

## **Council Report**

Audit Committee Meeting –23 November 2016

### **Title**

Internal Audit Progress Report for the two months ending 31 October 2016.

### **Is this a Key Decision and has it been included on the Forward Plan?**

No.

### **Strategic Director Approving Submission of the Report**

Judith Badger, Strategic Director, Finance and Customer Services.

### **Report Author(s)**

David Webster, Head of Internal Audit

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### **Ward(s) Affected**

All wards.

### **Executive Summary**

This report provides a summary of Internal Audit work completed during the period September and October 2016 and the key issues that have arisen from it. It also provides information regarding the performance of the Internal Audit function during the period.

Performance against key indicators is generally positive, although delivery of the planned programme of work remains behind schedule due mainly to vacancies and other service priorities. The Assistant Director Audit, ICT and Procurement and the Chief Internal Auditor both left the Authority during this period. Two new staff commenced in October including the new Head of Internal Audit, however it has been necessary to review and amend the audit plan to ensure it is achievable and sufficient to give the required coverage.

Following the presentation of the PWC review of Internal Audit report to the Audit Committee in February 2016, Veritau Ltd was commissioned to independently review and provide commentary on Internal Audit progress reports presented to the Audit Committee in 2016/17. Veritau Ltd has reviewed the attached report and have stated "*We've reviewed the report and made a number of suggestions on presentation and highlighted areas for review. Overall, the report accurately reflects the work being undertaken by the team*".

### **Recommendations**

**The Audit Committee is asked to:**

- i) Note the Internal Audit work undertaken since the last Audit Committee, September and October 2016, and the key issues that have arisen from it.**
- ii) Note the information contained regarding the performance of Internal Audit and the actions being taken by management in respect of the performance.**

**iii) Note the independent assurance provided by Veritau Ltd on the report.**

**List of Appendices Included**

Appendix 1 – Internal Audit Progress Report for the two months ending 31 October 2016.

**Background Papers**

UK Public Sector Internal Audit Standards and Associated Local Government Application Note.

Accounts and Audit (England) Regulations 2015.

**Consideration by any other Council Committee, Scrutiny or Advisory Panel**

No.

**Council Approval Required**

No.

## **Title: Internal Audit Progress Report for the two months ending 31 October 2016**

### **1. Recommendations**

The Audit Committee is asked to:

- i) Note the Internal Audit work undertaken since the last Audit Committee, in the period September and October 2016, and the key issues that have arisen from it.
- ii) Note the information contained regarding the performance of Internal Audit and the actions being taken by management in respect of the performance.
- iii) Note the independent assurance provided by Veritau Ltd on the report.

### **2. Background**

- 2.1 Internal Audit produced a risk based Annual Audit Plan in accordance with the UK Public Sector Internal Audit Standards. This was received by the Audit Committee at its meeting on 27 April 2016. The Plan is regularly reviewed and monitored during the year so that it provides sufficient coverage of the key risks facing the Council.
- 2.2 Since the last meeting the plan has been the subject of a half year review. All Strategic Directors have been consulted to bring it up to date and match it to the available resources, whilst ensuring that it provides sufficient coverage to enable the year end Internal Audit opinion to be reached.
- 2.3 At the end of the financial year, Internal Audit will produce an Annual Internal Audit Report, which will provide our overall opinion on the adequacy of the Council's control environment and compliance with it during the year.
- 2.4 This is the third progress report and summarises the main activities of the Internal Audit service for the period since the last Audit Committee, in the period September and October 2016.

### **3. Key Issues**

- 3.1 The third progress report is attached at **Appendix 1** and includes the following information:
  - The Audit Planning Process
  - Audit work, planned and responsive, undertaken during the period
  - Management response to audit reports
  - Internal Audit performance indicators.
- 3.2 Headlines from the report include:
  - An Internal Audit Plan for 2016/17 was produced in line with the UK Public Sector Internal Audit Standards.
  - The plan has been reviewed and updated at the half year. Although there is an overall reduction in audit days it is still sufficient to give the required coverage. In the context of the changes happening within the service during this year so far, this is not a disturbing position. The changes being made now will increase efficiencies in future years.

- Despite the challenges it faces, Internal Audit is exceeding other key performance targets, and feedback on several pieces of work completed demonstrate value added by the Service. This is demonstrating some positive progress on the improvement journey.
- Management responses and action plans were in place for most recommendations made by Internal Audit during the period. Management demonstrates a conscientious response to audit recommendations and overall ensures recommendations to improve internal controls are implemented. Details of the numbers of recommendations made; agreed; implemented and outstanding are also included in the progress report.

3.3 Internal Audit progress reports are scheduled to be presented to the Audit Committee at each of its meetings during 2016/17. Veritau Ltd has been asked to review and provide independent comment on the progress reports. Veritau Ltd reviewed a draft copy of the progress report and selected supporting information. Veritau concluded: *“We’ve reviewed the report and made a number of suggestions on presentation and highlighted areas for review. Overall, the report accurately reflects the work being undertaken by the team”*.

#### **4. Options considered and recommended proposal**

4.1 This report is presented to enable the Audit Committee to fulfil its responsibility for overseeing the work of Internal Audit. It provides a summary of Internal Audit work completed and the key issues arising from it for the two months ending 31 October 2016 and information about the performance of the Internal Audit function during this period.

#### **5. Consultation**

5.1 All Internal Audit reports referred to in this report have been discussed and agreed with management in the respective service areas.

#### **6. Timetable and Accountability for Implementing this Decision**

6.1 The Audit Committee is asked to receive this report at its November 2016 meeting.

#### **7. Financial and Procurement Implications**

7.1 There are no direct financial or procurement implications arising from this report. The budget for the Internal Audit function is contained within the budget for the Finance and Customer Services Directorate.

#### **8. Legal Implications**

8.1 The provision of Internal Audit is a statutory requirement for all local authorities that is set out in the Accounts and Audit (England) Regulations 2015. These state:

*“each principal authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”*

8.2 Internal Audit also has a role in helping the Council to fulfil its responsibilities under s.151 of the Local Government Act 1972, which are:

*“each local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs”*

## 9. Human Resources Implications

9.1 There are no direct Human Resources implications arising from this report. However, it should be noted that the Chief Internal Auditor and the Assistant Director Audit, ICT and Procurement both left the Authority on 30<sup>th</sup> September 2016 and the new Head of Internal Audit (HIA) commenced on 17<sup>th</sup> October 2016, reporting directly to the Strategic Director Finance and Customer Services. A Senior Auditor has also been appointed and commenced work on 3<sup>rd</sup> October 2016. The department still has a vacancy, but is currently using a contract auditor. Recruitment has commenced to fill the vacancy.

## 10. Implications for Children and Young People and Vulnerable Adults

10.1 This document constitutes a report of progress against delivery of the Internal Audit Plan 2016/17. A significant proportion of the Plan is devoted to the examination of risks facing Children and Young People’s Services and Adult Social Care, and that remains the case after the review of the plan.

## 11. Equalities and Human Rights Implications

11.1 There are no direct Equalities and Human Rights Implications arising from this report.

## 12. Implications for Partners and Other Directorates

12.1 Internal Audit is an integral part of the Council’s Governance Framework, which is wholly related to the achievement of the Council’s objectives, including those set out in the Corporate Improvement Plan and Children’s Services Improvement Plan.

## 13. Risks and Mitigation

13.1 The following risks have been identified.

| Risk   | Likelihood | Impact | Mitigation  |
|--|------------|--------|---|
| Internal Audit may not deliver sufficient audit work to enable an opinion to be provided on the Council’s control environment. | Low        | High   | Likelihood has been downgraded from medium to low, following the recruitment of a Head of Internal Audit and a senior auditor, and the retention of temporary auditor, along with projections of work that will be completed by 31 March 2017. The plan has been reviewed to ensure it is relevant and will enable the opinion to be reached. |
| Audit recommendations may not be   | Low        | High   | Internal Audit has an established process for the follow up of agreed audit recommendations. This includes  |

|   |  |  |   |
|---|--|--|---|
| implemented, leaving the Council exposed to risk. |  |  | escalation to the appropriate Assistant Director and Strategic Director in cases of non-compliance. Management response to and implementation of audit recommendations is currently good. |
|---|--|--|---|

**14. Accountable Officer(s)**

David Webster, Head of Internal Audit.

**Finance and Customer Services Directorate**

**Internal Audit Progress Report for the two months ending 31 October 2016**

**1. Purpose of the Report**

- 1.1 To provide a summary of Internal Audit work completed and the key issues arising from it for the period since the last Audit Committee, covering September and October 2016.
- 1.2 To provide information regarding the performance of the Internal Audit function during the period.

**2. Introduction**

- 2.1 Internal Audit produced a risk based Annual Internal Audit Plan in accordance with the UK Public Sector Internal Audit Standards (PSIAS). This was received by the Audit Committee at its meeting on 27 April 2016. The plan is regularly monitored and reviewed during the year so that it provides sufficient coverage of the key risks facing the Council.
- 2.2 At the end of the financial year, Internal Audit will produce an Annual Internal Audit Report, which will incorporate an overall opinion on the adequacy of the Council's control environment and compliance with it during the year.
- 2.3 This report summarises the main activities of the Internal Audit service for the period since the last Audit Committee, covering September and October 2016. The report is presented to the Audit Committee to enable the Committee to fulfil its responsibility for overseeing the work of Internal Audit.

