	

Audit Plan Performance 2017/18

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	
Counter Fraud – Proactive and Preventative	Fraud Referral Process	2	01/03/2018	Fieldwork									Currently discussing outcomes with management on how to take actions forward.	
Client Support (Status Green)														
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	
Client Support	CLT Attendance and Reporting	1-4					Ongoing through year						None	
Client Support	Follow Up Contingency	1-4					Ongoing through year						None	