

Report of Internal Audit Activity

Internal Audit Plan Progress 2018/19 – January 2019

Contents

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SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the PSIAS and the CIPFA Code of Practice for Internal Audit in England and Wales.

Summary

The Assistant Director of SWAP is required to provide an opinion to support the Annual Governance Statement.

As part of our plan progress reports we will provide an ongoing opinion and an annual opinion at year end.

We will provide details of any significant risk that we have identified in our work, together with actions to mitigate these and previous significant risks.

“Risks are generally well managed, and the systems of internal control are working effectively.”

The Audit Committee is recommended to note the progress made against the Internal Audit Plan 2018/19 and agree the amendments



Recommended Action

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 taken, wherever this is possible or practical.



Recommended Action by Audit Committee

The Audit Committee is recommended by the Director of Finance & Procurement to note the Internal Audit Activity for 2018/19 including progress made against the Internal Audit Plan 2018/19, outcomes of audit and counter fraud work completed to date and agreement of amendments at page 12

Summary

SWAP Internal Audit Services now has 26 partners, including 18 local authorities and are proud to be a growing partnership.

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**



Role of Internal Audit

The Internal Audit service for Wiltshire Council is provided by SWAP Internal Audit Services (SWAP). SWAP is a Local Authority controlled company limited by guarantee. SWAP has adopted and works to the Standards of the Institute of Internal Auditors with 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 Internal Audit Plan. This is approved by the Audit Committee and Director of Finance & Procurement Finance (Section 151 Officer), following extensive consultation with the Corporate Leadership Team, Directors, Key Heads of Service and External Audit. Audit assignments are undertaken in accordance with this Plan although we ensure dynamic in addressing change and emerging risks. This audit assignment activity is broken down into various categories of work as outlined in the bullet points shown in the column on the left of this page.

The SWAP Assistant Director is also recognised as the Head of Internal Audit for Wiltshire Council. The Chartered Institute of Public Finance & Accountancy (CIPFA) has recently updated its guidance on the role of the Head of Internal Audit in Local Authorities. This has been used as a basis for SWAP guidance which has recently been updated.

Summary

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.

64 planned audits have been initiated for 2018/19, 27 at final or draft report stage. A total of 6 priority 1 (high), 44 priority 2 and 88 priority 3 recommendations for improvement have been made so far for 2018/19 audits.

1 audit report has so far been issued giving non assurance, 4 partial, 8 reasonable and 1 substantial assurance for 2018/19.



Internal Audit Work Programme

For the 2018/19 Internal Audit Plan we have so far initiated 64 audits and reviews (89% of planned), of which 23 are completed to final report and 5 at draft report stages.

The table at Appendix A, shows all audits as per the agreed Internal Audit Plan 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 Internal Annual Audit Plan. Explanations for any delays or action taken to agree and finalise audit reports is given in the comment's 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 Definitions, detailed from page 15 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 date there has been one audit for 2018/19 that have resulted in a "None" and four audits so far given a "Partial Assurance Opinion" at final or draft report stage. Where final report stage actions have been agreed and where draft report stage actions are being discussed with client 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.

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.

Use of Data Analytics including 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.

Counter Fraud:

We continue our proactive and preventative risk based approach to counter fraud engaging with senior management.

Improved SWAP Report Format:

For 2018/19 we have improved our audit report format for individual audit reviews across all SWAP partners. These has been to reduce the length, making more concise and focussed on providing key messages to assist client management. This has been made in consultation with partners and has been well received.

