

INTERNAL AUDIT 2014/15 2nd Quarter UPDATE REPORT

Purpose of the Report

1. This progress report presents the Committee with an update on the performance of the Internal Audit (IA) Section. In particular, it provides a summary of:
 - the outcomes of audits completed during the second quarter of 2014/15,
 - the results and outcomes of follow-up reviews carried out during the period, to assess the extent and adequacy of management action taken in response to audit reports from the previous year
 - an update on the delivery of the 2014/15 IA Plan, including audits in-progress which should be finalised and reported to the next Committee meeting and any deferred audits.

Executive Summary

2. A total of 16 audit assignments have been completed since the update provided in July 2014. 10 audit assignments are at draft stage and 29 are currently in progress.
3. Overall IA concluded as per its assurance definitions at page 5 of the SWAP report at Appendix A of this report that the majority of its findings were of reasonable assurance.
4. From this work no potential very high significant 'corporate' risks have been identified.
5. There were 2 of the 16 audit reviews completed were afforded partial assurance. Detail is provided in Appendix D.

6. Overall, 58 recommendations have been made by IA since the July 2014 update. Only two were not accepted by Management (see Appendix E). The break down of the prioritisation of recommendations highlights the majority still are at or below level 3 as follows:

Year	Priority 5	Priority 4	Priority 3	Priority 2	Priority 1	Total reported
2013/14 carry forward audits	3	17	23	7	0	50
2014/15 audits	0	0	5	1	2	8
Percentage	5%	29%	49%	14%	3%	

7. Appendix B shows audits grouped by current status and highlighted as Red, Amber or Green. Overall this identifies a number of audits progressing with some slippage, although commentary provides clear reasoning and evidence around most of the causes of this, such as restructures. When considered around risk and period of delay or deferment there are no issues to report at this quarter end and the position will continue to be monitored.
8. Following on from the Audit Committee's recommendation SWAP and myself have undertaken a trawl of the higher priority recommendations (priorities 3 to 5) made in the last two years. This requires a degree of self certification and has only just begun as a formal process. As such at this stage there are 60 recommendations where a response is still awaited from managers. That is not to say action has not taken place, rather no response has been forthcoming. As with audit satisfaction questionnaire the support of this Committee in focusing attention on the need to assess the implementation of recommendations is critical. In addition, going forward Finance will be undertaking monthly checks on progress and chasing managers with update reports to Corporate Directors and identification of any risk assessment revisions required due to unsatisfactory progress. As such this quarter this new appendix should be view more for information on progress, and further reports will hopefully reflect a downward trend in the number of recommendations outstanding implementation (although for a period it may also see an increase in the number of recommendations not accepted – this too will be important management information to assess).
9. Internal Audit have agreed other additional work relating to central government returns and advice for new and ongoing projects within the Programme Office.

10. Overall the performance of SWAP is on track with the partnership performance measures.

Proposal

11. Members are asked to note the findings from IA audits to date.

Reasons for Proposals

12. To ensure an effective IA function and strong control environment.

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Unpublished documents relied upon in the preparation of this Report: None.

Appendices: A – IA Third Progress Report 2014/15
B – IA detailed Audit Plan and monitoring statement 2014/15
C – Significant Corporate Risks
D – Summary of audits deemed ‘Partial / No’ assurance
E - Recommendations Not Accepted
F - Recommendations Outstanding



Wiltshire Council

Report of Internal Audit Activity 2014/15

October 2014

Contents

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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, I can report that risks are generally well managed and the systems of internal control are working effectively. Generally management respond positively to internal audit suggestions for improvements and corrective action is taken quickly, wherever this is possible or practical. There are clearly some outstanding management actions and these are now closely monitored by the Corporate Leadership Team.

Our audit activity is split between:

- **Operational Audits**
- **Key Control Audits**
- **Governance, Fraud & Corruption Audits**
- **IT Audits**
- **Special Reviews**

Role of Internal Audit and Audit Work

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 and External Auditors. This year's Audit Plan was reported to this Committee at its meeting on 11th March 2014.

Key Control Audits are undertaken in quarter three of each year and these are planned in conjunction with the Council's External Auditor to assist in their assessment of the Council's financial control environment. This reduces the overall cost of audit to the Council.

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.

Outturn to Date:

We rank our recommendations on a scale of 1 to 5, with 1 being minor or administrative concerns to 5 being areas of major concern requiring immediate corrective action

“There have been 58 recommendations raised since our last update with 66% being priority 3, 2 or 1.”

“There has been no non-assurance opinions issued”

Internal Audit Work Programme

The schedule provided at Appendix B contains a list of all audits as agreed in the Annual Audit Plan 2014/15 and any remaining work from the 2013/14 plan. 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.

Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed on pages 9 and 10 of this document.

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 that have resulted in them receiving a ‘Partial Assurance Opinion’ have been summarised in Appendix D.

However, in circumstances where findings have been identified which are considered to represent significant corporate risks to the Council, due to their importance, these issues are separately summarised in Appendix C.

Appendix E includes any recommendations made which were not accepted by management. Appendix F now includes a report which includes recommendations made and agreed but which are still outstanding 3 months after the final report has been issued. Please note action may be outstanding if implementation dates are not yet due.

