Herefordshire Council

Report of Internal Audit Activity

Plan Progress 2019/20 May 2020

Internal Audit ▪ Risk ▪ Special Investigations ▪ Consultancy

Contents

SWAP
INTERNAL AUDIT SERVICES
Assuring – Improving – Protecting

Unrestricted

Internal Audit Plan Progress 2019/20

Our audit activity is split between:

- **Operational Audit**
- **School Themes**
- **Governance Audit**
- **Key Control Audit**
- **IT Audit**
- **Grants**
- **Other Reviews**

Role of Internal Audit

The Internal Audit service for Herefordshire Council is provided by SWAP Internal Audit Services (SWAP). SWAP is a Local Authority controlled Company. SWAP has adopted and works to the Standards of the Chartered Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS), and the CIPFA Local Government Application Note. The Partnership is also guided by the Internal Audit Charter approved by the Audit and Governance Committee at its meeting on 05 May 2020.

Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work includes:

- Operational Audit Reviews
- Cross Cutting Governance Audits
- Annual Review of Key Financial System Controls
- IT Audits
- Grants
- Other Special or Unplanned Review

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

Page 1

Outturn to Date

Internal Audit Work Programme

The schedule provided at Appendix C contains a list of all audits as agreed in the Annual Audit Plan 2019/20. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed.

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

To assist the Committee in its important monitoring and scrutiny role, in those cases where weaknesses have been identified in service/function reviews that are considered to represent significant service findings (priority 1 or 2), a summary of the key audit findings is given as part of this report.

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

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Page 2

Outturn to Date

Internal Audit Work Programme

This is the quarter 4 update for 2019-20. Seven audits have been completed since my last update and there are six audits at report and seven audits in progress. For the audits completed three audits were assessed as Reasonable assurance, one as Partial assurance, and three were Advisory audit reports.

The following audits have been completed since my last update:

Audit	Assurance
EU Grant Funding	Reasonable
Schools Financial Value Standard – School 2	Reasonable
Schools Financial Value Standard – School 3	Reasonable
Income Charging	Advisory
Savings Targets	Partial
ICT Applications	Advisory
Service Planning	Advisory

As reported on my Annual Plan report to Committee in May there has been some disruption to the Internal Audit Plan outlined in this report for 2019-20. For those audits currently in progress we are taking a pragmatic approach and bringing each audit to a conclusion with the findings to date where there is no officer availability to complete the audit due to redeployment or critical role dealing with the impact of COVID- 19.

Internal Audit are currently working from home and utilising video conferencing for meetings. The team has been supporting the Council in the following COVID-19 activities that have impacted on the 2019-20 plan:
- Contacting businesses for details to pay the small business grant
- Understanding of the changes to payment process controls
- Review of funding for leisure facilities
- Advice on process for volunteer reimbursement

Detailed below are a list of audits at report stage that have incurred delays due to the impact of COVID 19 :

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Page 3

SWAP
INTERNAL AUDIT SERVICES
Assuring – Improving – Protecting

Outturn to Date

Audit	Report Stage
South Wye Transport Package – Phase 2	Draft Report
Contracts - Public Realm, Waste and Balfour Beatty (review of actions from vfm review)	Draft Report
Compliance with Financial Regulations	Draft Report
RNCB Site for FE College	Discussion Document
Troubled Families (Qrt 4 monthly review of claims)	Draft Report
Integrated Short-Term Support and Care Pathway – Delayed Transfers of care (DToC) plan – process of hospital discharges, Front door redirected.	Discussion Document

Significant Corporate Risks

Significant Corporate Risks

Identified Significant Corporate Risks should be brought to the attention of the Audit and Governance Committee.

We provide a definition of the 3 Risk Levels for Corporate risk applied within audit reports. For those audits which have reached report stage through the year, I will report risks we have assessed as 'High'.

In this update there are no final reports included with 'High' corporate risks.