Information Sharing:

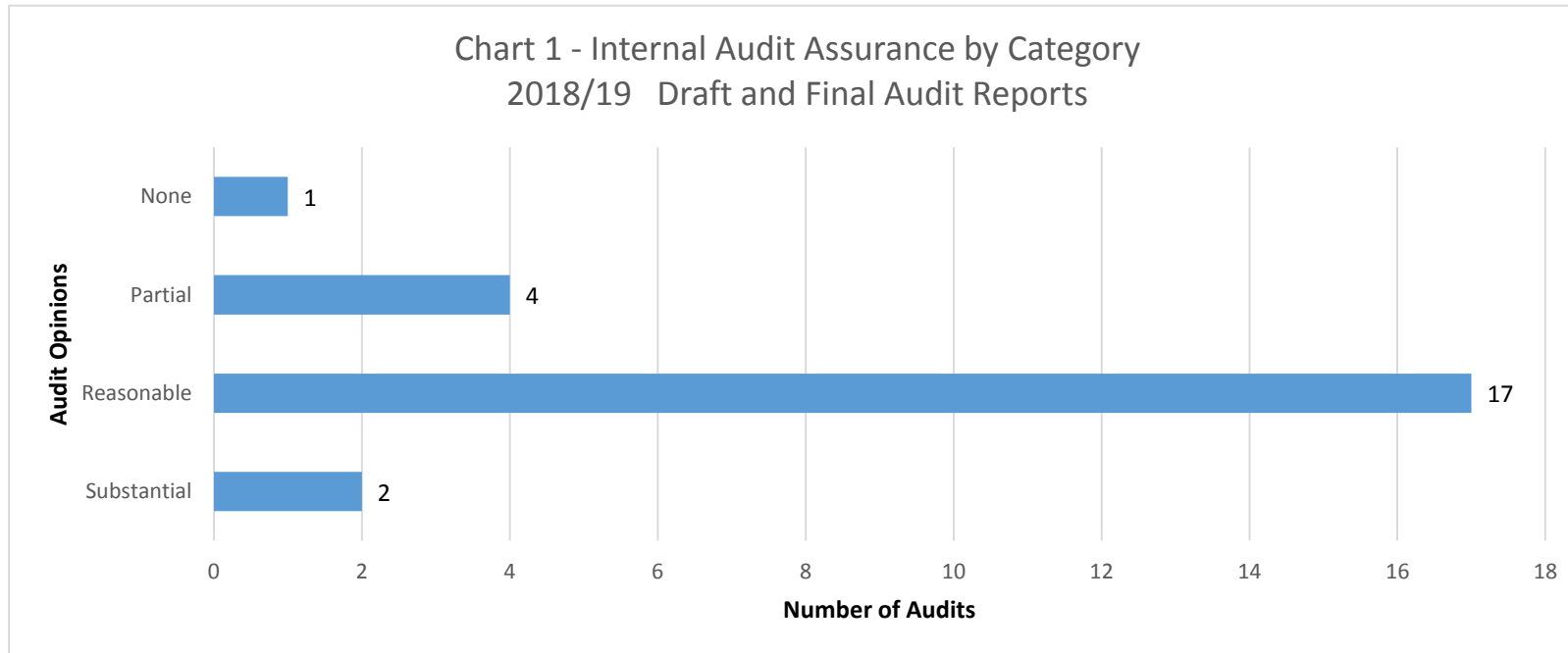
Across all partners SWAP has added value through the circulation of best practice bulletins and outcomes of benchmarking exercises.