**3. Legislation Surrounding Internal Audit**

- 3.1 The provision of Internal Audit is a statutory requirement for all local authorities that for the period under consideration is set out in the Accounts and Audit (England) Regulations 2015. These state:

*“each principal authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”*

- 3.2 Internal Audit also has an important role in helping the Council to fulfil its responsibilities under s.151 of the Local Government Act 1972, which are that:

*“each local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs”.*

- 3.3 In order to deliver its functions as determined by statute and professional standards, Internal Audit has unrestricted coverage and access to all

employees, records and assets of the Council. It has the authority to enter any Council premises and receive prompt response, every assistance, all information and explanation from Council employees and Council Members. Additionally, it has unrestricted access to, and the freedom to report to, the Commissioners appointed by the Government, The Chief Executive; Head of Paid Service, the Responsible Financial Officer, the Monitoring Officer and the Audit Committee as per the requirements set out in PSIAS and the Internal Audit Charter.

#### **4. Audit Planning Process**

4.1 The 2016/17 Audit Plan was produced in line with the UK Public Sector Internal Audit Standards and examined the whole audit universe, taking into account of the following:

- Analysis of the Council's risk registers
- Examination of revenue and capital budgets
- Cumulative audit knowledge and experience of previous work undertaken
- Review of both Corporate Improvement and Service Plan objectives and priorities
- Discussions with Strategic Directors and Directors
- Knowledge of existing management and control environments
- Professional judgement on the risk of fraud or error.

4.2 The 2016/17 Audit Plan was approved by Audit Committee on 27 April 2016.

#### **5. Factors affecting audit work completion during the period April to August 2016**

5.1 The service has faced a very significant transition period involving a restructure and a further reduction in resources available to the team to 7fte for 2016/17 (from 9fte in 2015/16). During the Summer 2016 the Service has operated with only 4ftes with an additional temporary contracted auditor, due to vacancies within the Team. Two of the three vacant posts have now been filled; one being at senior auditor level and the other being the appointment of a new Head of Internal Audit. Both commenced in October 2016. It is hoped to fill the third vacant post in the New Year.

5.2 In addition to a shortfall in resources, various other factors have continued to impact on the delivery of planned audit work, including:

- There has been no let-up in the demand for responsive audit work on potential irregularities or in response to whistleblowing allegations (100 days used from an annual provision of 120 days).
- Work and time required to progress actions in the PWC Review of Internal Audit Action Plan, and the implementation of and the assessment of compliance with the UK Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN) Action Plan (60 days)
- Devotion of resources into ensuring progress on the delivery of recommendations contained in the Anti-Fraud and Corruption Action Plan.
- Devotion of resources to update a number of key documents that have also been presented to the Audit Committee, including the Internal Audit Charter; Strategy, and Anti-Fraud and Corruption Strategy and Policy.

- Carried forward work from the 2015/16 audit plan (85 days)

5.3 The Veritau commentary on the Quarter 1 Progress Report in July included the following paragraph about reporting on the plan.

We would also suggest that aiming for 100% completion of the audit plan by year end is probably unrealistic. Even where the majority of fieldwork can be completed by March, there will inevitably be delays in finalising work. Most services we are aware of tend to set targets of audit plan completion in the range 80 - 90% - the point at which this is measured varies (end of March or end of April). The key is to make it clear that audit work is actually an ongoing process and % completion figures of less than 100% are a reflection of this. Veritau currently works on the basis of a 93% target for completion by the end of April. Actual planning years are April to March and we manage brought forward / carried forward work as part of work scheduling arrangements.

5.4 In the context of the challenges facing the Service and the changes happening during this year so far, the Service has made strong efforts and reasonable progress in keeping in touch with expectations relating to the delivery of planned work.

5.5 The Strategic Director Finance and Customer Services and Head of Internal Audit will continue to closely manage the situation, adjusting resources wherever required to ensure the service delivers the audit plan and achieves the necessary improvements outlined in the PWC report in February 2016.

## 6. Half year review of the Audit Plan

6.1 The 2016/17 Audit plan has been reviewed and updated. The aims of the review were to ensure that the plan remained relevant to match the available resources to the plan and to ensure that the plan enabled the Head of Internal to give his annual opinion on the adequacy and effectiveness of the control environment. The contents of the plan were discussed and agreed with each Strategic Director. This included examining the scope of the work and noting where assurance had been gained from other sources. Progress against the original plan, the amount of work to be completed and the current staffing structure of the department were also examined. It is important to note that this is an entirely normal process and position to be reached.

6.2 The result of the review is shown in **Appendix A**. This shows the original plan, the decision taken during the review and the impact on the plan for the full year. Where an audit has been removed from the plan or the days reduced the reasoning behind that decision is given. The overall result is a reduction in planned audit days from 1143 to 968. This gives a balanced coverage of all Directorates and is sufficient to enable the year end opinion to be reached.

## 7 Audit Work Undertaken During the Period

7.1 Internal Audit provides an 'opinion' on the control environment for all systems or services which are subject to audit review. These are taken into consideration when forming our overall opinion on the Council's control environment.

- 7.2 As part of its improvement plans, Internal Audit has introduced a new Executive Summary and reporting format, and a new opinion assessment scale. This provides four levels of assurance for any area under examination, these being “Substantial Assurance”, “Reasonable Assurance” “Partial Assurance” and “No Assurance”. This approach is considered to be more informative than the previous simple “adequate” / “inadequate” opinion that was given. However, because of the overlap in approaches, this report includes opinions provided under both approaches. Audit opinions and a brief comment for all audit work concluded since the last Audit Committee are set out in **Appendix B**.
- 7.3 In addition to the planned audit assurance work, Internal Audit also carries out responsive work and investigations into any allegations of fraud, corruption or other irregularity. Details of significant responsive work carried out since the last Audit Committee are set out in **Appendix C**.
- 7.4 There were no adverse opinions issued during the period.

## **8. Management Response to Audit Reports**

- 8.1 Following the completion of audit work, draft reports are sent to the responsible managers to obtain their agreement to the report and commitment to the implementation of recommendations. This results in the production of agreed action plans, containing details of implementation dates and the officers responsible for delivery.
- 8.2 An Action Plan has been agreed in respect of each final audit report issued. See Appendix A for further details.
- 8.3 Confirmation of implementation of audit recommendations is sought from service managers, in most cases two months after actions have been agreed. Where fundamental weaknesses in internal control arrangements have been identified, more detailed follow work is undertaken.
- 8.4 Internal Audit has now also introduced procedures to report any lack of progress in implementing recommendations to Directorate Leadership Teams, and where relevant, the Strategic Leadership Team and the Audit Committee.
- 8.5 A list of the number of recommendations made and their current status is attached at **Appendix D**. This now includes recommendations made in 2015/16 which are still outstanding. These will continue to be followed up with management.

## **9. Work for Outside Bodies**

- 9.1 During the period Internal Audit provided audit services on a fee earning basis to one academy. Since academies are separate legal entities to the Council, this work does not have any impact on our overall opinion of the Council’s control environment.

## **10. Internal Audit Performance Indicators**

- 10.1 Internal Audit’s performance against a number of indicators is summarised below:

| <b>Performance Indicator</b>  | <b>2016/17 Target</b> | <b>Apr to Aug 2016</b> | <b>Sept and Oct 2016</b> |
|---|-----------------------|------------------------|--------------------------|
| Draft reports issued within 15 working days of field work being completed.  | 95%                   | 96%                    | 100%                     |
| Percentage of 3 star (fundamental control weakness) recommendations agreed. | 100%                  | 100%                   | 100%                     |
| Chargeable Time / Gross Time.   | 72%                   | 75%                    | 77%                      |
| Audits completed within planned time <sup>*1</sup>                          | 95%                   | 96%                    | 100%                     |
| Cost per Chargeable Day.  | £295                  | £284                   | £280                     |
| Client Satisfaction Survey.   | 100%                  | 100%                   | 100%                     |

### Impact of Internal Audit

10.2 Since the last Audit Committee one client satisfaction surveys has been received, awarding 4 stars (the highest mark) for the work done by Internal Audit. A more robust system of issuing surveys will be implemented to ensure a greater amount of feedback is received.

10.3 Internal Audit continues to support management by carrying out a diverse and significant amount of responsive / investigatory work, including:

- Helping the Council improve and obtain assurance over its safeguarding of information following building decants, including securing no action by the Information Commissioner through the remedial action implemented
- Carrying out an audit identifying improvements ensuring young people receive the assessments and support they need when returning from care, in accordance with pathway planning requirements
- Carrying out a follow-up audit, showing progress made by the Licensing Service and highlighting outstanding priorities
- Highlighting lessons in the way a market unit was allocated, following complaints made by a trader
- Providing assurance that concerns about the Council's handling of a specific nuisance complaint were unfounded
- Providing advice relating to cash holding at Council premises.

10.4 The Service is making reasonable progress in implementing improvement action plans.

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<sup>1</sup> A 20% tolerance is currently allowed for any unforeseen variations arising during planned work

## **11 Future Development**

- 11.1 The Council is in the process of procuring integrated internal audit software for the department. When fully implemented the software will integrate all aspects of the internal audit cycle: strategic planning; scheduling; scoping; testing; reporting; recommendation tracking; client satisfaction; time and performance management. It will entail a large amount of work initially but will greatly increase the efficiency of the team in the future. It is hoped to start the introduction of the software in the New Year.

