

Summary of Key Points Relating to “Partial Assurance” Reviews

AUDIT TITLE	ISSUES RAISED BY INTERNAL AUDIT	
1. Contract Management	Information and guidance on procurement is not user friendly.	<p>The CPU have recently issued revised guidance and held training sessions for all buyers. The new guidance is on The Wire:http://thewire.wiltshire.council/index/dce-homepage/business-services-procurement.htm</p> <p>Further work is ongoing to develop this into a similar format and style to HRDirect.</p>
	Only 30% of purchases tested complied with quotation requirements.	A review has been undertaken of the cases referred to and in these cases the alternative procurement route did identify a lower cost than could have potentially been obtained via a contract. Going forward the CPU is working with managers to improve awareness, such as training and a SAP development for 2013/14 will introduce an automated control to prevent this.
	The Corporate Procurement Unit (CPU) have not undertaken spot checks or verification work.	CPU will undertake spot checks within the new category management structure currently being recruited to as part of a restructure of the service. This will be in place from 1 st April 2013.
	Only 1 of the 12 tested was found to have been recorded in the Contract Register.	This will be included in the guidance, and there will be clearer responsibility and monitoring under the new Procurement Structure from February 2013.
2. Sickness Absence	Testing found notable delays in reporting and updating sickness histories on SAP MSS, and Management intervention is often untimely and inconsistent.	Human Resources have reminded managers of the key points of the procedure and continue to do so with the manager briefings. This has included encouraging managers to hold joint case reviews at the earliest opportunity when and where appropriate to do so.

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		<p>Further improvements such as a training package as part of induction and on-line modules are being considered.</p> <p>Forms that exist already draw manager’s attention to the necessary procedure with Occupational Health. Further review of their effectiveness will continue to be monitored.</p>
3. Business Continuity	The Corporate Business Continuity Plan (BCP) and associated documentation has not been updated since 2010.	The council was aware that its Business Continuity (BC) arrangements needed review, this was partly due to loss of experienced staff and a number of internal service restructures. This has now been updated and training roll out begun. During the previous period no major incidents occurred with any loss to the Council or County.
	The templates used to create service BCPs and BIA’s are over complicated and may not be of use to the Heads of service.	Wiltshire Council has worked with Swindon BC to adopt robust procedures. All existing templates have been reviewed, and training on these is being rolled out in January 2013.
	<p>Service Business Impact Assessments (BIA’s) have not always been reviewed and updated since 2010. This means a few may not have taken into account recent critical changes to the structures of the services.</p> <p>Heads of service should ensure that training is provided to members of their team to develop and support Business Continuity Plans, both for service BCPs and corporate processes</p>	<p>A reminder has gone out and a review process is to be introduced in order that spot audits by emergency planning team are carried out to ensure compliance going forward from February 2013.</p> <p>Heads of service will begin delivery of training to their teams in 2013.</p>

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4. Imprest and Petty Cash Year End Accounts	The records held by Technical Accountancy in regard to imprest/petty cash accounts are out of date and require reviewing and updating. There are some accounts which are not being used which could be closed and some accounts where the amount of money held could be reduced.	A separate review of petty cash/imprest accounts is currently being undertaken by Technical Accountancy. This matter will be addressed as part of this review
	One imprest account had a cheque book where four blank cheques had been signed by one of the authorised signatories.	Further guidance has been provided and a review has identified ways to strengthen controls that will be implemented immediately.
5. Partnerships	While definitions of Partnerships are identified in the Protocol the explanatory notes do not contain appropriate explanation which as a result may mislead officers when making informed decisions on the correct treatment for agreements. In addition the Partnership Register process needs improvement. Internal audit also identified a number of arrangements found outside of the Partnership Register and could not provide assurance that these are appropriately reviewed.	The Head of Legal Services in conjunction with Head of Procurement has commenced a review of the Partnership Protocol to ensure that it makes plain processes, responsibilities and definitions with a view that the revised protocol be submitted for approval by council for inclusion in the constitution in February 2013. In addition, the new protocol will identify responsibilities for promoting loading, maintenance and corporate monitoring with overall ownership and governance of the partnerships register being the responsibility of the Corporate Procurement and Commissioning Board