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

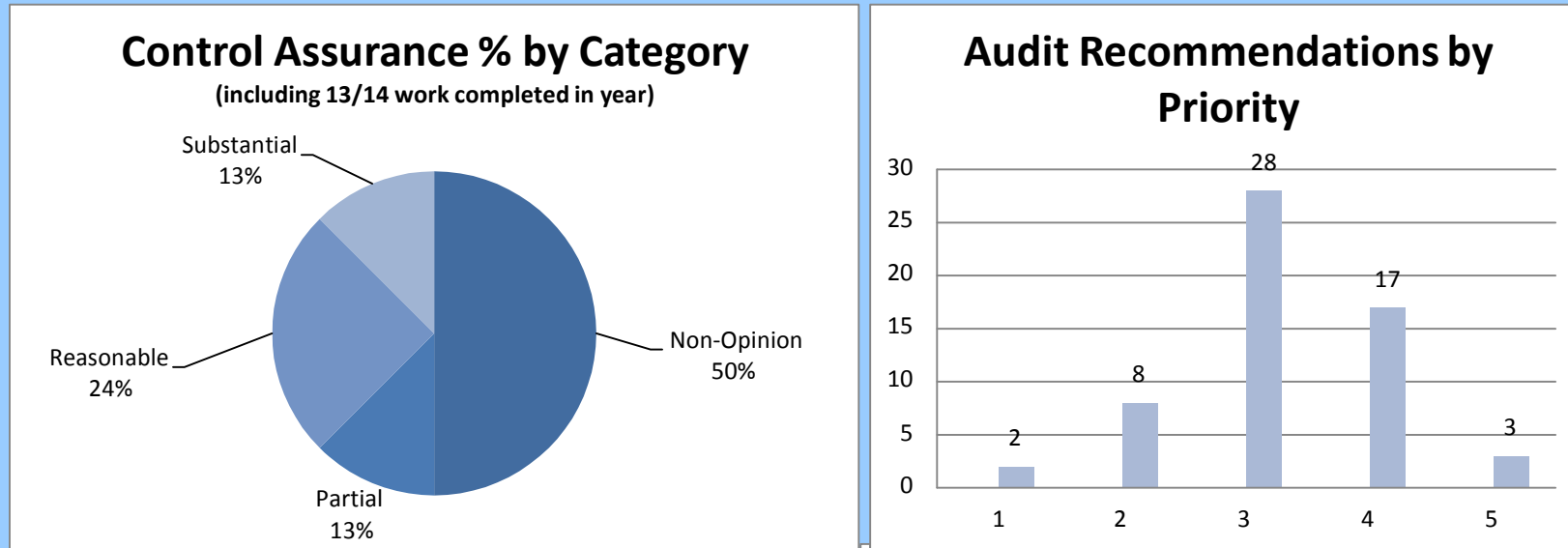
Primarily Internal Audit is an assurance function and will remain as such. However, Members requested that we provide them with examples of where we have “added value” to a particular service or function under review. In response to this we have changed our approach and internal processes and will now 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. Examples of areas where audits have added value are:

- Schools Themed Reviews – issues identified relating to Benchmarking and Payment Cards gathered together and published on Schools Wisenet for schools’ awareness and potential strengthening of controls;
- Schools Unofficial Funds Accounting – best practice guidance note published on Schools Wisenet

Summary of Control Assurance and Recommendations



Summary of Internal Audit Work to date

A total of 16 audit assignments have been completed since the update provided in July 2014. 10 audit assignments are at draft stage and 29 are currently in progress. An analysis of assurances given and recommendations made is provided above and further details provided in Appendix B of this report.



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.

Performance:

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

“More work is needed to improve the timeliness of issuing final reports”

SWAP Performance

SWAP now provides the Internal Audit service for 12 Councils and also many subsidiary bodies. SWAP performance is subject to regular monitoring review by both the Board and the Members Meeting. The respective outturn performance results for Wiltshire Council for the 2014/15 year are as follows;

Performance Target	Average Performance
<p><u>Audit Plan – Percentage Progress</u> 14/15 Percentage completion 90% or more</p>	95%
<p><u>Draft Reports</u> Issued within 5 working days Issued within 10 working days Average Days Overall</p>	38% 75% 9 days
<p><u>Final Reports</u> Issued within 10 working days of discussion of draft report. Average Days Overall</p>	33% 20 days
<p><u>Quality of Audit Work</u> Customer Satisfaction Questionnaire</p>	81%



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.

Performance:

The Chief Executive of SWAP reports performance on a regular basis to the SWAP Management and Boards.

SWAP Performance

At the close 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 85% is set where 75% would represent a score of good. The current accumulative feedback for Wiltshire Council is 81%.

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

Approved Amendments to Annual Audit Plan 2014-15

Planned audit work is as detailed in Appendix B. Audit 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 that are required are agreed with the Associate Director Finance (Section 151) and are reported to the Committee.

During the first two quarters specific requests for Internal Audit support has resulted in a requirement to complete additional audit work. At present these additions are covered from the agreed contingency allowance or from deferred or removed audits.

The additional work agreed so far for the 2014-15 year covers review activity in the following areas:





- Carbon Reduction Commitments Scheme;
- SAP In-sourcing project;
- Social Impact Bonds project;
- Single Customer View project.