Summary



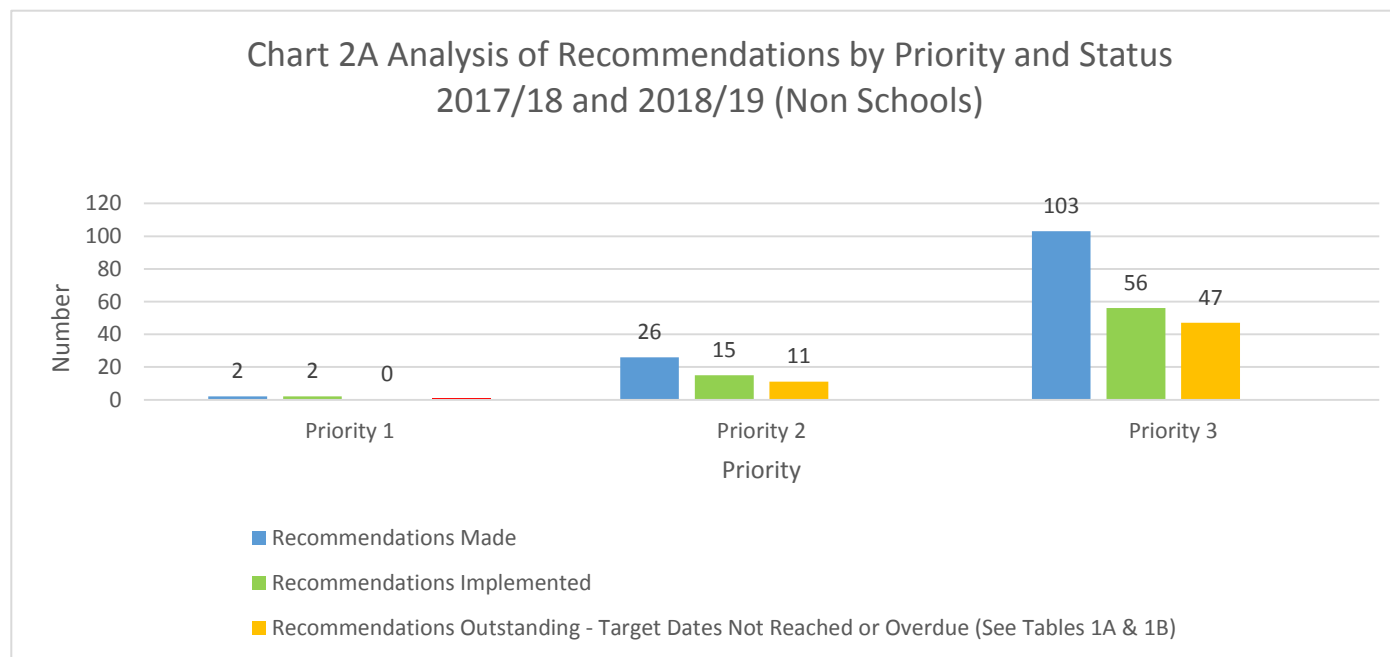
Assurance by Category

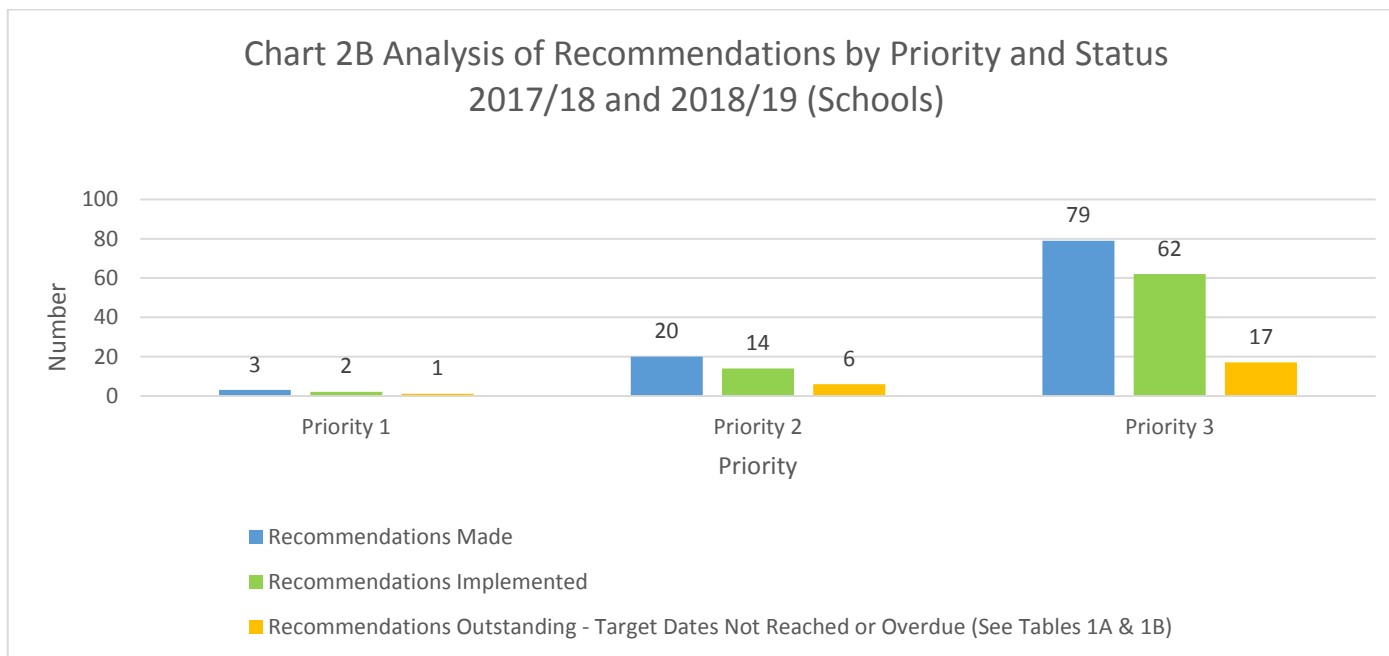
Chart 1 below provides an analysis of the audit assurance levels given in the 4 audits at final and draft report stage.