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Page 4

SWAP Performance - Summary of Partial Opinions

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit and Governance Committee.

Summary of Partial Assurances and Significant Service Findings (Priority 1 and 2)

I provide a summary of the significant service findings for audits where the findings have been assessed as priority 1 or 2. For each finding the detail of the finding, the recommendation, agreed action by management and the target date for completion of the agreed action is provided. The target date for implementation is agreed with the manager at the conclusion of the audit and is the date for completing the agreed action. For some actions this date my not be met and these agreed actions will be reported to this Committee with a revised target date as part the Tracking of Audit Recommendations report which is presented to this Committee by the Directorate Services Team Leader.

For the 2019-20 audits completed since my last update one audit (Savings Targets) has been assessed as Partial with two priority 2 findings.

Savings Targets

The purpose of the audit was to provide assurance across the following areas:
- The Council are setting realistic achievable savings targets, supported by rationale and a plan of how the target will be achieved e.g. business case. Determining if this is a corporate approach of if there are differences between directorates.
- That the Council are proactive in achieving the target set including consistent regular reporting.
- Savings plans include clear accountability and ownership.
- Processes for targets not achieved.

The Councils Medium Terms Financial Strategy (MTFS) outlines the measures that have been taken since 2010 to deliver savings and the savings that have been achieved. The 2019/20 MTFS was approved by Council on the 15th February 2019 and includes the savings targets for 2019/20 and 2020/21. Progress against targets are reported to Cabinet on a quarterly basis.

The audit found the following areas to be well controlled:
- Progress against Savings is reported to Cabinet with challenge/discussions evidenced in minutes
- Savings target are managed and monitored within the Councils financial management system
- Savings targets are approved as part of the MTFS along with an impact analysis of the savings proposed.

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Page 5

SWAP Performance - Summary of Partial Opinions

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit Committee.

Summary of Partial Assurances and significant service findings (Priority 1 and 2)

There were two priority two findings and two priority three findings.

Priority 2 finding 1:
The 2019/20 MTFS states the MTFS is underpinned by the production of detailed implementation plans for all savings proposals. Documented savings plans/proposals were not available for the sample tested including:

- a lack of documented costs incurred to deliver the savings,
- a lack of documented rationale (i.e. calculation of figures) as to how the target will be achieved
- a lack of documented responsible officer.

It was however noted that the Assistant Director People and Performance was in the process of developing a Savings Implementation Card and the Head of Management Accounting was now involved to develop a corporate approach to Savings Plans.

Recommendation:
We recommend that the Chief Finance Officer ensures all savings proposals are supported with a formal documented plan/proposal that includes:

- detail as to how the savings will be achieved including financial rationale/calculation that has been validated by relevant officers.
- Costs that will be incurred to achieve the savings target
- Responsible officers(s) and required officer sign off.
- Status of achievement including monetary achievement and reasonableness of achievement.

Agreed Action: Agree with the recommendation, we will record all savings plans, the governance, decisions and finances in Verto. This will enable management to review progress and actions.
Target Date: 31st October 2020

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Page 6

SWAP Performance - Summary of Partial Opinions

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit Committee.

Summary of Partial Assurances and significant service findings (Priority 1 and 2)

Priority 2 finding 2:
There are no formal process/procedure documents outlining the steps that need to be taken when a saving target is:

      a) identified as not going to be achieved; or
      b) not achieved

Recommendation:
We recommend that the Chief Finance Officer ensures a corporate process is developed to ensure savings targets that are identified as not being achieved are actioned/escalated. Non achievement or changes to savings targets should be reported within the quarterly performance report.

Agreed Action: There will be an interface between Business World and Verto, so the reporting reflects actual performance.
Target Date: 31st December 2020

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Page 7

Follow Up audits are completed where the auditor could only provide partial assurance.