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

- Substantial
- Reasonable
- Partial
- None

Audit Framework Definitions

Control Assurance Definitions

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

Categorisation of Recommendations

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

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

Audit Framework Definitions

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

Definitions of Risk

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



Audit No.	Directorate / Service	Audit Area	Audit Type	Audit Name	Quarter	Status	Opinion	Proposed Draft Report	Draft Issued	Proposed Final	Final Issued	No. of recs	Recommendations					Comments
													5	4	3	2	1	
REMOVED / DEFERRED WORK 2014 - 15 (STATUS AMBER) - THIS IS ALWAYS AGREED WITH THE S151 OFFICER																		
	Corporate & Procurement	Procurement	Operational	Corporate Procurement	April 2014	Deferred												A corporate review of procurement is currently being undertaken. Audit work deferred until 2015/16 when the review will have been completed, recommendations considered and actioned.
	Corporate & Procurement	Procurement	Operational	e-procurement	July 2014	Deferred												A corporate review of procurement is currently being undertaken. Audit work deferred until 2015/16 when the review will have been completed, recommendations considered and actioned.
	Finance	Imprest Accounts	Operational	Imprest Year End returns	April 2014	Deferred												Audit deferred until 2015/16 pending implementation of previous recommendations which are being actioned as part of the close down of Youth
	People & Business Services	Absence Management	Operational	Absence Management	April 2014	Deferred												Audit deferred until 2015/16 to allow the findings from a number of absence management audits being carried out at other partner sites to inform the audit at Wiltshire Council.
	People & Business Services	Absence Management	Operational	Absence Management 2	October 2014	Deferred												Audit deferred until 2015/16 to allow the findings from a number of absence management audits being carried out at other partner sites to inform the audit at Wiltshire Council.
	Children's Commissioning & Performance	Safeguarding (Child Protection)	Operational	Safeguarding	July 2014	Deferred												New audit work deferred until January 15 after Follow Up completed. Follow up will identify areas for focus of new work.
	Information Services	Asset Management	ICT	Configuration Management Database	July 2014	Deferred												Audit deferred until after IT restructure of services.
	Information Services	Active Directory	ICT	WUC_Active Directory	April 2014	Removed												Removed as service carrying out their own review in this area.
	Information Services	Service Desk	ICT	Service Desk Targets & Performance	January 2015	Deferred												Work deferred until after Police integration and as part of IT restructure.
AUDITS PLANNED BUT NOT YET STARTED (STATUS RED)																		
	Core Cross-Cutting	Corporate Governance	Governance, Fraud & Corruption	Corporate Governance	April 2014	Created												Waiting for client to confirm to start
AUDITS PLANNED BUT NOT YET STARTED (STATUS AMBER)																		
	Adult Social Care Operations	Care Homes	Operational	Contract Monitoring	July 2014	Created												In discussions with service. Audit planned to commence this quarter.
	Economic Development & Planning	Development Control	Operational	Planning Applications	July 2014	Created												Audit start delayed to allow embedding of new planning IT application.
	Legal & Democratic	Information Management	Governance, Fraud & Corruption	Information Management	July 2014	Created												Audit delayed to allow service to progress with plans of paper management.
	Environment, Waste & Leisure	Leisure Centres	Operational	Leisure Centres - Income	July 2014	Created												Audit delayed as new corporate processes for income will affect the way in which income is collected/recorded at Leisure Centres.
CARRIED FORWARD 2013 - 14 IN PROGRESS (STATUS RED)																		
	Children's Social Care	Care Placements	Follow Up	Care Placements Follow Up	2013/14	In Progress												Confirmation of status awaited from service.
	Information Services	Systems Administration	ICT	Systems Administration	2013/14	Draft			10/02/2014									Response awaited from management.
	Information Services	IT Infrastructure	Key Control	Corporate ICT Processes	2013/14	Draft			02/05/2014									Response awaited from management.
	Core Cross-Cutting	Expenses Fraud	Operational	Members Expense Claims	2013/14	Draft			20/06/2014									Response awaited from management.
	Information Services	Information Security	ICT	Sharepoint Security	2013/14	Draft			22/07/2014									Response awaited from management.
CARRIED FORWARD 2013 - 14 IN PROGRESS (STATUS AMBER)																		
	Children's Social Care	Children's safeguarding	Follow Up	Children's Safeguarding Follow Up	2013/14	In progress												Initial delay awaiting response from management. Follow up testing due to commence.
	Core Cross-Cutting	Disclosure and Barring Service (DBS)	Operational	Disclosure and Barring Service (DBS)	2013/14	Draft			16/09/2014									Response awaited from management.
AUDITS PLANNED BUT NOT YET STARTED (STATUS GREEN)																		
	Finance	Disposal of Assets	Operational	Disposal of Assets	October 2014	Created												
	Adult Care Commissioning & Housing	Housing Rents	Key Control	Housing Rents	October 2014	Created												
	Adult Social Care Operations	Care Management & Quality	Operational	Reassessments and Reviews	October 2014	Created												
	Corporate & Procurement	Business Plan	Operational	Budget monitoring - delivery of savings	October 2014	Created												
	Environment, Waste & Leisure	Waste Collection	Operational	Waste Collection	October 2014	Created												
	Finance	Accounts Payable	Key Control	Accounts Payable	October 2014	Created												
	Finance	Council Tax	Key Control	Council Tax	October 2014	Created												
	Finance	Accounts Receivable	Key Control	Accounts Receivable	October 2014	Created												
	Finance	General Ledger & Financial Accounting	Key Control	GL & Financial Accounting	October 2014	Created												
	Finance	Housing & Council Tax Benefits	Key Control	Housing & Council Tax Benefits	October 2014	Created												
	Finance	Non Domestic Rates	Key Control	NDR	October 2014	Created												
	Finance	Payroll	Key Control	Payroll	October 2014	Created												
	Finance	Pensions	Key Control	Pensions	October 2014	Created												
	Finance	Treasury Management	Key Control	Treasury Management	October 2014	Created												
	Information Services	Civica Cash Receipting	ICT	Civica Cash Receipting	October 2014	Created												
	Information Services	IT Infrastructure	ICT	Corporate ICT Processes	October 2014	Created												
	Information Services	Northgate Benefit System	ICT	IT - Revenues & Benefits (Northgate)	October 2014	Created												
	Information Services	QL Housing Management System	ICT	IT - QL Housing	October 2014	Created												
	Information Services	SAP IT Key Control	ICT	IT General Controls - SAP	October 2014	Created												
	Environment, Waste & Leisure	Fleet	Operational	Depots	January 2015	Created												
	Legal & Democratic	Information Assurance	ICT	WUC_Quality Assurance Checks	January 2015	Created												
	Children's Social Care	Referrals & Assessments	Operational	Common Assessment Framework	January 2015	Created												
	Adult Social Care Operations	Management Review	Operational	DCS Care Home	January 2015	Created												
	Children's Social Care	Capacity of Social Care Workers	Operational	Capacity to deliver front line services.	January 2015	Created												
	Children's Social Care	Looked After Children	Operational	Looked After Children	January 2015	Created												
	Corporate & Procurement	Business Plan	Operational	Service Plan Delivery	January 2015	Created												
	Adult Services	Adult Services - Finance	Operational	Placement Data Quality	January 2015	Created												
	Corporate & Procurement	Procurement	Operational	Tendering Procedures	January 2015	Created												
	Environment, Waste & Leisure	Waste Management & Landfill Strategy	Operational	Waste Disposal/Recycling	January 2015	Created												
	Finance	Revenues & Benefits	Operational	Welfare Reform Act	January 2015	Created												
	Information Services	Asset Management	ICT	Software Licensing	January 2015	Created												