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

Charts 2A and 2B provide an analysis of total agreed audit recommendations with management actions, made during 2017/18 and 2018/19. 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 number of overdue recommendations not implemented has improved during 2018/19 due to greater engagement, improved follow-up process and actions taken by client management. However there has been some minor slippage since last reported in November, due to work priority being given to starting a large number of audits to ensure completion by the year end. Further follow-up work is planned for February and will continue until the year end for 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
1	0	0	0	0	0	0
2	1	1	1	0	0	3
3	5	5	6	1	7	24
Totals	6	6	7	1	7	27

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
1	0	0	0	0	0	0
2	1	0	0	2	4	7
3	7	6	1	1	10	25
Totals	8	6	1	3	14	32

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.

Summary

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

SWAP Team 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	
<p><u>Audit Plan 2018/19 – Percentage Progress (Audits)</u></p> <p>Report stage (Final or Draft)</p> <p>In Progress (Fieldwork or Planning/Initiation)</p> <p>Not Yet Commenced</p>	<p>28 (39%)</p> <p>36 (50%)</p> <p>8 (11%)</p>
<p><u>Draft Reports 2018/19</u></p> <p>Issued within 5 working days of closeout</p> <p>Issued within 10 working days of closeout</p>	<p>100% (Target 95%)</p> <p>100% (Target 100%)</p>
<p><u>Final Reports 2018/19</u></p> <p>Issued within 10 working days of client agreement of draft report.</p>	<p>100% (Target 95%)</p>
<p><u>Quality of Audit Work</u></p> <p>Overall client satisfaction in terms of our work meeting or exceeding expectations in areas such as communication, professionalisation and adding value</p>	<p>100% (Target 80%)</p>

Summary

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

The Internal Audit Plan for 2018/19 is considered to be broadly on target. The number of audits at draft/final is 39% and this is as expected for this time of the year, in line with previous years. Audits in progress (50%) is high but includes several nearing draft report stage and a large number recently commenced to ensure completion by the year end.

The team experienced higher than expected staff sickness and vacancies levels in the first half year, the shortfall being addressed through recruitment, with new staff commencing and using SWAP staff from other partnership teams.