Follow Up Audits

Follow Up audits are completed where the auditor could only provide partial assurance. The follow-up audit is to provide assurance to the Director, Senior Management and the Audit and Governance Committee that the key risks have been mitigated to an acceptable level of risk. Evidence is obtained to demonstrate implementation and progress made in relation to all 2018-19 priority 1 and 2 recommendations. For the priority 3 recommendations progress reported is based on self-assessment by relevant officers. Where a key control audit received Reasonable assurance, the key control is included in the plan to follow up on all recommendations to provide assurance that action has been taken to address the recommendations. For key control follow up audit evidence is obtained to demonstrate implementation and progress for all recommendations.

No follow up audits have been completed this quarter.

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Page 8

Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.

➡️ Added Value

Primarily, Internal Audit is an assurance function and will remain as such. However, as we complete our audit reviews and through our governance audit programmes across SWAP, we seek to bring information and best practice to managers to help support their systems of risk management and control. The SWAP definition of "added value" is "it refers to extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something "more" while adding little or nothing to its cost".

The followings audits have provided a cross comparison report for the SWAP Partners:

Service Planning - This was an advisory audit with the objective to provide Herefordshire Council with information in relation to the process for Service Business Planning across SWAP partner councils.

Schools Financial Value Standard Report
A themed Schools Financial Value Standard Audit Report was issued which combined findings from the schools visited to identify common themes of control weaknesses and was provided to the Council so that it can be shared with all schools across Herefordshire.

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Page 9

SWAP Performance - Summary of Audit Opinions

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

- **Substantial**
- **Reasonable**
- **Partial**
- **None**

We also undertake Advisory / Non-Opinion work on a consultancy basis where we have been asked to look at a specific area of potential concern.

Where we follow up on a previous adverse audit opinion the opinion is stated as follow up.

Summary of Audit Opinion

Of the reviews that have a final report, the opinions offered are summarised below.

Control assurance by category quarter 2

Substantial 9%
Advisory 24%
Reasonable 29%
Follow Up 38%
None 0%
Partial 0%

Control assurance by category quarter 3

Substantial 16%
Advisory 23%
Reasonable 23%
Follow Up 23%
None 0%
Partial 15%

Control assurance by category quarter 4

Substantial 0%
Advisory 43%
Reasonable 43%
None 0%
Follow Up 0%
Partial 14%

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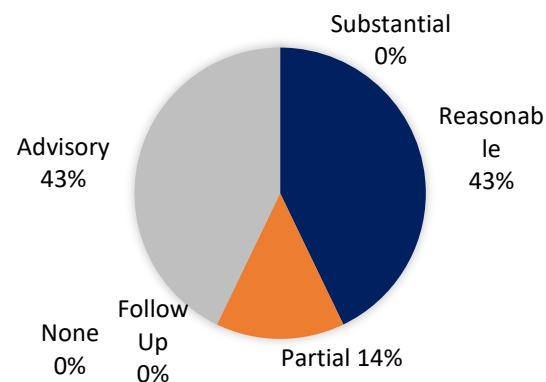
Page 10

SWAP Performance - Summary of Audit Opinions

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

- **Substantial**
- **Reasonable**
- **Partial**
- **None**

We also undertake Advisory / Non-Opinion work on a consultancy basis where we have been asked to look at a specific area of potential concern.
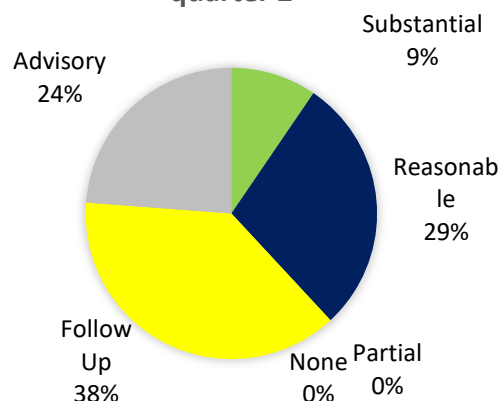
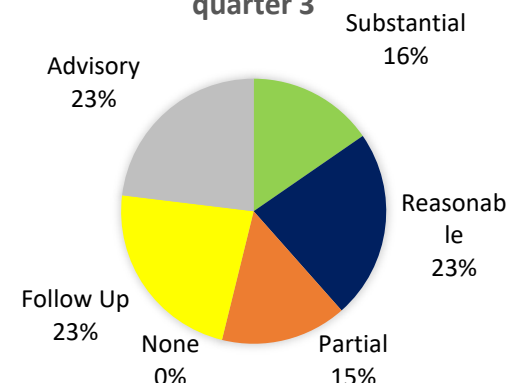**Where we follow up on a previous adverse audit opinion the opinion is stated as follow up.**