APPENDIX B

Audit No.	Directorate / Service	Audit Area	Audit Type	Audit Name	Quarter	Status	Opinion	Proposed Draft Report	Draft Issued	Proposed Final	Final Issued	No. of recs	Recommendations					Comments
													5	4	3	2	1	
	Legal & Democratic	Information Security	ICT	Information Security Breaches	January 2015	Created												
	People & Business Services	Employment Tracking	Operational	Employment Tracking	January 2015	Created												
	People & Business Services	Occupancy Data	Operational	Occupancy Data	January 2015	Created												
	People & Business Services	Training Records	Operational	Training Records	January 2015	Created												
	Adult Care Commissioning & Housing	Continuing Health Care	Operational	Continuing Health Care	January 2015	Created												Initial work carried out in 13/14, identified a need to carry out analysis on current placements in Wiltshire. Agreed with service.
	Transformation	Campus Programme	Operational	Campus Programme	January 2015	Created												
	Finance	Accounts Receivable	Follow Up	Debt Management	January 2015	Created												
	Transformation	Programme Office	ICT	SAP Insourcing Project	January 2015	Created												
PROJECTS CURRENTLY IN PROGRESS - NO ISSUES TO REPORT (STATUS GREEN)																		
	Adult Social Care Operations	Adult Social Care	Operational	Monitoring Capacity of Social Workers	April 2014	In Progress		15/10/2014										
	Economic Development & Planning	Development Control	Operational	S.106 monies/Community Infrastructure Levy (CIL)	April 2014	In Progress		23/09/2014										Initial delay due to awaiting information from client. This has now been received and work is progressing.
	Finance	Imprests	Operational	Unannounced imprest sites visits	April 2014	In Progress		N/A										
	Children's Social Care	Youth Centres	Advice	Unofficial Fund Accounting/Procedures	April 2014	In Progress		N/A										Advice relating to closing down accounts at Youth Centres.
	Finance	Pensions	Operational	Administration of Pensions	April 2014	In Progress		23/09/2014										Audit initially planned for May but not started until end of July as agreed with client.
	Environment, Waste & Leisure	Neighbourhood	Grant Certification	Local Sustainable Transport Fund Grant Certification	April 2014	In Progress		N/A										
	Legal & Democratic	Information Assurance	Non Opinion	Corporate Information Groups	April 2014	In Progress		N/A										
	Transformation	Programme Office	Advice	SCV Project	April 2014	In Progress		N/A										
	Schools & Learning	Themed Reviews	Schools	Business Continuity Arrangements	May 2014	In Progress		31/03/2015										Audit review covering a number of schools. On overall report at year end
	Schools & Learning	Themed Reviews (Contingency)	Schools	Prevention of Fraud	June 2014	In Progress		31/03/2015										Audit review covering a number of schools. On overall report at year end
	Core Cross-Cutting	Corporate Governance	Governance, Fraud & Corruption	Risk and Performance Management	July 2014	In Progress		23/12/2014										
	Finance	Trust Funds	Operational	Trust Funds Administration	July 2014	In Progress		16/10/2014										
	Transformation	Programme Office	Advice	Wilts on line project - grant verification	July 2014	In Progress		N/A										
	Children's Social Care	Special Educational Needs & Disability	Operational	SEN Provision (phase 2)	July 2014	In Progress		N/A										Agreed to use days allocation to extend testing in Phase 1 audit.
	Transformation	Programme Office	Advice	SIBS Project	August 2014	In Progress		N/A										
	Finance	VAT	Operational	Payment and Recovery of VAT	July 2014	In Progress		06/11/2014										
	Adult Care Commissioning & Housing	Safeguarding (Adults)	Operational	Safeguarding	January 2015	In Progress		08/10/2014										
	Adult Social Care Operations	Care Homes	Operational	Client Property	January 2015	In Progress		19/12/2014										
	Client Support	Planning, Reporting & Advice	Advice	Planning, Reporting & Advice, including schools support	2014/15	In Progress		N/A										
	Schools & Learning	Schools	School	Individual Schools Audits	2014/15	In Progress		N/A										
AUDITS AT REVIEW, DISCUSSION OR DRAFT STAGE (STATUS GREEN)																		
	People & Business Services	Expense Claims	Operational	Expense Claims - HMRC	July 2014	Draft			17/10/2014	22/10/2014								
	Public Health & Public Protection	Environmental Health	Operational	Private Water Supplies	April 2014	Draft			16/10/2014	05/08/2014								The audit commenced later than planned due to delays in getting access to the relevant IT system.
	Public Health & Public Protection	Emergency Planning	Operational	Emergency Planning	April 2014	Draft			15/10/2014	30/09/2014								
	Highways & Transport	Highways	Operational	Highways & Streetscene Contract	July 2014	Draft			10/10/2014	15/09/2014								
	Highways & Transport	Car Parking Services	Operational	Residential Parking Permits	April 2014	Draft			02/10/2014	17/09/2014								
	Adult Care Commissioning & Housing	Court of Protection	Operational	Court of Protection	April 2014	Draft			17/09/2014	18/08/2014								Additional time required by management to review the discussion document so the draft report was issued later than originally planned.
	Children's Social Care	Special Educational Needs & Disability (SEND)	Non Opinion	SEN Provision	April 2014	Draft			29/09/2014	23/09/2014								
2014 - 15 AUDITS COMPLETED (STATUS GREEN)																		
	Highways & Transport	Passenger Transport	Grant Certification	Bus Subsidy Grant	September 2014	Final	Non opinion					0	0	0	0	0	0	
	Public Health & Public Protection	Public Health	Grant Certification	Public Health Grant Certification	April 2014	Final	Non opinion					0	0	0	0	0	0	
	People & Business Services	Carbon Reduction Commitment Scheme	Operational	Carbon Reduction Commitment Scheme	April 2014	Final	Reasonable					8	0	0	5	1	2	
	Highways & Transport	Highways	Grant Certification	Highways Maintenance Grant Certification	June 2014	Final	Non opinion					0	0	0	0	0	0	
	Transformation	Closure of Offices	Follow Up	Access Passes	August 2014	Final	Follow up					0	0	0	0	0	0	
	Finance	Accounts Payable	Governance, Fraud & Corruption	Creditor Warnings	July 2014	Final	Non opinion					0	0	0	0	0	0	
CARRIED FORWARD 2013 - 14 COMPLETED (STATUS GREEN)																		
	Adult Social Care Operations	Vulnerable Adults	Follow Up	Vulnerable Adults follow up	2013/14	Final	Follow up											
	People & Business Services	Restructuring & Redundancies	Operational	Voluntary redundancies	2013/14	Final	Substantial					0	0	0	0	0	0	
	Legal & Democratic	Electoral Services	ICT	Xpress Payroll	2013/14	Final	Reasonable					3	0	0	3	0	0	
	Children's Social Care	Child Placements	Operational	Independent Reviewing Process	2013/14	Final	Reasonable					5	0	1	3	1	0	
	Children's Social Care	Foster Carers	Operational	Foster Carer Reports	2013/14	Final	Partial					23	3	11	8	1	0	
	Environment, Waste & Leisure	Leisure	Operational	Legionella and COSHH	2013/14	Final	Reasonable					7	0	0	5	2	0	
	Finance	General Ledger & Financial Accounting	Key Control	General Ledger & Financial Accounting	2013/14	Final	Substantial					4	0	0	1	3	0	
	People & Business Services	Workforce	Operational	Employment Tracking	2013/14	Final	Partial					8	0	5	3	0	0	
	Schools & Learning	Benchmarking	School	Schools - Benchmarking	2013/14	Final	Non opinion											
	Schools & Learning	Payment Cards	School	Schools - Payment Cards	2013/14	Final	Non opinion											

APPENDIX C

Schedule of Potential Significant Risks Identified from Internal Audit Work during the period 1 April 2014 – 30 September 2014

NEW RISKS IDENTIFIED DURING THE PERIOD 1 APRIL 2014 TO 30 SEPTEMBER 2014								
Ref	No	Name of Audit	Weaknesses Found	Risk Identified	Recommended Action	Managers Agreed Action	Agreed Date of Action	Managers Update
NONE IDENTIFIED FROM INTERNAL AUDIT WORK DURING THIS PERIOD								

Summary of Key Points Relating to “Partial or No Assurance” Reviews

AUDIT TITLE	AUDITORS OPINION
Foster Carer Reports	The audit opinion is a reflection of the way in which the process to assess and review foster carers is carried out. The findings of the audit have revealed that legally required standards and timescales are not always evidenced or met. Significant concerns were identified in particular with the efficiency and legal compliance of the assessment of Regulation 24 carers. Changes to the way in which decision making is evidenced throughout all processes need to be made to ensure accountability and justification of decisions can be made.
Employment Tracking	This audit reviewed how information on people paid outside the payroll is gathered. However, the process is inefficient and it reveals, retrospectively, that some people have been engaged without going through the expected procurement route. There is a need to capture information on people before they are engaged in working off the payroll and to assess the purpose for engaging them and the terms by which they are engaged, including an evaluation against the HMRC regulations.