SWAP Quality Assessment

At the end of each audit review, a client feedback questionnaire is sent out to the service manager or nominated officer. The aim of the questionnaire is to gauge satisfaction against timeliness; quality; professionalism and added value. 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. We are currently receiving a feedback score of 100%

Clients are requested to provide comments in addition to scores and the following are some received so far in respect of 2018/19:

"Information provided was clear with opportunity to discuss"

"Very helpful insight and findings, which has added value to service improvement"

"Felt it was a collaborative exercise and care was taken to ensure that the final report would be useful and enable actions to be taken"

Summary

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

Amendments are agreed with client management and the Audit Committee.



Amendments to Annual Audit Plan 2018/19

Our approach is aimed to be flexible to ensure internal audit resources are focussed on key risks faced by the Council and our audit work adds greatest value. 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 table below provides proposed amendments to the Annual Internal Audit Plan 2018/19 since the last Audit Committee Meeting in November 2018. The Audit Committee is requested to agree.

Table 2 – Amendments to Internal Audit Plan 2018/19

Audit	Amendment	Reason
Court of Protection	Add	Requested by Client
Partnership Governance	Add	Requested by Audit Committee.
Waste Management Contract Management	Defer to 2019/20, Qtr 1.	Audit planned to commence in quarter 4 but due to current contract issue, requested by Client to defer to 2019/20, Quarter 1 when should be business as usual.

Summary

Audit	Amendment	Reason
Budget Management	Cancel	Review work being carried out by Finance of budget management across the Council for improvement. Audit likely to duplicate this work therefore not considered of value.
Main Accounting	Cancel	With change of approach with new external auditors (Deloitte), scope of audit would duplicate end of year opinion audit work.
Cloud Computing	Cancel	No major migration of applications to the Cloud. Further review work being carried out by the Council as part of Digital Transformation Programme.
Fraud Intelligence Hub	Cancel	Fraud Intelligence Hub being developed by CIPFA Counter Fraud Centre with BEA Systems in London and delayed. No further plans now to extend outside London.

Summary

At the conclusion of audit review we provide an assurance opinion on the effectiveness of internal controls operating for the area.

The following assurance levels are used for audit reviews:

- None
- Partial
- Reasonable
- Substantial



Internal Audit Definitions

Assurance Definitions

None	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.
Partial	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.
Reasonable	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.
Substantial	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.

Summary

Each audit covers key risks and a risk assessment is undertaken for each whereby at the start risks an initial assessment is carried out jointly with client management at the corporate inherent level (the risk of exposure with no controls in place). When the audit is completed a further assessment is carried out by the lead auditor following the evaluation and testing of controls. All assessments are made against the risk appetite agreed by the SWAP Management Board (Partners).

Recommendation are prioritised from 1 to 3 based on importance to the service area. These are not necessarily how important they are to the organisation at a corporate level.

Definition of Corporate Risks

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

Categorisation of Recommendations

In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. Each recommendation has been given a priority rating at service level with the following definitions:

Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions			Comments	
								No. of Recs	Priority Major ↔ Medium			
									1	2		3
Completed Audits												
Healthy Organisation – People & asset Management	Disabled Facilities Grants	1	30/04/2018	Final	Substantial	27/07/2018	07/09/2018	1	0	0	1	Audit completed. Small delay in response to draft audit report due to summer vacation period and client manager's absent.
Healthy Organisation – People & asset Management	Staff Survey Action Plans	1	11/06/2018	Final	Reasonable	05/09/2018	25/09/2018	1	0	0	1	Audi completed.
Healthy Organisation – People & asset Management	Homelessness Reduction Act	2	02/07/2018	Final	Reasonable	30/11/2018	10/12/2018	1	0	1	0	Small delay due to availability of client managers during summer.
Healthy Organisation – People & asset Management	Early Years Funding	2	28/08/2018	Final	Substantial	07/12/2018	13/12/2019	0	0	0	0	Audit Completed. Small delay in information being provided for audit.
Healthy Organisation – Financial Management	Apprenticeship Levy	3	04/09/2018	Final	Reasonable	05/11/2018	04/12/2019	1	0	0	1	Audit completed
Healthy Organisation – Commissioning & Procurement	Supply Chain Management	1	08/06/2018	Final	Partial	03/10/2018	17/01/2019	5	0	0	5	Delays in response to draft report from Client.
Healthy Organisation – Corporate Governance	Performance & Risk Management	1	01/07/2018	Final	Reasonable	30/10/2018	14/11/2018	7	1	6	0	Audit Completed