Summary of Audit Opinion

Control assurance by category 2019/20

Pie chart "Control assurance by category 2019/20":
- Substantial 13%
- Reasonable 27%
- Partial 6%
- None 0%
- Follow Up 23%
- Advisory 31%

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Page 11

SWAP INTERNAL AUDIT SERVICES
Assuring – Improving – Protecting

Summary of Audit Recommendations by Priority

We rank our recommendations on a scale of 1 to 3, with 3 being medium or administrative concerns to 1 being areas of fundamental concern requiring immediate corrective action.

Summary of Recommendations

Audit recommendations by priority per quarter, including total recommendations for year

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Page 12
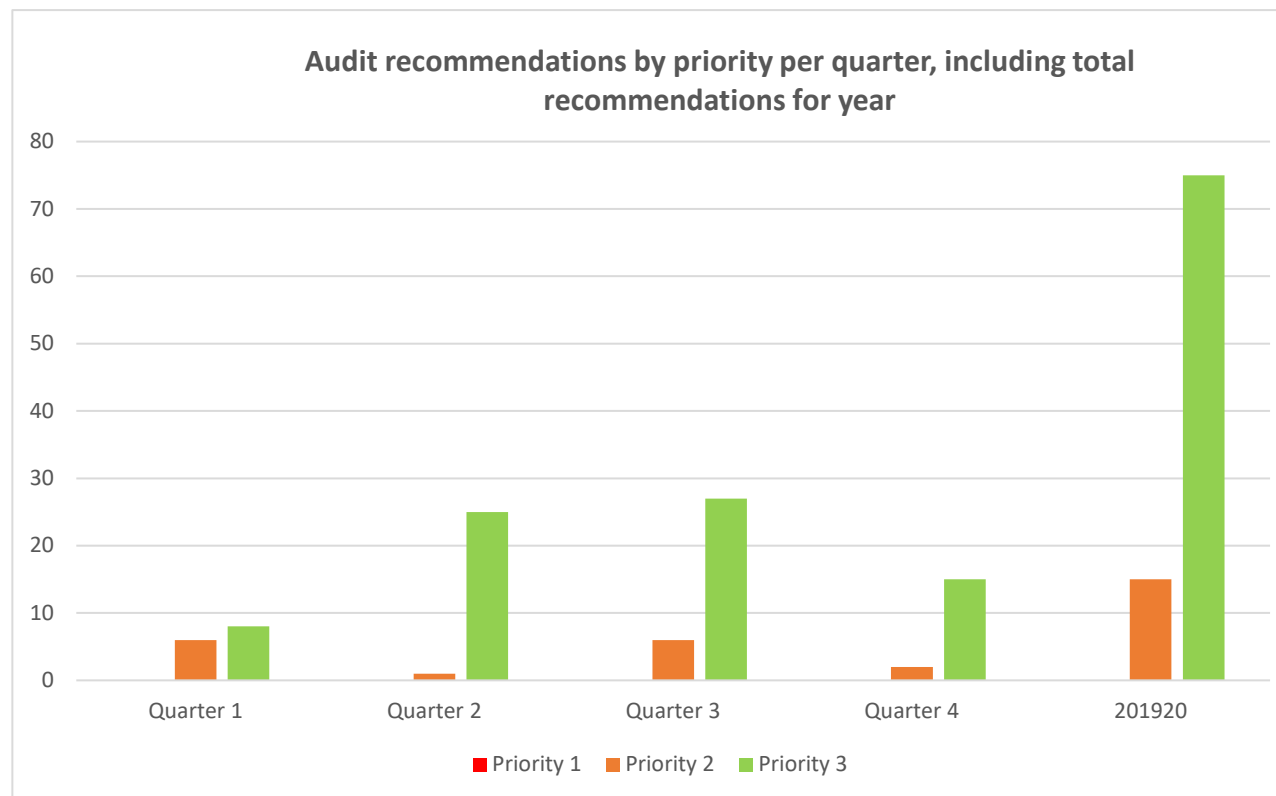
We keep our audit plans under regular review to ensure that we are auditing the right things at the right time.