APPENDIX E

RECOMMENDATIONS NOT ACCEPTED

This report details recommendations that have not been accepted by management where the residual risk is medium and above and the assurance provided is partial or no.

Audit	Assurance	Residual risk score	Description	Priority	Management Response
QL Housing Management System	No	High	I recommend that all Passwords conform to the Corporate Password Policy.	4	<p>There is no 'default' password in operation. It is not standard practice to issue temporary permissions and the example given throughout the audit was one of only two ever used on the system.</p> <p>This was implemented as a temporary measure and set incorrectly by the SSPM. It is not a default password and each process has a separate temporary password set by the System Controller. Technically it would be possible for every process to have a temporary access set with each process being allocated a different password. This was explained at the end of the audit meeting prior to the draft report.</p>
Employment Tracking	Partial	Medium	I recommend that the casual and the non-payroll workforce inputs are presented as a full time equivalent to measure against the employee and agency headcount. This would present a clearer measure via the number of people days paid for in each quarter and changing relationship between the use of, employed and contracted workers. The cost of each should be presented alongside to demonstrate whether or not savings are being realised as the relationship of inputs change.	3	<p>The quarterly workforce reports provide a wide range of statistical information on numbers of permanent employees and the cost of agency staff. There is a consistent set of employment cost figures for permanent, Casual and for agency staff along with a commentary on this, this should be sufficient for a comparison across the board.</p> <p>Information is provided on agency workers for comparison. Including an equivalent Fte.</p> <p>The variation on casual workers can be highly volatile/seasonal leading to inappropriate comparisons.</p> <p>Suggest that the information provided is appropriate and can be supplemented with further reporting if there is any suggestion that this is warranted.</p>

OUTSTANDING RECOMMENDATIONS, 3 MONTHS AFTER FINAL REPORT ISSUE

Audit Name	Assigned to	Final Report Issue Date	Description	Priority	Due Date	Status	Ref	Management Comments
Imprest Accounts	WUC Corporate Director - Statutory role of Director of Childrens Services	23/08/2013	I recommend that written procedures are developed for administering Imprest and Petty Cash accounts. These should include handing over procedures for when post-holders change or are on leave.	4	31/12/2013	Outstanding	22525	A full review of the financial regulations has been undertaken and the updated set approved. A review of the guidance notes for imprest/petty cash accounts has now taken place. The guidance is pending final sign off.
Health & Safety Inspections	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	18/09/2013	I recommend that the Head of Occupational Health & Safety monitors the relevant service risk registers and action plans on SharePoint to ensure that these are consistent with corporate health & safety policies and initiatives.	3	30/10/2013	Outstanding	22601	It was agreed with CLT and cabinet that a full review will take place. A preliminary research exercise increased the potential scale and scope. It currently sits on the corporate risk register with an anticipated completion date of March 2015.
Licensing	WUC Corporate Director - Statutory role of Director of Adult Social Services	08/11/2013	I recommend that a fully costed breakdown of the fees and charges is maintained in order to justify a challenge to the charge levied.	3	28/02/2014	Agreed	23069	Audit were advised that due to organisational changes that responsibility for this recommendation now sits elsewhere but we have not had the opportunity to contact them for a response in time for this Committee.
Licensing	WUC Corporate Director - Statutory role of Director of Adult Social Services	08/11/2013	I recommend that the password structure be amended to ensure it complies with the Wiltshire Council Password Policy.	3	28/02/2014	Outstanding	23135	This is part of the DPIT project team, unfortunately the challenge has been a gap in project management / Northgate support. We have a PP rep who has been pushing this and a range of other Northgate issues.
Quality Assurance Checks	WUC Corporate Director - Statutory role of Director of Childrens Services	27/11/2013	I recommend that the Information Assurance Team continue to devise a new Assurance Check around Firewalls in order to check rules, ensure patching and that all unnecessary services have been disabled. It would also be useful to include the details and results of any penetration testing results done by third parties in the Assurance Checks SharePoint area, so that all assurance material is kept in one area and is available to those who need to see it. Other items could be added over time to provide a comprehensive security portfolio.	3	31/03/2014	Agreed	22126	Response awaited

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Audit Name	Assigned to	Final Report Issue Date	Description	Priority	Due Date	Status	Ref	Management Comments
Quality Assurance Checks	WUC Corporate Director - Statutory role of Director of Childrens Services	27/11/2013	I recommend that the Information Assurance Team ensure clear reporting lines and reporting procedures are included in the Assurance Checks documentation to ensure that the right people know when there is an issue with any of the checks and can also determine if any of the checks have not been undertaken.	3	28/02/2014	Agreed	23174	Response awaited
Quality Assurance Checks	WUC Corporate Director - Statutory role of Director of Childrens Services	27/11/2013	I recommend that a defined escalation process be devised between Governance and Information Services so that all identified threats can be followed up in a timely manner. This will ensure that the Council gains the most benefit out of the Assurance process as far as comfort and robustness are concerned.	4	31/03/2014	Agreed	23175	Response awaited
Passenger Transport Safeguarding	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	03/12/2013	I recommend that the General Terms and Conditions for Passenger Transport contracts should be reviewed to ensure all details are up to date, in particular the safeguarding clause.	3	31/01/2014	Outstanding	22978	This issue is being discussed further with a view to gaining corporate agreement for more resource
Passenger Transport Safeguarding	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	03/12/2013	I recommend that the handbooks for drivers and passenger assistants be reviewed together, alongside the new safeguarding policy and contract terms and conditions, so both handbooks contain consistent information and advice.	3	28/02/2014	Outstanding	23128	This issue is being discussed further with a view to gaining corporate agreement for more resource
Payments outside SRM	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	05/12/2013	I recommend that the Accounts Payable Manager ensures that guidance will be issued to define when an FB60 payment request is to be used. This should include confirmation of when an FB60 form should be used and a revision of the list of exemptions.	4	30/04/2015	Outstanding	23358	FIT project team currently assessing the way forward with the project
Payments outside SRM	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	05/12/2013	I recommend that the Accounts Payable Manager ensures that the separation of duties is always demonstrated.	3	31/01/2014	Outstanding	23359	Revised implementation date March 2015