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions			Comments	
								No. of Recs	Priority			
									Major	Medium		
Counter Fraud	Off Street Parking	1	25/04/2018	Final	Partial	21/08/2018	24/09/2018	1	0	1	0	Audit completed.
Counter Fraud	Management of Blue Badges	2	21/08/2018	Final	Reasonable	26/09/2018	05/10/2018	4	0	1	3	Audit completed
Schools	Thematic – Health & Safety of School Premises	2	06/08/2018	Final	Reasonable	08/01/2019	22/01/2019	5	0	2	3	Audit completed
Schools	Schools Financial Value Standard	1	23/04/2018	Final	Reasonable	14/09/2018	02/10/2018	5	0	0	5	Audit delayed due to being suspended as new guidance expected from DfE on SFVS in July 2018.
Schools	Clarendon Infants	1	19/04/2018	Final	Reasonable	23/05/2018	06/06/2018	10	0	2	8	Audit completed
Schools	Clarendon Juniors	1	19/04/2018	Final	Partial	18/05/2018	01/06/2018	13	0	8	5	Audit completed
Schools	St Sampson's CofE Primary	2	25/09/2018	Final	Reasonable	21/11/2018	05/12/2018	3	0	0	3	Audit completed
Schools	North Bradley Infants	1	19/04/2018	Final	Reasonable	15/06/2018	29/06/2018	7	0	2	5	Audit completed
Schools	St Marys Catholic Primary	1	19/04/2018	Final	None	10/09/2018	13/11/2018	27	3	12	12	Issue of draft and final reports delayed due to other issues at school and need for comprehensive discussion on action going forward.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions				Comments
								No. of Recs	Priority Major ↔ Medium			
									1	2	3	
Schools	Westbury Leigh Primary	1	25/04/2018	Final	Reasonable	18/07/2018	16/11/2018	4	0	0	4	Audit delayed due to sickness of School Business Manager and delayed response to draft report.
Schools	Studley Green Primary	3	25/09/2018	Final	Reasonable	06/12/2018	19/12/2018	8	0	0	8	Audit Completed
Schools	Wylve Valley Primary	3	25/09/2018	Final	Reasonable	05/12/2018	12/12/2018	8	0	3	5	Audit Completed
Grants	Public Health Grant	1	16/05/2018	Final	Non-Opinion	-	21/09/2018	0	0	0	0	Audit completed, and grant claim certified
Grants	Troubled Families	2	02/07/2018	Final	Non-Opinion	-	30/08/2018	0	0	0	0	Audit completed, and grant claim certified
Grants	Local Authority Bus Subsidy	2	10/07/2018	Final	Non-Opinion	-	26/09/2018	0	0	0	0	Audit completed and grant claim certified.
Follow-up	Land Charges	4	01/08/2018	Final	Non-Opinion	-	11/09/2018	0	0	0	0	Audit completed.
Audits at Draft Report Stage												
Healthy Organisation – Financial Management	Deferred Payments	1	09/05/2018	Draft	Reasonable	23/01/2019		7	0	2	5	Audit delayed as awaiting further information from client.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions			Comments	
								No. of Recs	Priority			
									Major	Medium		
Healthy Organisation – People & asset Management	Data Breaches	2	25/10/2018	Draft	Reasonable	20/01/2019		2	0	0	2	Start of audit delayed due to availability of client.
Healthy Organisation – Information Management	General Data Protection Regulations (GDPR) Compliance	1	24/10/2018	Draft	Reasonable	20/01/2019		2	0	0	2	Audit deferred to quarter 3 at request of the client manage due to other work being carried out in area.
Healthy Organisation – Financial Management	Traded Services with Schools	1	23/07/2018	Draft	Partial	25/01/2019		5	0	3	2	Awaiting further information from client.
Schools	St Thomas a Beckett CE Primary	3	25/09/2018	Draft	Reasonable	05/12/2018		8	0	0	8	Date for response extended to 21/01/2019
								24	0	5	19	
Audits and other Work in Progress												
Healthy Organisation – Corporate Governance	Swindon and Wiltshire Local Enterprise Partnership (LEP)	4	22/01/2019	Fieldwork								Deferred from 2017/18 due to governance changes to LEP.