Approved Changes to the Audit Plan

Unplanned work, special reviews or projects carried out on a responsive basis are requested through the Chief Finance Officer (Section 151 Officer). As new and emerging risks are identified, any changes to the plan will be subject to the agreement of the Chief Finance Officer (Section 151 Officer) and reported to this Committee.

Since my last update it has been agreed that four audits will not be completed. These include:
- Client Finance System
- Integrated Short Term Support and Care Pathway – Carers Assessment
- Integrated Short Term Support and Care Pathway – Housing Pathway
- Workforce Development.

Prior to COVID 19 it had been agreed that three of the four audits outlined above would be deferred into the 2020-21 plan due to it not being beneficial to audit at the current time. These audits were as follows:
- Client Finance System
- Integrated Short Term Support and Care Pathway – Carers Assessment
- Integrated Short Term Support and Care Pathway – Housing Pathway

Two replacement audits were agreed with the Director of Adults and Communities for 2019-20 plan:
- Supervision Audit Process; and
- Compliance with the Adult Social Care Supervision Policy and adherence to Best Practice.

However due to the increased pressure on the Adults and Communities Directorate as a direct result of COVID 19 both these audits and Workforce Development have not progressed and additional work as a result of COVID 19 has replaced the work for these areas.

Conclusion

SWAP work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note.

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

Seven audits have been completed since my last update and there are six audits at report and seven audits in progress. Four audits in the Adults and Communities directorate have been agreed to not be completed due to the increasing pressures faced as a result of COVID 19.

For the audits completed three audits were assessed as Reasonable assurance, one as Partial assurance, and three were Advisory reports. There have been no significant corporate risks identified however it should be noted that there have been two significant findings identified at service level across one audit since my last update.

The recommendations that have been made for improvement at service level have been accepted by management and a target date agreed for implementation. For the audits completed fifteen priority 3 findings and two priority 2 findings have been reported.

At the close of each audit review a Customer Satisfaction Questionnaire is sent out to the Service Manager or nominated officer. The aim of the questionnaires is to gauge satisfaction against timeliness, quality and professionalism. A score of 95% would reflect the fact that the client agreed that the review was delivered to a good standard of quality, i.e. agreed with the statement in the questionnaire and satisfied with the audit process and report. For 2019-20 audits the feedback return is 98.7% for audits where feedback has been provided.

SWAP INTERNAL AUDIT SERVICES
Assuring – Improving – Protecting

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Page 14

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

- **Substantial**
- **Reasonable**
- **Partial**
- **None**
- **Advisory**

Audit Framework Definitions

Control Assurance Definitions

Substantial	The areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	Most of the areas reviewed were found to be adequately controlled. Generally, risks are well managed, but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	In relation to the areas reviewed and the controls found to be in place, some key risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
None	The areas reviewed were found to be inadequately controlled. Risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

Advisory Report - In addition, to our opinion-based work we will provide consultancy services. The advice offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

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Page 15

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

Audit Framework Definitions

Risk	Reporting Implications
	In addition to the corporate risk assessment it is important that management know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. Each recommendation has been given a priority rating at service level with the following definitions:
Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