APPENDIX F

OUTSTANDING RECOMMENDATIONS, 3 MONTHS AFTER FINAL REPORT ISSUE

Audit Name	Assigned to	Final Report Issue Date	Description	Priority	Due Date	Status	Ref	Management Comments
Payments outside SRM	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	05/12/2013	I recommend that the FIT Review Project Team aim to make arrangements for scanning all invoices and payment requests to aid the payments process.	3	30/04/2015	Outstanding	23423	FIT project team currently assessing the way forward with the project
Payments outside SRM	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	05/12/2013	I recommend that the Accounts Payable Manager considers carrying out a study on a random sample of different payment requests to compare the average turnaround of each process with a view to informing the FIT Review.	3	30/04/2015	Outstanding	23424	Agreed implementation date not yet due
Payments outside SRM	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	05/12/2013	I recommend that the FIT Review Project Team should ensure that clear, concise, head line guidance is provided on the Council's Intranet, The Wire, that joins up the various processes and is available in one area. Council officers should be able to go to one webpage and be told what they have to do to make a purchase that complies with Council rules and regulations and how the payment is expected to be processed.	4	30/04/2015	Outstanding	23425	FIT project team currently assessing the way forward with the project
Payments outside SRM	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	05/12/2013	I recommend the FIT Review Project Team ensures awareness is increased among all Council staff involved in procurement and purchasing of the preferred processes that should be used and that a more rigorous regime will be applied to enforce compliance.	4	30/04/2015	Outstanding	23426	FIT project team currently assessing the way forward with the project
Payments outside SRM	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	05/12/2013	I recommend that the FIT Review Project Team consider approaches to change the culture from doing things the way it has been done to encouraging officers to ask is this the correct way to order and pay for goods and services on behalf of the Council.	4	30/04/2015	Outstanding	23427	FIT project team currently assessing the way forward with the project

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Audit Name	Assigned to	Final Report Issue Date	Description	Priority	Due Date	Status	Ref	Management Comments
Payments outside SRM	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	05/12/2013	I recommend that the FIT Review Project Team look at training and guidance materials to consider if this can be rationalised and co-ordinated so officers understand the process from ordering to payment through to recording costs for budget monitoring. Also, to target refresher training to service areas where procurement and payments knowledge is likely to have been lost or reduced due to structural change.	4	30/04/2015	Outstanding	23428	FIT project team currently assessing the way forward with the project
Payments outside SRM	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	05/12/2013	I recommend the Accounts Payable Manager ensures that where a signature is not present on the FB60 form, the audit trail evidences the required separation of duties.	3	31/01/2014	Outstanding	23526	Revised implementation date March 2015
Debt Management	WUC Corporate Director - Statutory role of Director of Childrens Services	06/12/2013	I recommend that service areas are made aware of the documentation and evidence that they need to retain to support the debt management process. The AR2 sales Processes Workbook could be amended to include these requirements. This could also include a reference to the Legal guidance.	4	30/11/2014	Outstanding	23545	best practice invoice - completed as this is now in the sales processing course and guidance. Income management policy – This has not been completed and will not reach the target date of November 2014 as the FIT project team is currently assessing the whole project. Implementation date is TBA. Training – This is complete as the training has now resumed again
Debt Management	WUC Corporate Director - Statutory role of Director of Childrens Services	06/12/2013	I recommend that service management and staff should ensure that they are aware of their service area's responsibility for debt management and this should be in line with corporate guidance.	4	30/11/2014	Outstanding	23551	This has not been completed and will not reach the target date of November 2014 as the FIT project team is currently assessing the whole project. Implementation date is TBA
Debt Management	WUC Corporate Director - Statutory role of Director of Childrens Services	06/12/2013	I recommend that services use debtor reports so that debts are regularly reviewed and monitored.	4	31/01/2014	Outstanding	23578	The reports were devised and have been rolled out to some budget managers – there is still more work to do on this

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OUTSTANDING RECOMMENDATIONS, 3 MONTHS AFTER FINAL REPORT ISSUE

Audit Name	Assigned to	Final Report Issue Date	Description	Priority	Due Date	Status	Ref	Management Comments
Contract Clauses	WUC Corporate Director - Statutory role of Director of Adult Social Services	25/02/2014	The latest 'Procurement and Contract Rules' should be reviewed to ensure no details have been overlooked in particular contracts over £100,000 being required to be overseen by Legal Services and where necessary, for those with material value, for continued involvement with Legal Services. This should then be communicated to all staff involved with tenders and contracts so that they are aware of this requirement.	5	31/05/2014	Outstanding	23172	The rules were due to go to Cabinet for July after some delays, but due to the Procurement review it has been decided that the rules changes need to await the outcome and reflect new governance and other requirements such as new EU procurement regulations to be in UK Law early 2015. This should follow on quickly from the conclusion of the review.
Contract Clauses	WUC Corporate Director - Statutory role of Director of Adult Social Services	25/02/2014	I recommend that procedures should be put in place to ensure all contracts are included in the Contracts Register.	4	01/01/2016	Outstanding	23312	The procurement review will support a system which will capture all contracts. This will be developed from April 2015.
Contract Clauses	WUC Corporate Director - Statutory role of Director of Adult Social Services	25/02/2014	I recommend that the Contracts Register is adapted to include a record that Legal Services have been made aware of all contracts with an estimated value of over £100,000. This will evidence Legal Services involvement.	3	01/01/2016	Outstanding	23523	The procurement review will ensure that requirements for legal involvement are well managed. This will begin to be developed from April 2015. In the meantime we will reinforce the requirement to devolved procurement teams.
Homes 4 Wiltshire	WUC Corporate Director - Statutory role of Director of Adult Social Services	10/03/2014	I recommend that the Council introduces restrictions through the software used in the bidding process to prevent customers from bidding on properties they do not qualify to occupy.	3	30/09/2014	Outstanding	23146	New system will be implemented in Sept 2014 and restrictions will apply – new policy going live on 9th December 2014
Homes 4 Wiltshire	WUC Corporate Director - Statutory role of Director of Adult Social Services	10/03/2014	I recommend that the Homes 4 Wiltshire web page is amended to invite individuals with complaints about the bidding and shortlisting process to inform the Council of their concerns. Agreements with RSLs should include a clause that the Council has access to complaints received by the RSL.	3	24/09/2014	Outstanding	23177	These are being reviewed and will be included on the new site from Sept 2014.
Homes 4 Wiltshire	WUC Corporate Director - Statutory role of Director of Adult Social Services	10/03/2014	I recommend that the RSL's should be required, as part of the Homes 4 Wiltshire scheme to make their own Lettings Policies available to prospective tenants.	3	30/09/2014	Outstanding	23216	These are being requested in preparation for the new policy going live in December 2014