Healthy Organisation – Commissioning & Procurement	Highways Contract – Use of Subcontractors	1	21/05/2018	Fieldwork								Audit delayed as awaiting meeting with prime contractor.
Healthy Organisation – Financial Management	Community Infrastructure Levy	2	01/06/2018	Fieldwork								Audit in progress. Scope extended at request of the Client to also include S106 agreements.
Healthy Organisation – Financial Management	Financial Regulations and Contract Standing Orders	3	1/10/2018	Fieldwork								Audit in progress.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions			Comments
								No. of Recs	Priority		
									Major	Medium	
Healthy Organisation – People & asset Management	Workforce Planning	2	14/08/2018	Planning and Initiation							Start of audit delayed awaiting entry meeting with Client. Client now requested audit to be put on hold due to other work priorities.
Healthy Organisation – People & asset Management	Property Management – Third Party Income	1	31/07/2018	Fieldwork							Small delay with start of audit due to agreeing scope with client.
Healthy Organisation – Commissioning & Procurement	Housing Repairs Contract	2	03/10/2018	Fieldwork							Audit delayed due to service organisation and changes to repairs service.
Healthy Organisation – Programme & Project Management	Families and Children (FACT) Transformation Stream	2	26/10/2018	Fieldwork							Audit fieldwork start to be delayed as responsible director not available until November.
Healthy Organisation – People & asset Management	People with Learning Difficulties	2	-	Planning and Initiation							Audit on hold due to awaiting outcome of consultancy work and avoiding duplication. Currently discussing the outcome of this consultancy work.
Healthy Organisation – People & asset Management	Liquidlogic Case Management Application	2	-	Planning and Initiation							Implementation of application delayed impacted the timing of the audit.
Healthy Organisation – People & asset Management	Employment and Skills (Children’s Services)	2	30/10/2018	Fieldwork							Start of audit delayed due to awaiting client meeting at end of November to inform scope.
Healthy Organisation – People & asset Management	Premises Health & Safety	3	14/08/2018	Fieldwork							Audit started same time as Schools Premises H&S but fieldwork carried out second.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions			Comments
								No. of Recs	Priority		
									Major	←	
Schools	Thematic – Schools Financial Management	2	-	Fieldwork							Audit in progress
Schools	Amesbury Primary	4	-	Planning and Initiation							Audit visit arranged.
Schools	Monkton Park Primary	4	-	Planning and Initiation							Audit visit arranged.
Schools	Shalbourne Primary	3	-	Planning and Initiation							Audit visit arranged.
Healthy Organisation – Commissioning & Procurement	Adult Social Care Contracts	4	-	Planning and Initiation							Audit commenced
Healthy Organisation – Financial Management	Pension Fund Transfer	3	21/01/2019	Fieldwork							Audit start delayed due to awaiting new Senior Auditor to start in late December to lead.
Healthy Organisation – Programme & Project Management	Digital Transformation Stream	3	10/01/2019	Fieldwork							Audit in progress
Healthy Organisation – People & asset Management	Mobile Computing/Device Management	2	19/11/2018	Fieldwork							Audit start delayed due to staff resourcing issues.
Healthy Organisation – People & asset Management	Direct Payments	3	-	Planning and Initiation							Audit start delayed due to staff resourcing issues