## Internal Audit Plan 2016/17

| Audit Area   | Assurance Objective  | Source of Audit   | Summary of Proposed Audit Work  | Original Audit Days | Half Year Review / Days to complete  | Amended total Audit Days |
|--|--|---|---|---------------------|--|--------------------------|
| <b>CHILDREN &amp; YOUNG PEOPLE'S SERVICES – Original Total 170 Audit Days. Revised Total 115 Audit Days, 95 to complete.</b> |  |   |   |                     |  |                          |
| <b>Family Care</b>   | To ensure that children placed away from birth parents within family / friends settings are properly looked after. | Audit Risk Assessment and CS Risk S01(013)<br><br>CYPS Improvement Plan                     | Test the safeguards in place to ensure children are adequately assessed and supported by family and friends placements in accordance with statutory and Rotherham standards. Assess the adequacy of the Council's response to the recent judicial review of this area.  | <b>15</b>           | <b>Retain</b><br><br><b>15</b>   | <b>15</b>                |
| <b>Sustainable Improvements: Children and Young Peoples Quality Assurance Framework</b>                                      | To ensure that Children and Young People's Services has an effective quality assurance framework in place.         | Audit Risk Assessment<br><br>External Inspection Frameworks & reports<br><br>CYPS Imp Plan. | To establish progress towards RMBC meeting Ofsted Recommendation 2: <i>"Carry out effective performance management and quality assurance arrangements and ensure that they are well understood"</i> (Ofsted 2. Nov. 14).<br><br>We will carry out tests to assess the Council's progress in meeting Ofsted Inspection Framework Key Measures (35.7 to 35.8).<br><br>We will seek to obtain evidence | <b>15</b>           | <b>Remove</b><br><b>There is already a strong audit trail from external sources.</b><br><b>0</b> | <b>0</b>                 |

## Appendix A

| Audit Area                                 | Assurance Objective  | Source of Audit  | Summary of Proposed Audit Work  | Original Audit Days | Half Year Review / Days to complete   | Amended total Audit Days |
|--|--|--|---|---------------------|---|--------------------------|
|  |  |  | that CYPS Improvement Plan activity in relation to QA and Performance has been achieved, implemented and embedded.  |                     |   |                          |
| <b>Children in Care Placements Process</b> | To ensure that the placement process delivers children the care they need and the Council secures value for money. | Audit Risk Assessment<br><br>External reports<br><br>CS Risk S01(0043) | We will assess the adequacy of the Council's processes to ensure that Children's needs are met through robust contract compliance activity. We will also check that the commissioning and procurement arrangements are compliant with the Contract Standing Orders.             | <b>15</b>           | <b>Remove<br/>A review has just been completed.<br/>No added value from an audit.</b><br><br><b>0</b> | <b>0</b>                 |
| <b>Direct Payments</b>                     | To ensure that the Council has proper arrangements for the administration of Direct Payments                       | Audit Risk Assessment  | The audit will test compliance with procedures for administering direct payments, including the periodic review of needs and entitlement and arrangements for the prevention and detection of fraud. This audit will run in conjunction with Adult Social Care Direct Payments. | <b>10</b>           | <b>Retain</b><br><br><b>10</b>  | <b>10</b>                |
| <b>Children missing</b>                    | To ensure that children who go missing from home or care are properly catered for.                                 | CYPS Improvement Plan  | The audit will check that adequate action has been taken to address the November 2014 Ofsted Inspection finding " <i>children who go missing from home or care do not receive a good enough service</i> ". We will also clarify the progress of CYPS Improvement Plan in        | <b>15</b>           | <b>Retain –<br/>Recent review by Ofsted. IA to follow up this review</b><br><br><b>5</b>              | <b>5</b>                 |

## Appendix A

| <i>Audit Area</i>   | <i>Assurance Objective</i>  | <i>Source of Audit</i>       | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i> | <i>Amended total Audit Days</i> |
|---|---|------------------------------|---|----------------------------|--|---------------------------------|
|   |   |                              | <p>respect to identifying and responding to children missing from home or care. We will also seek to provide assurance in respect of the Council's planned activity to achieve readiness to undergo the 'deep dive' Ofsted Targeted Inspection: Child Sexual Exploitation and Children Missing from Home, Care or Education. Published 14 January 2016.</p>   |                            |  |                                 |
| <p><b>New Children's Social Care System: Liquid Logic</b></p> | <p>To ensure that Children's Services are supported by an information system that enables them to delivery statutory functions.</p> | <p>Audit Risk Assessment</p> | <p>Weaknesses in the current system were highlighted by the Casey Report and a new system is to be implemented, delivery of this is crucial to the Improvement Plan. An internal audit undertaken in the fourth quarter of 2015/16 highlighted significant risks to the safe implementation of this project.</p> <p>Through proactive involvement in the system development, Internal Audit will highlight to senior management risks and advise on their mitigation. Internal Audit will also attend meetings of the Programme Board that has recently been established following a review of the project's governance arrangements.</p> | <p><b>15</b></p>           | <p><b>Completed</b><br/><b>0</b></p>       | <p><b>15</b></p>                |

## Appendix A

| <i>Audit Area</i>  | <i>Assurance Objective</i>   | <i>Source of Audit</i>                                       | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i>                                | <i>Amended total Audit Days</i> |
|--|--|--|---|----------------------------|---|---------------------------------|
| <b>Children's Homes</b>                                      | To ensure that systems are in place to ensure the proper administration of children's homes. | Audit Risk Assessment  | We will carry out the two mandatory audits in accordance with grant certification requirements.   | <b>5</b>                   | <b>Retain</b><br><br><b>5</b>   | <b>5</b>                        |
| <b>Troubled Families Grant</b>                               | To ensure that the Council claims grant properly.  | Mandatory  | We will carry out the two mandatory audits in accordance with grant certification requirements.   | <b>5</b>                   | <b>Completed</b><br><br><b>0</b>  | <b>5</b>                        |
| <b>Fostering Allowances</b>                                  | To ensure that payments made to foster carers are correct.                                   | Audit Risk Assessment<br><br>Area of significant expenditure | We will carry out a review to assess the adequacy of arrangements for paying those providing foster care within the borough. This will include both foster carers engaged directly by the Council and those engaged through agencies.   | <b>15</b>                  | <b>Retain.</b><br><b>Report already taken to Cabinet</b><br><br><b>10</b> | <b>10</b>                       |
| <b>Procedures for investigation of safeguarding concerns</b> | To ensure that safeguarding concerns are properly investigated.                              | Previous audit work relating to Home to School Transport.    | The audit will check for compliance with LADO (Local Authority Designated Officer) procedures. We will also consider the adequacy of arrangements for ensuring that safeguarding concerns are passed through to the appropriate team, wherever they arise in the Council or in partner organisations. | <b>10</b>                  | <b>Retain</b><br><br><b>10</b>  | <b>10</b>                       |

## Appendix A

| <i>Audit Area</i>                        | <i>Assurance Objective</i>  | <i>Source of Audit</i>          | <i>Summary of Proposed Audit Work</i>  | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i> | <i>Amended total Audit Days</i> |
|--|---|---------------------------------|--|----------------------------|--|---------------------------------|
| <b>Schools: Financial Administration</b> | To ensure that the finances of maintained schools are being administered properly.  | Area of significant expenditure | We will visit four schools/pupil referral units to check that they are managing their delegated budgets in accordance with proper financial administration arrangements. Our work will include checking compliance with Financial Regulations for Schools and the Fair Funding Scheme.   | <b>35</b>                  | <b>Retain Low risk</b><br><br><b>15</b>    | <b>15</b>                       |
| <b>Early Years Childcare Provision</b>   | To ensure that payments to independent sector childcare providers are made in accordance with conditions attached to the funding.                 | Audit risk assessment           | We will conduct a review to ensure that payments to childcare providers are made in accordance with the conditions attached to the funding.  | <b>15</b>                  | <b>Retain</b><br><br><b>15</b>             | <b>15</b>                       |
| <b>Schools Deficit Budget</b>            | To ensure that the risks associated with schools operating with, or falling into, deficit budgets are recorded, mitigated and strictly monitored. | Director                        | We will conduct a review of procedures for agreeing in-year deficit budgets and budgetary controls in place (within the school and CYPS Finance) to control and monitor budgets. In addition, we will examine performance at schools in deficit and report on any risks associated with any schools in deficit and rated as poorly performing. | <b>0</b>                   | <b>Addition</b><br><br><b>10</b>           | <b>10</b>                       |