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Audit Name	Assigned to	Final Report Issue Date	Description	Priority	Due Date	Status	Ref	Management Comments
Northgate Benefit System	WUC Corporate Director - Statutory role of Director of Childrens Services	17/03/2014	I recommend that the Council should develop an Authorised Access Matrix for the Northgate Revenues and Benefits system to demonstrate that there are no unidentified Segregation of Duties conflicts in the way that Job Roles and Action Groups have been configured.	4	31/10/2014	Outstanding	24028	Work has now started on the authorised access matrix.
Payroll	WUC Corporate Director - Statutory role of Director of Childrens Services	07/04/2014	I recommend that starter forms should be fully completed, whether for councillors or co-optees.	3	31/07/2014	Agreed	24380	Response awaited
Payroll	WUC Corporate Director - Statutory role of Director of Childrens Services	07/04/2014	I recommend that special responsibility allowances should be notified to payroll using a standard form which facilitates the correct treatment of multiple special responsibility allowances.	3	31/07/2014	Agreed	24381	Response awaited
Payroll	WUC Corporate Director - Statutory role of Director of Childrens Services	07/04/2014	I recommend that managers be advised of the importance of maintaining credible evidence that checks of identity and right to work have been properly undertaken.	4	07/04/2014	Agreed	24384	Response awaited
WC_QL Housing Management System	WUC Corporate Director - Statutory role of Director of Adult Social Services	14/04/2014	I recommend that enquiries are made with the system supplier, Aareon, to ascertain whether a report can be produced to show the date of activities such as the locking of a User Account. This is to provide management with evidence that such tasks are undertaken within acceptable timescales.	3	30/09/2014	Agreed	24433	Works due for completion October 14. Implementation in consultation with IT upgrade.
Accounts Receivable	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	17/04/2014	I recommend that the Finance Director ensures the Corporate Write off Policy is finalised and issued.	4	30/04/2014	Agreed	24130	Response awaited
Flexible Working	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	24/04/2014	I recommend that all flexible working application requests should be completed and retained on the HR employee record system. This will allow for meaningful oversight across the organisation and ensures that all HR matters are retained on the employee files should there be any future disputes around flexible working discussions.	3	31/10/2014	Agreed	24877	Agreed implementation date not yet due

OUTSTANDING RECOMMENDATIONS, 3 MONTHS AFTER FINAL REPORT ISSUE

Audit Name	Assigned to	Final Report Issue Date	Description	Priority	Due Date	Status	Ref	Management Comments
Flexible Working	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	24/04/2014	I recommend that clear procedures are made available to all managers across the Authority. This should include clarity on retention of supporting documentation as part of the consideration on flexible working requests.	3	30/06/2014	Agreed	24878	Response awaited
Welfare reform Act	WUC Corporate Director - Statutory role of Director of Childrens Services	24/04/2014	I recommend that close monitoring of small debts should be completed in order to identify customers who are struggling to pay their Council Tax due to the changes made regarding Welfare Reform. Details of these customers should be sent to the Housing Team in case there are Rent arrears that need to be tackled at the same time.	3	30/04/2014	Agreed	24791	Response awaited
File Storage (Manual Files)	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/05/2014	I recommend that a Corporate initiative is set up whereby all services are to identify all boxes within their area, and are to label and catalogue them according to the most recent policies and procedures. Whilst it is acknowledged that this is a huge task, this is an opportune time to undertake this as part of the project for storage of files/IT equipment/office furniture. In turn this will provide a base point from which new information can be added, and the Council will know what information it holds and therefore, when it should be disposed of.	5	31/07/2014	Agreed	23294	Response awaited
File Storage (Manual Files)	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/05/2014	I recommend that the clear and readily available information relating to the retrieval of files at Bourne Hill be adapted to apply across the rest of the Council so that anyone can find out how to retrieve files from anywhere without having to email people for advice or spend time on fruitless intranet searches.	4	30/04/2014	Agreed	23295	Response awaited
File Storage (Manual Files)	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/05/2014	I recommend that the boxes of files currently held at Crown and ReStore are included in the review outlined in Recommendation 1.1. This would enable the Council to know what all the information is, destroy the information no longer needed, and therefore cut down on storage costs. In addition, the environmental factors would be known and could be insured accordingly.	4	31/07/2014	Agreed	23297	Response awaited

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Audit Name	Assigned to	Final Report Issue Date	Description	Priority	Due Date	Status	Ref	Management Comments
File Storage (Manual Files)	WUC Corporate Director - Statutory role of Director of Childrens Services	12/05/2014	I recommend that a review of all intranet documentation relating to Information Management is undertaken so that only up to date and consistent guidance is available. This would cut down confusion and make pertinent information easier to find.	3	31/03/2014	Agreed	23298	Response awaited
File Storage (Manual Files)	WUC Corporate Director - Statutory role of Director of Childrens Services	12/05/2014	I recommend that it may be of benefit to have a regular review of each service's information management regime, to ascertain whether on-going evaluations of information, storage and disposals actually take place, to avoid unnecessary hoarding and costs.	3	31/03/2014	Agreed	23299	Response awaited
File Storage (Manual Files)	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/05/2014	Each Service undertakes an exercise to ensure that precise time spans are inserted into the Retention Schedule rather than just inserting 'Best Practice', so that there is no ambiguity as to how long types of information should be held before destruction takes place.	4	31/03/2014	Agreed	23300	Response awaited
File Storage (Manual Files)	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/05/2014	I recommend that the Information Assurance and Policy Officer for Information Management should undertake regular reviews on how information is managed within services, but should not be involved in the day to day practicalities of information management so that he does not have a segregation of duties conflict between what he does and what he reports. His regular reviews should be reported to Heads of Service so that any lack of control can be highlighted to a staff member with enough authority to take steps to mitigate it.	3	31/03/2014	Agreed	23301	Response awaited
Housing Rents	WUC Corporate Director - Statutory role of Director of Adult Social Services	16/05/2014	I recommend that a procedure is developed which covers all aspects of housing rent arrears recovery and monitoring to ensure staff are aware of their roles and responsibilities in this respect.	4	30/06/2014	Outstanding	24665	Draft policies have been drawn up and awaiting comments from relevant officers and approval by the Housing Board.
Housing Rents	WUC Corporate Director - Statutory role of Director of Adult Social Services	16/05/2014	I recommend that arrangements for the referral of former tenant arrears for tracing or County Court judgement are instigated as soon as possible given the marked increase in former tenant arrears balances.	4	30/06/2014	Outstanding	24668	Tracing now being done in house and a procedure for quicker referral to recovery or write off is being drafted.