Definitions of Risk

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

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Page 16

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ⟷ 3 = Medium Recommendation		
						1	2	3
Governance, Fraud & Corruption	New Model in Technology and Engineering (NMiTE) Project (University) quarter 1 review	1	Completed	Advisory Report	-	-	-	-
Advisory	South Wye Transport Package Phase 1 – Governance	1	Completed	Advisory Report	7	0	4	3
Operational	Coroners/Registrars	1	Completed	Substantial	1	0	0	1
Operational	Transport / Highways policy setting	1	Completed	Reasonable	4	0	0	4
Operational	Environmental Health / Trading Standards	1	Completed	Reasonable	2	0	0	2
Operational	Property Maintenance - Schools	1	Completed	Reasonable	5	0	0	5
Grant	Troubled Families (Qrt 1 monthly review of claims)	1	Completed	Advisory Report	-	-	-	-
Operational	Schools Exclusion Policy – Deferred to qrt 3	1	In Progress					
Operational	Children's centres (changed to Pupil Referral Unit)	1	Completed	Reasonable	5	0	1	4
Operational	Facilities Management	1	In progress – scope of work extended					
ICT	ICT Applications	1	Completed	Advisory		-	-	-
Operational	Mandatory Training	1	Completed	Reasonable	5	0	1	4
Operational	Disclosure and Barring Service	1	Completed	Reasonable	6	0	2	4
Special Investigation	Code of Conduct Complaint	1	Completed	Special Investigation	-	-	-	-
Special Investigation	Loss of Monies	2	Completed	Special Investigation	-	-	-	-

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SWAP INTERNAL AUDIT SERVICES — Assuring – Improving – Protecting

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ⟷ 3 = Medium Recommendation		
						1	2	3
Governance, Fraud & Corruption	New Model in Technology and Engineering (NMiTE) Project (University) quarter 2 review	2	Completed	Advisory Report	-	-	-	-
Grant	Bus Subsidy grant	2	Completed	Grant Certification	-	-	-	-
Operational	South Wye Transport package Phase 2	2	Draft Report					
Grant	Troubled Families (Qrt 2 monthly review of claims)	2	Completed	Advisory Report	-	-	-	-
Operational	Council Reserves	2	Completed	Substantial	2	0	0	2
Grant	Local Transport Block Funding	2	Completed	Grant Certification	-	-	-	-
Operational	EU Grant Funding	2	Final Report	Reasonable	3	0	0	3
Reasonable	Cemeteries / Crematoriums	2	Completed	Reasonable	3	0	0	3
Operational	Healthy Lifestyle Service (was Development of Community Strategy)	2	Completed	Advisory Report	4	0	1	3
Operational	Client finance System - Interface between all systems	2	Deferred to 2020-21 plan					
Operational	Continuing Healthcare process	2	Completed	Partial	4	0	2	2
Operational	Quality Assurance Panel Process (change of audit to Local Enterprise Resources team)	2	Completed	Advisory Report	4	0	0	4
Operational	Independent review officer services	2	Completed	Reasonable	6	0	0	6
Schools	Schools Financial Value Standard – School 1	2	Completed	Reasonable	4	0	0	4
Schools	Schools Financial Value Standard – School 2	2	Completed	Reasonable	5	0	0	5
Schools	Schools Financial Value Standard – School 3	2	Completed	Reasonable	4	0	0	4
ICT	Data Centres	2	In Progress					