**ADULT CARE AND HOUSING– Original Total 135 Audit Days. Revised Total 100 Audit Days, 75 to complete.**

## Appendix A

| <i>Audit Area</i>                                | <i>Assurance Objective</i>   | <i>Source of Audit</i>               | <i>Summary of Proposed Audit Work</i>  | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i>                    | <i>Amended total Audit Days</i> |
|--|--|--------------------------------------|--|----------------------------|---|---------------------------------|
| <b>Housing Repairs and Maintenance Contracts</b> | To ensure that the Council has effective contract management arrangements with respect to its contracts with Mears and Willmott Dixon Partnership. | Area of significant expenditure      | The audit will check that there are appropriate contract management processes in place, including verification checks on the cost collection workbook, performance indicators and the process for authorising variations. The audit will also follow up on previously made recommendations in this area. | <b>20</b>                  | <b>Retain Confirming contract management</b><br><br><b>10</b> | <b>10</b>                       |
| <b>Housing Capital Programme</b>                 | To ensure that the Council has robust contract management arrangements for the Housing Capital Programme.  | High area of spend                   | The audit will review the adequacy of the Council's contract management arrangements for the Housing capital programme, including procurement arrangements and the process for the checking of accounts during the currency of the contract and at final account stage.                                  | <b>20</b>                  | <b>Retain High level check only</b><br><br><b>10</b>          | <b>10</b>                       |
| <b>Housing IHMS Phase 2</b>                      | To ensure the successful implementation of the 2 <sup>nd</sup> phase of the IHMS system.   | Business critical system             | The audit will assess the Council's preparedness for the implementation of phase 2 of the Integrated Housing Management System. The audit will follow a similar format to that carried out for the Phase 1 implementation.   | <b>15</b>                  | <b>Completed</b><br><br><b>0</b>                              | <b>15</b>                       |
| <b>Housing Rents System</b>                      | To ensure the new housing rents system is fit for  | New system Audit required to support | A review will be carried out to assess the adequacy of the system of internal control in the   | <b>20</b>                  | <b>Retain Part done last year –</b>                           | <b>10</b>                       |

## Appendix A

| <i>Audit Area</i>                            | <i>Assurance Objective</i>   | <i>Source of Audit</i>  | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i>             | <i>Amended total Audit Days</i> |
|--|--|---|---|----------------------------|--|---------------------------------|
|  | purpose and is operating in line with expectations.                        | KPMG's audit of the Council's Statement of Accounts                             | new system. The audit will include testing the procedures for generation of the rent roll, arrears recovery, authorisation of write offs. We will also check that reconciliations between Housing Rents and other fundamental financial systems e.g. general ledger, housing benefits are being completed and reviewed on a timely basis.   |                            | <b>follow up</b><br><b>10</b>                          |                                 |
| <b>Housing Revenue Account Business Plan</b> | Ensure that Housing Revenue Account Business Plan is delivered.            | Risk register<br><br>Potential material impact on Council's financial position. | Ongoing assurance around the risks associated with management of key risks in the Business Plan. Our work will include an assessment of arrangements to mitigate the risks around the impact on housing rents collection performance of welfare reform and social housing size criteria, sensitivity of assumptions around right to buy take up and potential cost overruns on schemes. | <b>10</b>                  | <b>Retain External report received</b><br><br><b>5</b> | <b>5</b>                        |
| <b>Adult Social Care Direct Payments</b>     | To ensure that payments made via the direct payments system are bona fide. | Request from management   | Following the service review of Direct Payments, Internal Audit will carry out a programme of checks on sample of Direct Payment accounts. As part of this we will assess the arrangements for the prevention and detection of fraud.   | <b>20</b>                  | <b>Retain</b><br><br><b>20</b>                         | <b>20</b>                       |

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| <i>Audit Area</i>  | <i>Assurance Objective</i>   | <i>Source of Audit</i>  | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i>                 | <i>Amended total Audit Days</i> |
|--|--|---|---|----------------------------|--|---------------------------------|
| <b>Adult Social Care Supported Living</b>  | Ensure that adults receive the care they need.   | Significant control weaknesses in 2015/16 audit.                | Audit to assess the Council's contract compliance framework, including checks that client care records are up to date and subject to quality review.  | <b>10</b>                  | <b>Retain</b><br><br><b>10</b>                             | <b>10</b>                       |
| <b>Adult Social Care Social Care Establishments</b>  | Ensure that systems are in place to monitor the quality and effective running of residential homes, day centres and other establishments.            | Audit risk assessment.  | We will carry out a programme of visits to Adult Social Care establishments to check for compliance with financial administration procedures. This will include checks on clients' personal monies.   | <b>20</b>                  | <b>In progress</b><br><br><b>10</b>                        | <b>20</b>                       |
| <b><i>PUBLIC HEALTH – Original Total 35 Audit Days. Revised Total 25 Audit Days, 25 to complete.</i></b> |  |   |   |                            |  |                                 |
| <b>Public Health Commissioning Payments Process</b>  | To assess the adequacy of the processes in place for making payments to GPs, Pharmacies and other providers for Public Health commissioned services. | Area of high expenditure.<br><br>Concerns raised by management. | Internal Audit will visit a sample of surgeries and pharmacies to obtain evidence that services claimed for have been carried out as per clinical records. Clarification on the Council's right of access to records will need to be sought prior to commencement of this audit. We will also examine the arrangements for the prevention and detection of fraud. | <b>25</b>                  | <b>Retain Overall review of framework</b><br><br><b>15</b> | <b>15</b>                       |
| <b>Public Health Commissioning Contract Compliance</b>   | To assess the adequacy of Council's arrangements for   | Audit risk assessment   | Internal Audit will assess the adequacy of arrangements for checking that providers have the appropriate training and   | <b>10</b>                  | <b>Remove Link to review of framework</b>                  | <b>0</b>                        |

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| <i>Audit Area</i>   | <i>Assurance Objective</i>   | <i>Source of Audit</i>                          | <i>Summary of Proposed Audit Work</i>  | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i> | <i>Amended total Audit Days</i> |
|---|--|---|--|----------------------------|--|---------------------------------|
| <b>Process</b>  | ensuring that GP's, pharmacies and other providers carry out their work in accordance with contract                                  |   | qualifications to carry out their functions and that sufficient insurance cover is in place.   |                            | 0  |                                 |
| <b>Public Health Grant Spend</b>  | To assess how the public health budget has been spent across the borough and verify that it has been spent on Public Health Outcomes | Raised by Director                              | Internal Audit will discuss the scope of the audit with PH, and also utilise the work of Doncaster Council who have recently conducted an audit in this area and have agreed to share their remit scope and findings.  | 0                          | <b>Addition to the plan</b><br><br>10      | 10                              |
| <p><b><i>REGENERATION &amp; ENVIRONMENT SERVICES – Original Total 165 Audit Days. Revised Total 165 Audit Days, 92 to complete.</i></b></p> |  |   |  |                            |  |                                 |
| <b>Business Continuity Arrangements</b>   | To ensure that RMBC has effective Business Continuity arrangements in place.   | Strategic Risk Register                         | We will review the progress made by services across the Council in producing business continuity plans and ensure that they are robust and have been properly documented. We will check that there are arrangements in place for periodically updating, reviewing and testing these plans. | 15                         | Retain<br><br>15                           | 15                              |
| <b>Contract Management</b>  | To ensure that the Council has effective management arrangements in  | Service Risk Register (projects & partnerships) | The audit will check that there are appropriate contract management processes in place, including verification checks on the cost collection workbook, performance   | 20                         | Retain<br><br>20                           | 20                              |

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| <i>Audit Area</i>  | <i>Assurance Objective</i>  | <i>Source of Audit</i>                              | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i> | <i>Amended total Audit Days</i> |
|--|---|---|---|----------------------------|--|---------------------------------|
|  | place for both revenue and capital contracts.   | Capital Programme                                   | indicators and the process for authorising variations. The audit will also follow up on previously made recommendations in this area e.g. A57 and Firsby Reservoir. The scope will include both capital contracts e.g. major highways infrastructure projects and revenue contracts e.g. D C Leisure.                               |                            |  |                                 |
| <b>Licensing Administration and Licensing Enforcement</b>            | To ensure that the Licensing function is fit for purpose so as to contribute to: <ul style="list-style-type: none"> <li>• the prevention of crime and disorder</li> <li>• public safety</li> <li>• the prevention of public nuisance</li> <li>• the protection of children from harm</li> </ul> | Corporate Improvement Plan<br>Service risk register | We will review compliance with the new Licensing policy and procedures, including a follow up piece of work to check that licences are only issued once all essential checks (e.g. DBS) have been performed. The review will also check that the Council's new procedures around enforcement are being complied with.               | <b>30</b>                  | <b>In progress</b><br><br><b>1</b>         | <b>30</b>                       |
| <b>Waste Disposal including operation of BDR facility at Manvers</b> | To ensure that there are proper financial management and governance procedures in place for the new Waste Treatment facility at Manvers.  | Service Risk Register                               | The audit will test compliance with contract conditions in accordance with Project Agreement. The audit will focus on the robustness of the payments process and the accuracy and validity performance data, focusing particularly in those performance measures that have financial or service delivery implications. We will also | <b>15</b>                  | <b>Completed</b><br><br><b>0</b>           | <b>15</b>                       |