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OUTSTANDING RECOMMENDATIONS, 3 MONTHS AFTER FINAL REPORT ISSUE

Audit Name	Assigned to	Final Report Issue Date	Description	Priority	Due Date	Status	Ref	Management Comments
Housing Rents	WUC Corporate Director - Statutory role of Director of Adult Social Services	16/05/2014	I recommend that all former tenant arrears cases be reviewed to establish whether they can be economically and realistically recovered.	4	30/06/2014	Outstanding	24670	Tracing now being completed in house and write offs are permitted under the current FTA policy. However post is currently vacant (recruitment in progress) and will result in a delay on reviewing some accounts.
Housing Rents	WUC Corporate Director - Statutory role of Director of Adult Social Services	16/05/2014	I recommend that all current tenant accounts are reviewed as a matter of urgency to determine outstanding recovery action.	4	15/05/2014	Outstanding	24672	Draft Procedure being produced and to be implemented by end Nov 14.
Fleet	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	19/05/2014	I recommend that Fleet Services management should ensure that in future the programme of driver licence checking will be completed on an annual basis.	4	31/12/2014	Outstanding	23303	Environment Services Fleet have reduced the number of unauthorised drivers. We are planning to further reduce the deficit by the due date. We achieved this by additional holding open registration dates for staff to attend in different hubs throughout the county which has been extremely successful. We also send a noncompliance report HR, detailing drivers who have failed to provide documents after being requested several times, or from lack of engagement. HR then escalate this matter to HoS to progress. Environment Services, Fleet have increased the communications sent out to staff by sending regular messages on The Wire, Managers Wire and also keeping the internal website up to date with information. KPIs have recently been set to measure the outputs of licence checks, this is recorded nationally as well as to the team in team meetings.
SAP IT Key Control	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/06/2014	I recommend that the Application Support Manager liaise with CGI to review and update the Security Policy.	3	01/10/2014	Outstanding	23962	A very recent (14/10/14) decision to extend ongoing application support with CGI but remove hardware hosting from the contract means that this document will require significant reworking as part of the service transition. This will be completed following the contract amendments due in early Feb 2015.

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Audit Name	Assigned to	Final Report Issue Date	Description	Priority	Due Date	Status	Ref	Management Comments
SAP IT Key Control	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/06/2014	I recommend that the Application Support Manager reviews the users with access to submit programs for background processing in BIP430 and ERP400 and removes access where unnecessarily allocated.	3	01/11/2014	Outstanding	24421	In Progress – pending response from Finance Teams
SAP IT Key Control	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/06/2014	I recommend that the SAP Specific Change Management Process be reviewed and amended to firstly reflect the change from Logica to CGI, secondly provide distinction between the types of changes transported and how these should be managed and thirdly provide more guidance regarding the type and level of testing required.	4	30/11/2014	Outstanding	24761	In Progress, version 2 of document currently in review. This was discussed directly with SWAP auditor on 14/10/14 and an outline review plan agreed
SAP IT Key Control	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/06/2014	I recommend that each transport clearly identifies the classification of the change - to includes classifications such as master data, configuration or program.	3	30/11/2014	Agreed	24762	In Progress, version 2 of document currently in review. This was discussed directly with SWAP auditor on 14/10/14 and an outline review plan agreed
SAP IT Key Control	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/06/2014	I recommend where a transport falls within the corporate definition of a major, significant or normal change the change is recorded on Service Manager.	3	30/11/2014	Agreed	24823	In Progress, version 2 of document currently in review. This was discussed directly with SWAP auditor on 14/10/14 and an outline review plan agreed
SAP IT Key Control	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/06/2014	I recommend that requests and approvals are retained for all transports.	3	30/11/2014	Agreed	24824	In Progress, version 2 of document currently in review. This was discussed directly with SWAP auditor on 14/10/14 and an outline review plan agreed
SAP IT Key Control	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/06/2014	I recommend that the SAP Transport Spreadsheet records all test outcomes for all environments regardless as to the type of change and who completed the testing.	3	30/11/2014	Agreed	24825	In Progress, version 2 of document currently in review. This was discussed directly with SWAP auditor on 14/10/14 and an outline review plan agreed
SAP IT Key Control	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/06/2014	I recommend that evidence of the type and level of testing is retained for all transports. A description of the type and level of testing should be recorded on the SAP Transport Spreadsheet in the comments box for each environment.	3	30/11/2014	Agreed	24826	In Progress, version 2 of document currently in review. This was discussed directly with SWAP auditor on 14/10/14 and an outline review plan agreed

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Audit Name	Assigned to	Final Report Issue Date	Description	Priority	Due Date	Status	Ref	Management Comments
SAP IT Key Control	WUC Corporate Director - Statutory role of Returning Officer and Electoral Registration Officer	12/06/2014	I recommend that changes are tested by both the business and IT.	3	30/11/2014	Agreed	24827	In Progress, version 2 of document currently in review. This was discussed directly with SWAP auditor on 14/10/14 and an outline review plan agreed
Civica Cash Receipting	WUC Corporate Director - Statutory role of Director of Childrens Services	16/06/2014	I recommend that records maintained should also log the dates any actions taken as a result of review of user accounts.	3	31/12/2014	Outstanding	24283	Not yet due. The Global user account review is carried out annually so this will be picked up in that review.
Civica Cash Receipting	WUC Corporate Director - Statutory role of Director of Childrens Services	16/06/2014	I recommend that the Council develops a System User Policy for the Civica system to set out the rules and requirements applicable to staff using the system to ensure they can be held accountable for their actions.	4	31/07/2014	Outstanding	24334	The corporate approach to PCI DSS has yet to be clarified and is still with IASG / Risk management etc. The recommendation requirements will be heavily driven by PCI requirements so this has not yet been auctioned pending the corporate approach to this.
Civica Cash Receipting	WUC Corporate Director - Statutory role of Director of Childrens Services	16/06/2014	I recommend that all historic accounts which do not reflect current protocol for setting user names should be disabled and replaced.	3	31/12/2014	Outstanding	24403	This is nearing completion and will be fully implemented well in advance of the target date,