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions			Comments
								No. of Recs	Priority		
									Major	Medium	
Healthy Organisation – People & asset Management	Financial Assessments	3	-	Planning and Initiation							Audit Planned for later in Quarter 3.
Health Organisation – Key Financial Systems	Accounts Payable	3	17/12/2018	Fieldwork							Audit in progress
Health Organisation – Key Financial Systems	Accounts Receivable	3	08/01/2019	Fieldwork							Audit in progress, small delay due to scope being agreed
Health Organisation – Key Financial Systems	Council Tax	3	17/12/2018	Fieldwork							Audit in progress
Health Organisation – Key Financial Systems	Business Rates	3-4	17/12/2019	Fieldwork							Audit in progress
Health Organisation – Key Financial Systems	Housing Rents	4	08/01/2019	Fieldwork							Audit in progress
Health Organisation – Key Financial Systems	Treasury Management	4	-	Planning & Initiation							Audit in progress
Health Organisation – Key Financial Systems	HR/Payroll	3	13/12/2018	Fieldwork							Audit in progress, small delay due to scope being agreed
Health Organisation – Key Financial Systems	Pensions	4	22/01/2019	Fieldwork							Audit in progress

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions			Comments
								No. of Recs	Priority		
									Major	Medium	
Health Organisation – Key Financial Systems	Housing and Council Tax Benefits	3	17/12/2018	Fieldwork							Audit in progress
Healthy Organisation – People & asset Management	Cyber Security	4	-	Planning and Initiation							Audit Planned for Quarter 4. Work programme currently being updated for current risks.
Healthy Organisation – People & asset Management	Court of Protection	4	23/01/2019	Fieldwork							Unplanned audit requested by Client Management.
Follow-up	ICT Asset Management	3	-	Planning and Initiation							Audit awaiting to be re-allocated following lead auditor leaving SWAP team.
Counter Fraud	Counter Fraud Strategy and Framework	3	19/10/2018	Fieldwork							To update strategy and launch including awareness across the Council. Delayed due to waiting for implications of new Government Counter Fraud Standards.
Counter Fraud	National Fraud Initiative (NFI) Data Matching Exercise	1-4	01/04/2018	Ongoing through Year							Ongoing review of progress made on data sets.
Audits and other work to Commence											
Healthy Organisation – Corporate Governance	Partnership Governance	4		No Commenced							Audit requested by Audit Committee
Healthy Organisation – Commissioning & Procurement	Highways Consultancy Contract	3		Not Commenced							Start delayed due to other work priorities.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions			Comments
								No. of Recs	Priority		
									Major	Medium	
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 – Programme & Project Management	Commercialisation Transformation Stream	3		Not Commenced							Start delayed due to other work priorities.
Healthy Organisation – Programme & Project Management	Community Engagement Transformation Stream	4		Not Commenced							Audit Planned for Quarter 4.
Healthy Organisation – People & asset Management	Adoption	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.
Grants	Growth Hub	4		Not Commenced							Audit Planned for Quarter 4.
Counter Fraud	Data Analytics Exercises	4		Not Commenced							Currently reviewing software tools available then key system areas.

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions			Comments
								No. of Recs	Priority		
									Major	←	
Counter Fraud	Organisational Fraud Awareness	1-4		Not Commenced							To carry out in quarter 4.
Counter Fraud	Investigations	1-4		Not Commenced							Reactive to referrals received but none so far for year.
Client Support											
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
Client Support	CLT Attendance and Reporting	1-4	Ongoing through year								None

Audit Plan Area	Audit Title	Quarter Planned Start	Actual Start (Fieldwork)	Audit Status	Opinion	Draft Report Issued	Final Report Issued	Recommendations/Actions			Comments
								No. of Recs	Priority		
									Major	←	
Client Support	Follow Up Contingency	1-4						1	2	3	None
											Follow-up to ensure implementation fo agreed actions to audit recommendations made Ongoing through year