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| <i>Audit Area</i>                          | <i>Assurance Objective</i>  | <i>Source of Audit</i>                               | <i>Summary of Proposed Audit Work</i>  | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i>                        | <i>Amended total Audit Days</i> |
|--|---|--|--|----------------------------|---|---------------------------------|
|  |   |  | undertake work for the external auditor, as in previous years.   |                            |   |                                 |
| <b>Heritage Services</b>                   | To ensure that the Council's Historical Sites are safeguarded from deterioration, neglect and vandalism and are safe to the public. | Service Risk Register                                | We will compliance test the arrangements for safeguarding historical sites and museum assets. As part of this we will assess the effectiveness of the regime for structural inspections.   | <b>10</b>                  | <b>In progress</b><br><br><b>6</b>                                | <b>10</b>                       |
| <b>Corporate Landlord Responsibilities</b> | To ensure that the Council's operational and non-operational estate is safe.  | Audit risk assessment<br>Corporate manslaughter risk | We will carry out an audit of the systems and processes to ensure compliance with statutory responsibilities for both operational and non-operational land and buildings. The audit will include gas inspections, electrical testing, asbestos, legionella and fire risk assessment.                                       | <b>20</b>                  | <b>Retain Self-assessment has been completed</b><br><br><b>10</b> | <b>10</b>                       |
| <b>Income Collection</b>                   | To ensure that the Council has robust arrangements for income collection at its establishments.                                     | Budget Book  | Our audit will assess the adequacy of the arrangements for the identification, collection, recording and reconciliation of income at establishments. This work will be carried out on an unannounced spot check basis. Establishments could include country parks, markets, civic theatre, visitors centre, car parks etc. | <b>20</b>                  | <b>In progress</b><br><br><b>7</b>                                | <b>20</b>                       |

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| <i>Audit Area</i>  | <i>Assurance Objective</i>   | <i>Source of Audit</i>   | <i>Summary of Proposed Audit Work</i>  | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i>  | <i>Amended total Audit Days</i> |
|--|--|--|--|----------------------------|---|---------------------------------|
| <b>Hellaby Depot:<br/>Fleet contract /<br/>Hire of plant<br/>and equipment</b>   | To ensure that robust arrangements are in place at the Hellaby Depot for management of the fleet contract and the hire of plant and equipment. | Audit Risk Assessment  | We will check that the arrangements for the procurement of services in relation to the fleet and the hire of plant, equipment and vehicles are compliant with the competitive procurement requirements of Contract Standing Orders. We will also check that the Council has effective arrangements in place for monitoring the charges made by suppliers on these contracts. | <b>15</b>                  | <b>In progress<br/><br/>13</b>              | <b>15</b>                       |
| <b>Schools Catering Service<br/><br/>Building Cleaning Service</b>   | To ensure that the Schools Catering Service and the Building Cleaning Service maintain financial stability.                                    | Area of significant expenditure and income   | We will carry out a review to assess the adequacy of administration arrangements in these traded services, including checking that up to date business plans are in place.   | <b>20</b>                  | <b>Retain – moved from CYPS<br/><br/>20</b> | <b>20</b>                       |
| <b><i>FINANCE AND CUSTOMER SERVICES – Original Total 185 Audit Days. Revised Total 165 Audit Days, 81 to complete.</i></b> |  |  |  |                            |   |                                 |
| <b>Housing Benefits and Council Tax Reduction</b>  | To ensure that the Council has proper arrangements for the administration of Housing Benefits and Council Tax Support.                         | Core s.151 responsibility.<br><br>Total annual transaction value of c. £90million (housing | We will perform a risk based audit of the Benefits and Council Tax Support system in accordance with CIPFA guidelines. Our checks will include assessing the implementation of the recently introduced risk based verification framework. We will verify the   | <b>15</b>                  | <b>Completed<br/><br/>0</b>                 | <b>15</b>                       |

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| <i>Audit Area</i>                          | <i>Assurance Objective</i>   | <i>Source of Audit</i>  | <i>Summary of Proposed Audit Work</i>  | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i> | <i>Amended total Audit Days</i> |
|--|--|---|--|----------------------------|--|---------------------------------|
|  |  | benefit) and £21million (council tax support).  | operation of key controls, including reconciliation to other financial systems (e.g. general ledger, housing rents) and the production and review of exception reports.  |                            |  |                                 |
| <b>Creditor Payments / Purchase to Pay</b> | To ensure that the Council has proper arrangements for making payments to suppliers for goods and services | Core s.151 responsibility.<br><br>Total annual transaction annual value of c. £300million | We will conduct a risk based audit of the Creditors systems in accordance with CIPFA guidelines. We will verify the operation of key controls, including reconciliation to other financial systems and the production and review of exception reports. We will take account of the forthcoming peer review in determining the nature, extent and timing of our audit procedures. | <b>15</b>                  | <b>Completed</b><br><br><b>0</b>           | <b>15</b>                       |
| <b>Creditor Payments / Purchase to Pay</b> | To ensure that the Council has proper arrangements for making payments to suppliers for goods and services | Director  | We will conduct a review of the use of call off orders and the use of authorisation codes by procurement staff.  | <b>0</b>                   | <b>Addition</b><br><br><b>10</b>           | <b>10</b>                       |
| <b>Procurement</b>                         | To ensure that the Council has effective arrangements to ensure value for money when buying goods and      | Finance & Corporate Risk Register ref FCS13.<br><br>Annual trade value of c.              | The audit will determine whether there are adequate arrangements in place for the renewal of contracts, compliance with EU procurement rules and Council Standing Orders. This will include reviewing cases where  | <b>15</b>                  | <b>In progress</b><br><br><b>1</b>         | <b>15</b>                       |

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| <i>Audit Area</i>  | <i>Assurance Objective</i>   | <i>Source of Audit</i>  | <i>Summary of Proposed Audit Work</i>  | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i> | <i>Amended total Audit Days</i> |
|--------------------|--|---|--|----------------------------|--|---------------------------------|
|                    | services.  | £224m   | exemptions have been obtained. We will determine progress against Annual Procurement Service Plan and will take account the forthcoming peer review in determining the nature, extent and timing of our audit procedures.  |                            |  |                                 |
| <b>Council Tax</b> | Ensure that the Council has proper arrangements for the collection of Council Tax. | Core s.151 responsibility.<br><br>Total annual transaction value of c. £97m | Risk based audit of the Council Tax system in accordance with CIPFA guidelines. We will verify the operation of key controls, including reconciliation to other financial systems and the production and review of exception reports.  | <b>10</b>                  | <b>Completed</b><br><br><b>0</b>           | <b>10</b>                       |
| <b>Debtors</b>     | To ensure that the Council has proper arrangements for the collection of debt.     | Core s.151 responsibility.<br><br>Total annual transaction value of c. £59m | We will conduct a risk based audit of the Debtors system in accordance with CIPFA guidelines. We will verify the operation of key controls, including reconciliation to other financial systems and the production and review of exception reports. Sundry Debtors are currently evaluating two tenders i.e. Civica (current supplier) and ABS (current supplier of general ledger) for the provision of a new system. We will consider this when determining the nature, extent and timing of our work. | <b>10</b>                  | <b>In progress</b><br><br><b>8</b>         | <b>10</b>                       |

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| <i>Audit Area</i>  | <i>Assurance Objective</i>  | <i>Source of Audit</i>   | <i>Summary of Proposed Audit Work</i>  | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i> | <i>Amended total Audit Days</i> |
|--|---|--|--|----------------------------|--|---------------------------------|
| <b>NNDR</b>  | To ensure that the Council has proper arrangements for the collection of national non domestic rates.               | Core s.151 responsibility.<br><br>Total annual transaction value of c. £74m                | We will conduct a risk based audit of the NNDR system in accordance with CIPFA guidelines. We will verify the operation of key controls, including reconciliation to other financial systems and the production and review of exception reports.   | <b>10</b>                  | <b>In progress</b><br><br><b>1</b>         | <b>10</b>                       |
| <b>Adult Social Care Financial Assessments</b>                               | To ensure that the Council has proper arrangements for carrying out financial assessments.                          | Audit risk assessment.   | Audit of compliance with the financial assessment process, including detailed checks on a sample of assessments and deferred payment agreements. We will also review the implications on the Council's financial assessment processes arising from implementation of the Care Act 2014.  | <b>10</b>                  | <b>Retain</b><br><br><b>10</b>             | <b>10</b>                       |
| <b>Legal Services: Freedom of Information / Data Subject Access Requests</b> | To ensure the Council is dealing with Freedom of Information requests and Data Subject Access requests effectively. | Finance & Corporate Risk Register ref FCS14<br><br>Inadequate opinion from previous audit. | Audit of compliance with the statutory requirements for responding to freedom of information and data subject access requests. As part of this we will check that the Council has effective arrangements for the programme management of this function through directorates and for ensuring responses are subject to quality assurance. | <b>10</b>                  | <b>Retain</b><br><br><b>10</b>             | <b>10</b>                       |

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| <i>Audit Area</i>                             | <i>Assurance Objective</i>  | <i>Source of Audit</i>   | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i> | <i>Amended total Audit Days</i> |
|---|---|--|---|----------------------------|--|---------------------------------|
| <b>Legal Services: Information Governance</b> | To ensure that the Council has effective information governance arrangements.                   | Penalties for information security breaches can reach £500,000 per breach. Even heavier fines are being proposed in the new EU General Data Protection Regulations | <p>We will conduct an audit to assess the level of compliance by the Council with the national Information Governance Toolkit. This audit will assess:</p> <ul style="list-style-type: none"> <li>• Assignment of key information governance roles, including, including the Senior Information Risk Owner, the Caldicott Guardian, and the Head of Information Governance;</li> <li>• Adequacy of policy and procedural framework for IG governance;</li> <li>• Sufficiency of training to individual staff in IG responsibilities.</li> </ul> <p>We will also check compliance with Data Protection Acts. In light of the incidents in 2015/16 we will also review the arrangements for the closure of Council buildings.</p> | <b>20</b>                  | <b>In progress</b><br><br><b>11</b>        | <b>20</b>                       |
| <b>Whistleblowing Procedures</b>              | To ensure that the Council listens to whistle-blowers and investigates their concerns properly. | Audit risk assessment  | We will conduct a review to provide independent assurance to Commissioners and Audit Committee over the effective application of the Council's whistleblowing arrangements. Internal Audit will also be kept informed of all whistleblowing   | <b>10</b>                  | <b>Retain</b><br><br><b>10</b>             | <b>10</b>                       |