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ⟷ 3 = Medium Recommendation		
						1	2	3
Operational	Project Delivery/project management	2	Not started					
Grant	Troubled Families (Qrt 3 monthly review of claims)	3	Completed	Advisory Report	0	0	0	0
Key Control	Council Tax follow up	3	Completed	Follow up	-	-	-	-
Key Control	Treasury Management	3	Completed	Substantial	2	0	0	2
Key Control	Accounts Payable follow up	3	Completed	Follow up	-	-	-	-
Key Control	Main Accounting	3	Completed	Substantial	2	0	0	2
Key Control	Payroll follow up	3	Completed	Follow up	-	-	-	-
Key Control	Accounts Receivable follow up	3	Completed	Follow up	-	-	-	-
Key Control	Capital Accounting follow up	3	Completed	Follow up	-	-	-	-
Key Control	NNDR	3	Completed	Substantial	1	0	0	1
Key Control	Housing and Council Tax Benefit	3	Completed	Follow up	-	-	-	-
Governance, Fraud & Corruption	New Model in Technology and Engineering (NMiTE) Project (University) quarter 3 review	3	Completed	Advisory Report	-	-	-	-
Governance, Fraud & Corruption	Contracts - Public Realm, Waste and Balfour Beatty (review of actions from vfm review)	3	Draft Report					
Operational	Income Charging	3	Completed	Advisory	1	0	0	1
Operational	Integrated Short Term Support and Care Pathway - Carers Assessment – replaced with Compliance with the Adult Social Care Supervision Policy and adherence to Best Practice	3	Deferred to 2020-21 plan					

SWAP
INTERNAL AUDIT SERVICES
Assuring – Improving – Protecting

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Page 19

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ⟷ 3 = Medium Recommendation		
						1	2	3
Operational	Workforce Development – Adults	3	Replaced with COVID 19 assurance work					
Schools	Prevention of Fraud in Schools audit – one school	3	Combined with SFVS audit	-	-	-	-	-
Governance, Fraud & Corruption	Compliance with Financial Regulations	3	Draft Report					
ICT	Incident Management to include Ransomware	3	Replaced with COVID 19 assurance work					
Operational	Service Planning	3	Completed	Advisory Report				
Governance, Fraud & Corruption	New Model in Technology and Engineering (NMiTE) Project (University) quarter 4 review	4	In Progress					
Grant	Troubled Families (Qrt 4 monthly review of claims)	4	Draft Report					
Governance, Fraud & Corruption	Savings Targets	4	Completed	Partial	4	0	2	2
Operational	RNIB Site for FE College	4	Discussion Document					
Operational	Housing (Capital programme and spending)	4	In Progress					
Operational	Development Regeneration Programme	4	Deferred to 2020-21	Days allocated to Loss of Monies SI	-	-	-	-
Operational	Integrated Short-Term Support and Care Pathway – Delayed Transfers of care (DToC) plan – process of hospital discharges, Front door redirected.	4	Discussion Document					

SWAP INTERNAL AUDIT SERVICES
Assuring – Improving – Protecting

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 = Major ⟷ 3 = Medium Recommendation		
						1	2	3
Operational	Integrated Short-Term Support and Care Pathway phase 4 Housing Pathway – Replaced with Supervision Audit Process	4	Deferred to 2020-21 plan					
Operational	Homepoint - Review of new provider	4	In Progress					
Governance, Fraud & Corruption	Members Expenses	4	Completed	Partial	6	0	2	4
Operational	Strategic Partnerships	4	Deferred to 2020-21	Days allocated to Code of Conduct Complaint SI	-	-	-	-
Operational	Supervision Audit Process		Replaced with COVID 19 assurance work					
Operational	Compliance with the Adult Social Care Supervision Policy and adherence to Best Practice		Replaced with COVID 19 assurance work					
Follow UP	Health and Safety	4	Completed	Follow up	-	-	-	-
Follow UP	Major Transport Schemes - financial reporting	4	Completed	Follow up	-	-	-	-
Follow UP	Special Educational Needs transport	4	Completed	Follow up	-	-	-	-
Follow UP	ICT Cloud and Externally Hosted Services	4	Completed	Follow up	-	-	-	-
Follow UP	IT Access Controls –Mosaic and other systems used by AWB and CWB –	4	Completed	Follow up	-	-	-	-