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| <i>Audit Area</i>                | <i>Assurance Objective</i>  | <i>Source of Audit</i>  | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i>      | <i>Amended total Audit Days</i> |
|----------------------------------|---|---|---|----------------------------|---|---------------------------------|
|                                  |   |   | reports so that we can consider the impact they have on our overall opinion concerning the control environment.   |                            |   |                                 |
| <b>ICT:<br/>Active Directory</b> | To ensure Active Directory arrangements are effective.  | Audit risk assessment   | We will review the management of Active Directory to assess its maintenance, whether it is up to date and its alignment with the organisational structure.  | <b>10</b>                  | <b>Retain<br/>10</b>                            | <b>(external)<br/>10</b>        |
| <b>ICT:<br/>Network Security</b> | Ensure sufficient security arrangements are in place to protect the Council's network and business critical systems | Audit risk assessment<br>Finance & Corporate Risk Register<br>ref FCS15 | We will assess the Council's network security arrangements by reviewing the results of external penetration testing and the findings arising from the annual IT Health checks. We will also perform a check of the PSN Code of Connection return prior to submission.   | <b>10</b>                  | <b>Remove External assurance received<br/>0</b> | <b>0</b>                        |
| <b>ICT:<br/>Asset Management</b> | Ensure that the Council has effective arrangements to manage its ICT assets.  | Corporate ICT Manager   | We will assess the Council's ICT asset management arrangements against best practice standards. This will include: <ul style="list-style-type: none"> <li>• Procedures for updating IT asset registers for new starters, leavers, transfers or other HR related events</li> <li>• Performance of electronic stocktakes of ICT inventory and manual stocktakes of ICT in storage.</li> <li>• Maintenance of ICT asset inventory</li> </ul> | <b>10</b>                  | <b>Draft Report<br/>0</b>                       | <b>10</b>                       |

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| <i>Audit Area</i>               | <i>Assurance Objective</i>   | <i>Source of Audit</i>                     | <i>Summary of Proposed Audit Work</i>  | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i>  | <i>Amended total Audit Days</i>    |
|---------------------------------|--|--|--|----------------------------|---|------------------------------------|
|                                 |  |  | <ul style="list-style-type: none"> <li>• Clarity of policy on asset life cycle for IT equipment</li> <li>• Compliance with competitive procurement requirements</li> </ul>   |                            |   |                                    |
| <b>ICT: Data Security</b>       | Ensure that the Council has effective arrangements in place to protect its own data and its service users' data. | Audit risk assessment<br><br>Risk of fines | We will check that adequate controls are in place and operating correctly for data capture and entry, user access management, equipment security, data storage, data transfer and availability.  | <b>10</b>                  | <b>Retain</b><br><br><b>10</b>  | <b>(external)</b><br><br><b>10</b> |
| <b>ICT: Business Continuity</b> | Ensure that the Council's business critical systems can continue to operate through unforeseen circumstances.    | Audit risk assessment                      | We will check that business continuity plans are in place that meet appropriate standards and are communicated effectively. The review will also assess whether systems for recovery have been risk ranked and plans have been tested and updated where necessary. | <b>10</b>                  | <b>Remove BCP currently being updated. Defer to 2017/18</b><br><br><b>0</b>       | <b>0</b>                           |
| <b>Digital Council</b>          | To ensure that the Council has effective control of its major systems developments.                              | Audit risk assessment                      | We will liaise with Digital Council on any key systems developments during 2016/17. This will include Liquid Logic, Integrated Housing Management System and Arcus.  | <b>10</b>                  | <b>Remove. LL and IHMS in place. Review governance in 2017/18</b><br><br><b>0</b> | <b>0</b>                           |

***ASSISTANT CHIEF EXECUTIVE – Original Total 125 Audit Days. Revised Total 70***

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| <i>Audit Area</i>  | <i>Assurance Objective</i>  | <i>Source of Audit</i>  | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i>                          | <i>Amended total Audit Days</i> |
|--|---|---|---|----------------------------|---|---------------------------------|
| <b>Audit Days, 44 to complete.</b>   |   |   |   |                            |   |                                 |
| <b>Corporate Improvement Plan and Children's Services Improvement Plan</b> | To ensure that services are improved and there is a good understanding of improvement priorities across the organisation to ensure that the Government takes no further intervention steps and no services are permanently removed (e.g. Children's). | Strategic Risk register ref S17 (001) Partnerships, People & Performance - Risk Assessment/ Register. | We will work with the Head of Policy, Improvement and Partnerships to determine the most effective use of Internal Audit resources in supporting delivery of the Corporate Improvement Plan and Children's Services Improvement Plan. It is proposed that our focus will be on providing independent assurance to management and Commissioners that key improvement targets are on track for achievement. | <b>20</b>                  | <b>Remove Assurance received from other sources</b><br><br><b>0</b> | <b>0</b>                        |
| <b>Agency Workers</b>  | To ensure that value for money is obtained in the procurement of agency staff.  | Budget pressures.<br><br>Large area of spend during 2015/16.  | We will conduct a review to verify that the use of agency staff is supported by a business case and is procured in accordance with the competitive procurement requirements of Contract Standing Orders and the authorisation requirements of the Scheme of Delegation.   | <b>15</b>                  | <b>Retain</b><br><br><b>15</b>                                      | <b>15</b>                       |
| <b>Communications &amp; Marketing</b>                                      | Ensure the Council is able to maintain and preserve required levels of sensitivity when   | Comms & Marketing Risk Assessment Register  | Determine whether the Council is compliant with the requirements of the Data Protection Act and the Department for Constitutional Affairs' data-sharing guarantee   | <b>10</b>                  | <b>Remove Low priority</b><br><br><b>0</b>                          | <b>0</b>                        |

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| <i>Audit Area</i>               | <i>Assurance Objective</i>   | <i>Source of Audit</i>  | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i>   | <i>Amended total Audit Days</i> |
|---------------------------------|--|---|---|----------------------------|--|---------------------------------|
|                                 | dealing with information in relation to Communications and Marketing.  |   | guidance.   |                            |  |                                 |
| <b>Payroll</b>                  | To ensure that the Council has proper arrangements for the payment of wages, salaries and expenses to employees. | Core s.151 responsibility. Annual transaction value c. £141m. | We will carry out a risk based audit of the Council's payroll system in accordance with CIPFA guidelines. In accordance with our three year cycle approach, we will perform testing on payroll deductions, variations to pay and data security. We will also carry out testing of key controls that are required by KPMG for their audit of the Council's statutory Financial Statements. This will include checking the reconciliation to other financial systems e.g. general ledger. | <b>20</b>                  | <b>Completed</b><br><br><b>0</b>   | <b>20</b>                       |
| <b>Human Resources Policies</b> | To ensure the Council is compliant with HR Policies and Procedures   | Audit risk assessment   | Our audit will verify compliance with HR policies and procedures. Internal Audit will determine which HR policies are the subject of this audit through discussion with the Assistant Chief Executive and Human Resources Manager.  | <b>20</b>                  | <b>Remove Management review in 2016/17. Defer audit to 2017/18</b><br><br><b>0</b> | <b>0</b>                        |
| <b>DBS Checks</b>               | To ensure that DBS checks are  | Audit risk assessment   | Our audit will verify compliance with DBS procedures for Council  | <b>10</b>                  | <b>In progress</b>   | <b>10</b>                       |

## Appendix A

| <i>Audit Area</i>                               | <i>Assurance Objective</i>   | <i>Source of Audit</i>                | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i> | <i>Amended total Audit Days</i> |
|---|--|---------------------------------------|---|----------------------------|--|---------------------------------|
|   | carried out properly where required.   |                                       | employees, elected members and those areas not under direct Council control e.g. maintained schools using external HR functions.  |                            | <b>9</b>                                   |                                 |
| <b>Risk Management</b>                          | To ensure that the Council has effective risk management arrangements.   | Audit risk assessment                 | The Council's refreshed risk management framework is currently being embedded with the support of the interim Corporate Risk Manager and the facilitation of 'deep dive' into directorate risk registers through the Audit Committee. Internal Audit will support this work and will consider the effectiveness of risk management arrangements in each Council service or function subject to audit. | <b>10</b>                  | <b>Retain<br/>10</b>                       | <b>10</b>                       |
| <b>Democratic Services:<br/>Elected Members</b> | Ensure that the conduct of elected members meets the highest standards expected in public life<br><br>(The outcome of elections could have a significant impact on the administration of | Strategic Risk Register ref s13 (011) | Audit to carry out checks on compliance with protocols surrounding elected members, including maintenance of declaration of interests. We will also perform sample checks on elected members' expenses to ensure compliance with policies.  | <b>5</b>                   | <b>Completed<br/>0</b>                     | <b>5</b>                        |

## Appendix A

| <i>Audit Area</i>   | <i>Assurance Objective</i>   | <i>Source of Audit</i> | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i>   | <i>Amended total Audit Days</i> |
|---|--|------------------------|---|----------------------------|--|---------------------------------|
|   | the authority moving forward)  |                        |   |                            |  |                                 |
| <b>Annual Governance Statement / Review of Internal Control Effectiveness</b>   | To ensure that the Council has an effective system of internal control and an evidenced AGS. | Audit risk assessment  | We will undertake an audit of the effectiveness of the Council's control environment. We will review the body of evidence supporting the assertions in the Council's Annual Governance Statement, including declarations made by Assistant Directors and Strategic Directors. | <b>15</b>                  | <b>Retain Moved from Finance</b><br><br><b>Checking evidence supporting the AGS</b><br><br><b>10</b> | <b>10</b>                       |
| <b><i>ANTI FRAUD &amp; CORRUPTION WORK – Original Total 55 Audit Days. Revised Total 55 Audit Days, 42 to complete.</i></b> |  |                        |   |                            |  |                                 |
| <b>Fraud NFI Datasets</b>   | Mandatory requirement.   | N/A                    | We will provide the information to allow the NFI to carry out their data matching exercises.  | <b>10</b>                  | <b>In progress</b><br><br><b>0</b>   | <b>10</b>                       |
| <b>Fraud Annual Report</b>  | Corporate requirement.   | N/A                    | We will produce an annual fraud report for the audit committee highlighting Internal Audit's work in respect of fraud prevention and investigation.   | <b>5</b>                   | <b>Outstanding</b><br><br><b>5</b>   | <b>5</b>                        |
| <b>Fraud Proactive Anti-Fraud Activity</b>  |  | N/A                    | We will use the Council's systems to undertake local data matching activity. On the basis of the recently completed fraud risk assessment, our work will focus on: <ul style="list-style-type: none"> <li>• Falsifying right to buy</li> </ul>                                | <b>20</b>                  | <b>In progress</b><br><br><b>17</b>  | <b>20</b>                       |

## Appendix A

| Audit Area  | Assurance Objective  | Source of Audit | Summary of Proposed Audit Work   | Original Audit Days | Half Year Review / Days to complete | Amended total Audit Days |
|---|--|-----------------|--|---------------------|-------------------------------------|--------------------------|
|   |  |                 | information <ul style="list-style-type: none"> <li>• Overpayment of suppliers</li> <li>• Procurement fraud</li> <li>• Social care claims</li> <li>• Sub-letting of Council houses</li> </ul> |                     |                                     |                          |
| <b>Fraud Advice / Guidance</b>  | Ensure that the Council limits as far as possible its exposure to fraud. | N/A             | Provision of advice and guidance to managers in the prevention, detection and investigation of fraud. We will utilise the Fraud Risk Register in delivering this advice.                     | <b>20</b>           | <b>Outstanding</b><br><br>20        | <b>20</b>                |
| <b><i>GRANTS – Original Total 18 Audit Days. Revised Total 18 Audit Days, 5 to complete.</i></b>                          |  |                 |  |                     |                                     |                          |
| Sport England 1<br>Sport England 2<br>Pot Hole<br>Additional Highway Maintenance<br>Disabled Adaptations<br>Bus Operators |  |                 |  | 18                  | In progress<br><br>5                | 18                       |
| <b><i>WORK FOR EXTERNAL AGENCIES – Original Total 48 Audit Days. Revised Total 48 Audit Days, 16 to complete.</i></b>     |  |                 |  |                     |                                     |                          |
| <b>Academies</b>  | Provision of paid audit service for academies                            |                 | We will audit 8 academies throughout the year.   | 48                  | In progress<br><br>16               | 48                       |
| <b><i>AUDIT PLANNING, FOLLOW UP AND RESPONSIVE – Original Total 207 Audit Days.</i></b>                                   |  |                 |  |                     |                                     |                          |

## Appendix A

| <i>Audit Area</i>                                    | <i>Assurance Objective</i>   | <i>Source of Audit</i> | <i>Summary of Proposed Audit Work</i>   | <i>Original Audit Days</i> | <i>Half Year Review / Days to complete</i> | <i>Amended total Audit Days</i> |
|--|--|------------------------|---|----------------------------|--|---------------------------------|
| <b>Revised Total 207 Audit Days, 30 to complete.</b> |  |                        |   |                            |  |                                 |
| <b>Planning;<br/>Control and Reporting</b>           | Provide quarterly update reports to Audit Committee.   | N/A                    | We will provide regular update reports to Audit Committee detailing progress against the Internal Audit Plan and bringing any significant issues highlighted from our work, to the Committee's attention. | <b>50</b>                  | <b>0</b>                                   | <b>50</b>                       |
| <b>Follow Up Work</b>                                | Ensure significant recommendations made during 2015/16 are followed up   | N/A                    | We will follow up on all outstanding 3* fundamental recommendations made following audits carried out during 2015/16.   | <b>37</b>                  | <b>0</b>                                   | <b>37</b>                       |
| <b>Responsive</b>                                    | Ensure audit resources and experience, is available to provide a professional level of advice and investigatory experience in the event of any incidents of fraud or corruption. | N/A                    | Provide audit resources to investigate any instances of fraud and corruption. In addition, provide advice to clients where requested to do so.  | <b>120</b>                 | <b>In progress<br/>30</b>                  | <b>120</b>                      |
| <b>TOTAL DAYS</b>                                    |  |                        |   | <b>1143</b>                | <b>505</b>                                 | <b>968</b>                      |

### Summary of Audit Work Completed since the last meeting

Note:- Internal Audit has introduced a new Executive Summary and reporting structure which now gives four levels of overall assurance for areas under examination. Within each area audited individual risks are assessed as being either “Substantial Assurance”, Reasonable Assurance”, “Partial Assurance” and “No Assurance”, with an overall assurance opinion taking into account the opinions of all the risks assessed. The reports in the table below which indicate an Adequate or Inadequate overall opinion were based on the previous reporting structure.

| Audit Area                                      | Assurance Objective   | Final Report to man't      | Overall Audit Opinion | Summary of Significant Issues   |
|---|---|----------------------------|-----------------------|---|
| <b>Assistant Chief Executive</b>                |   |                            |                       |   |
| Payroll   | To ensure that the Council has proper arrangements for the payment of wages, salaries and expenses to employees.        | 19 <sup>th</sup> Sept 2016 | Substantial           | The audit found a number of areas of good practice including the processing of deductions, reconciliations to the General Ledger and the review of exception reports. Minor recommendations were made to improve the level of control.  |
| <b>CYPS</b>                                     |   |                            |                       |   |
| New Children's Social Care System: Liquid Logic | Ensure that Children's Services are supported by an information system that enables them to deliver statutory functions | 9 <sup>th</sup> Sept 2016  | Adequate              | The review took place during the implementation of the system. Confidence was high amongst stakeholders that the system would be delivered successfully and bring major improvements. The review noted that governance and control processes had been strengthened, but identified some areas of concern. |
| Troubled Families Grant                         | To ensure that the Council claims grant properly  | n/a                        | n/a                   | The audit confirmed the accuracy and eligibility of the Council's claim.  |
| <b>Finance and Customer Services</b>            |   |                            |                       |   |
| Housing Benefits and Council Tax Reduction      | To ensure that the Council has proper arrangements for the administration of Housing Benefits and Council Tax           | 20 <sup>th</sup> Sept 2016 | Substantial           | The audit found that controls and processes were operating effectively. Areas of good practice included reconciliations, assessments and administration. One minor recommendation was made.   |

## Appendix B

| Audit Area                                   | Assurance Objective  | Final Report to man't        | Overall Audit Opinion | Summary of Significant Issues   |
|--|--|------------------------------|-----------------------|---|
|  | Support.   |                              |                       |   |
| Council Tax                                  | Ensure that the Council has proper arrangements for the collection of Council Tax.   | 4 <sup>th</sup> October 2016 | Substantial           | The audit found that the processes in place were operating in an effective manner. There were areas of good practice in the operation of key controls, billing, collection and refunds. Issues were raised over separation of duties, and these have been reviewed by management. |
| Debtors                                      | To ensure that the Council has proper arrangements for the collection of debt.   | 1 <sup>st</sup> April 2016   | Adequate Assurance    | The audit found no fundamental concerns. Recommendations were made around risk management and the raising of invoices. It was noted that eight recommendations from the previous audit had not been implemented.  |
| <b>Regeneration and Environment Services</b> |  |                              |                       |   |
| Waste Disposal                               | To ensure that there are proper financial management and governance procedures in place for the new Waste Treatment facility at Manvers. | 7 <sup>th</sup> Nov 2016     | Substantial Assurance | The audit confirmed that the controls in place to manage the BDR waste treatment contract were operating effectively. Eight minor recommendations were made to enhance control.   |
| <b>Grants</b>                                |  |                              |                       |   |
| Disabled Facilities – Aids and Adaptions     | To audit the grant claim in accordance with grant funding body requirements.   | n/a                          | n/a                   | The audit found that the conditions attached to the grant had been complied with.   |

Investigations / Responsive Audit Work

| Audit Area                                     | Assurance Objective                          | Status          | Overall Audit Opinion | Summary of Significant Issues   |
|--|--|-----------------|-----------------------|---|
| <b>Regeneration &amp; Environment Services</b> |  |                 |                       |   |
| Whistle-Blowing Allegations                    | To review the concerns raised by an employee | 31 October 2016 | N/A                   | We examined a number of issues raised around working practices; health and safety and HR procedures. Our work has resulted in an agreed action plan with 11 recommendations to address weaknesses in current procedures and to reinforce management requirements to staff at the site. We have complied with the requirements of the Whistle-blowing policy by regularly updating the whistle-blower of the progress of our investigations and they have been appreciative of our work carried out. |



# Status of Recommendations Made

# Appendix D

| Audit  | Final Report Issued | Total Recommendations |        |             |             |             |                        |                       | 3* Recommendations |                |                     |                     |                     |                                |                      |            |
|--|---------------------|-----------------------|--------|-------------|-------------|-------------|------------------------|-----------------------|--------------------|----------------|---------------------|---------------------|---------------------|--------------------------------|----------------------|------------|
|  |                     | Made                  | Agreed | Not Yet Due | No response | Implemented | Deferred / Outstanding | New response due date | 3* Recs Made       | 3* Recs Agreed | 3* Recs Not yet due | 3* Recs No response | 3* Recs Implemented | 3* Recs Deferred / Outstanding | 3* Recs New Due Date |            |
| <b>Assist Chief Exec</b>   |                     |                       |        |             |             |             |                        |                       |                    |                |                     |                     |                     |                                |                      |            |
| Whistleblowing Arrangements 1516                                     | 09/09/2016          | 4                     | 4      | 4           |             |             |                        |                       |                    | 0              | n/a                 |                     |                     | n/a                            |                      |            |
| Elected Members Conduct 1516   | 04/05/2016          | 8                     | 8      |             |             | 8           |                        |                       |                    | 0              | n/a                 | n/a                 | n/a                 | n/a                            | n/a                  |            |
| Payroll  | 19/09/2016          | 4                     | 4      | 4           |             |             |                        |                       |                    | 0              | n/a                 |                     |                     | n/a                            |                      |            |
| <b>Adult Care and and Housing</b>                                    |                     |                       |        |             |             |             |                        |                       |                    |                |                     |                     |                     |                                |                      |            |
| Housing Rents 1516   | 19/09/2016          | 4                     | 4      | 3           |             | 1           |                        |                       |                    | 0              | n/a                 |                     |                     | n/a                            |                      |            |
| Housing: IHMS Phase 2  | 30/08/2016          | 9                     | 9      |             |             | 5           | 4                      | 31/01/2017            |                    | 4              | 4                   |                     | 2                   | 2                              |                      |            |
| Adult Social Care: Social Care Establishments: Lord Hardy Court      | 06/09/2016          | 17                    | 17     | 17          |             |             |                        |                       |                    | 0              | 0                   | n/a                 | n/a                 | n/a                            | n/a                  | n/a        |
| <b>CYPS</b>  |                     |                       |        |             |             |             |                        |                       |                    |                |                     |                     |                     |                                |                      |            |
| Children Centres Administration 1516                                 | 28/04/2016          | 5                     | 5      |             |             | 4           | 1                      | 01/01/2017            |                    | 0              | 0                   | n/a                 | n/a                 | n/a                            | n/a                  | n/a        |
| Children Leaving Care 1516   | 23/08/2016          | 21                    | 21     |             | 21          |             |                        |                       |                    | 9              | 9                   |                     | 9                   |                                |                      |            |
| New Children's Social Care System: Liquidlogic                       | 09/09/2016          | 9                     | 9      | 9           |             |             |                        |                       |                    | 0              | n/a                 | n/a                 | n/a                 | n/a                            | n/a                  |            |
| Troubled Families Grant: Sept 16                                     | 28/09/2016          | n/a                   | n/a    |             |             | n/a         |                        |                       |                    | n/a            | n/a                 |                     |                     | n/a                            |                      |            |
| <b>Regeneration and Environment</b>                                  |                     |                       |        |             |             |             |                        |                       |                    |                |                     |                     |                     |                                |                      |            |
| Taxi Licensing Admin Follow Up                                       | 31/08/2016          | 2                     | 2      |             |             | 2           |                        |                       |                    | 1              | 1                   |                     |                     | 1                              |                      |            |
| Licensing Enforcement Follow Up                                      | 31/12/2016          | 6                     | 6      | 6           |             |             |                        |                       |                    | 3              | 3                   |                     | 3                   |                                |                      |            |
| Markets - Income Spot Check  | 22/07/2016          | 6                     | 6      |             |             | 6           |                        |                       |                    | 0              | 0                   |                     |                     | 0                              |                      |            |
| <b>Finance and Customer Services</b>                                 |                     |                       |        |             |             |             |                        |                       |                    |                |                     |                     |                     |                                |                      |            |
| Creditors  | 06/09/2016          | 0                     | n/a    |             |             | n/a         |                        |                       |                    | 0              | n/a                 |                     |                     | n/a                            |                      |            |
| Housing Benefits and Council Tax Reduction                           | 20/09/2016          | 1                     | 1      | 1           |             |             |                        |                       |                    | 0              | n/a                 |                     |                     | n/a                            |                      |            |
| Council Tax  | 04/10/2016          | 1                     | 1      | 1           |             |             |                        |                       |                    | 0              | n/a                 |                     |                     | n/a                            |                      |            |
| Key Controls 1516  | 15/08/2016          | 0                     | 0      |             |             | n/a         |                        |                       |                    | 0              | 0                   |                     |                     | n/a                            |                      |            |
| <b>Responsive</b>  |                     |                       |        |             |             |             |                        |                       |                    |                |                     |                     |                     |                                |                      |            |
| Closed Childrens Homes (Laptops) 1516                                | 15/08/2016          | 3                     | 3      |             |             |             | 3                      |                       |                    | 2              | 2                   |                     | 2                   |                                |                      |            |
| Station Road Files 1516  | 06/07/2016          | 0                     | 0      |             |             | n/a         |                        |                       |                    | n/a            | n/a                 |                     |                     | n/a                            |                      |            |
| Confidential Waste Disposal 1516                                     | 02/07/2016          | 4                     | 4      |             |             |             | 4                      | 28/11/2016            |                    | 2              | 2                   |                     |                     |                                | 2                    | 28/11/2016 |
| Markets - New Letting (1 Market Square)                              | 20/07/2016          | 2                     | 2      |             |             | 2           |                        |                       |                    | 0              | 0                   |                     |                     | 0                              |                      |            |
| Silverwood Childrens Home - Missing Cash                             | 22/07/2016          | 2                     | 2      |             |             | n/a         |                        |                       |                    | 0              | 0                   |                     |                     | n/a                            |                      |            |
| Outdoor Covered Market stalls - follow up                            | 03/10/2016          | n/a                   | n/a    |             |             | n/a         |                        |                       |                    | n/a            | n/a                 |                     |                     | n/a                            |                      |            |
| <b>Last Year</b>   |                     |                       |        |             |             |             |                        |                       |                    |                |                     |                     |                     |                                |                      |            |
| <b>Finance and Customer Services</b>                                 |                     |                       |        |             |             |             |                        |                       |                    |                |                     |                     |                     |                                |                      |            |
| Information Governance: Freedom of Information                       | 19/02/2016          | 5                     | 5      | 1           |             | 4           |                        |                       |                    | 0              | 0                   |                     |                     |                                |                      |            |
| <b>Adult Care and Housing</b>  |                     |                       |        |             |             |             |                        |                       |                    |                |                     |                     |                     |                                |                      |            |
| Direct Payments - Key Controls                                       | 31/03/2016          | 1                     | 1      |             | 1           |             |                        |                       |                    | 0              | 0                   |                     |                     | n/a                            |                      |            |
| <b>CYPS</b>  |                     |                       |        |             |             |             |                        |                       |                    |                |                     |                     |                     |                                |                      |            |
| Fostering and Adoption Allowances: Adoption Allowances - CYPS08-1415 | 21/05/2015          | 8                     | 8      |             |             | 5           | 3                      | 30/11/2016            |                    | 0              | 0                   |                     |                     | n/a                            |                      |            |
| Home to School Transport - EDS                                       | 19/01/2016          | 5                     | 5      |             |             | 4           | 1                      | 01/04/2017            |                    | 0              | 0                   |                     |                     | n/a                            |                      |            |
| Home to School Transport - CYPS                                      | 20/01/2016          | 6                     | 6      |             | 3           | 3           |                        |                       |                    | 1              | 1                   |                     |                     | 1                              |                      |            |
| Growth Plan  | 05/04/2016          | 7                     | 7      | 2           |             | 1           | 4                      | 31/01/2017            |                    | 0              | 0                   |                     |                     | n/a                            |                      |            |
| Special Educational Needs and Disabilities                           | 03/12/2015          | 12                    | 12     |             |             | 11          | 1                      | 07/11/2016            |                    | 0              | 0                   |                     |                     | 0                              |                      |            |
| Housing Landlord Responsibilities                                    | 24/03/2016          | 10                    | 10     |             |             | 8           | 2                      | 30/04/2017            |                    | 3              | 3                   |                     |                     | 3                              |                      |            |
| <b>Public Health</b>   |                     |                       |        |             |             |             |                        |                       |                    |                |                     |                     |                     |                                |                      |            |
| Contract Compliance: GP and Pharmacy                                 | 22/10/2015          | 15                    | 15     |             |             | 14          | 1                      | 31/01/2017            |                    | 5              | 5                   |                     |                     | 5                              |                      |            |