

AUDIT COMMITTEE

28 June 2016

INTERNAL AUDIT PROGRESS REPORT 2015 - 2016

REPORT OF THE HEAD OF SOUTHERN INTERNAL AUDIT PARTNERSHIP

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RECENT REFERENCES:

AUD112 - Internal Audit Plan 2015-16 – 12 March 2015

AUD129 - Internal Audit Progress Report 2015-16 – 24 September 2015

AUD138 - Internal Audit Progress Report 2015-16 – 03 December 2015

AUD147 - Internal Audit Progress Report 2015-16 – 10 March 2016

AUD161 – Annual Internal Audit Report and Opinion 2015-16 – 28 June 2016

EXECUTIVE SUMMARY:

The purpose of this paper is to provide the Audit Committee with an overview of internal audit activity against assurance work completed in accordance with the approved plan and to provide an overview of the status of 'live' reports.

RECOMMENDATION:

- 1 The Audit Committee note the Internal Audit Progress Report 2015-2016 attached as Appendix 1.

AUDIT COMMITTEE

28 June 2016

INTERNAL AUDIT PROGRESS REPORT 2015 - 2016

REPORT OF THE HEAD OF SOUTHERN INTERNAL AUDIT PARTNERSHIP

DETAIL:

1 Introduction

- 1.1 The purpose of this paper is to provide the Audit Committee with an overview of internal audit activity against assurance work completed in accordance with the approved audit plan and to provide an overview of the status of 'live' reports.

2 Summary

- 2.1 Under the Accounts and Audit (England) Regulations 2015, the Council 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.'

- 2.2 In accordance with the Public Sector Internal Audit Standards and the Council's Internal Audit Charter, the Chief Internal Auditor is required to provide a written status report to the Audit Committee, summarising:

'communications on the internal audit activity's performance relative to its plan.'

- 2.3 Appendix 1 summarises the performance of internal audit for 2015-2016.

- 2.4 At the Committee's last meeting on 10 March, members considered that future internal audit progress reports should include a short narrative on the overdue high priority management actions to provide an audit trail as to the reasons why actions were overdue. The progress report has been updated to provide brief details of the required management actions and an explanation for the delay in completion.

OTHER CONSIDERATIONS:

3 COMMUNITY STRATEGY AND PORTFOLIO PLANS (RELEVANCE TO):

3.1 Internal audit plays a vital role in helping the organisation accomplish its objectives, strategies and change plans by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

4 RESOURCE IMPLICATIONS:

4.1 The Internal Audit Plan is comprised of 453 resource days and the cost for 2015/16 is £131,370.

5 RISK MANAGEMENT ISSUES

5.1 The audit needs assessment follows a risk based audit approach taking cognisance of the Council's risk register.

5.2 The audit needs assessment includes a range of factors. For example:-

- Materiality – the relative significance of the area concerned, affected by the level of income/expenditure, external consequences etc;
- Organisational impact/Corporate importance – the extent to which the organisation depends upon the efficient and effective operation of the system to deliver corporate objectives;
- Impact of management and staff – management concerns, identified problem areas, the extent of staff or system changes etc.;
- Vulnerability – the extent to which the system is vulnerable to breakdown, loss or error, corruption etc.;
- Audit/Inspection - length of time since the last review and the results of previous audits;
- Other sources of assurance – the extent to which reliance can be placed upon other external inspections.

5.3 The Southern Internal Audit Partnership follow a risk based audit approach in which risks and controls associated with the achievement of defined business objectives are identified and both the design and operation of the controls in place to mitigate key risks are assessed and tested, to ascertain the residual risk to the achievement of managements' objectives. Any audit work intended to provide an audit opinion will be undertaken using this approach.

BACKGROUND DOCUMENTS: None

APPENDICES: Appendix 1 – Internal Audit progress report 2015-2016

Internal Audit Progress Report

June 2016

Winchester City Council



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

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1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body 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.'

The standards for 'proper practices' are laid down in the Public Sector Internal Audit Standards 2013 [the Standards].

The role of internal audit is best summarised through its definition within the Standards, as an:

'Independent, objective assurance and consulting activity designed to add value and improve an organisations operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes'.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations objectives.

2. Purpose of report

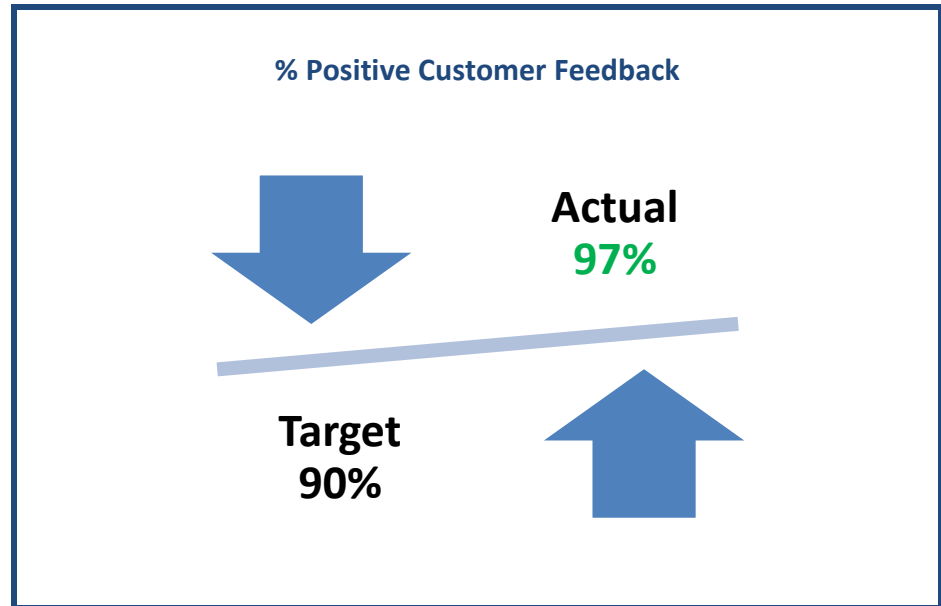
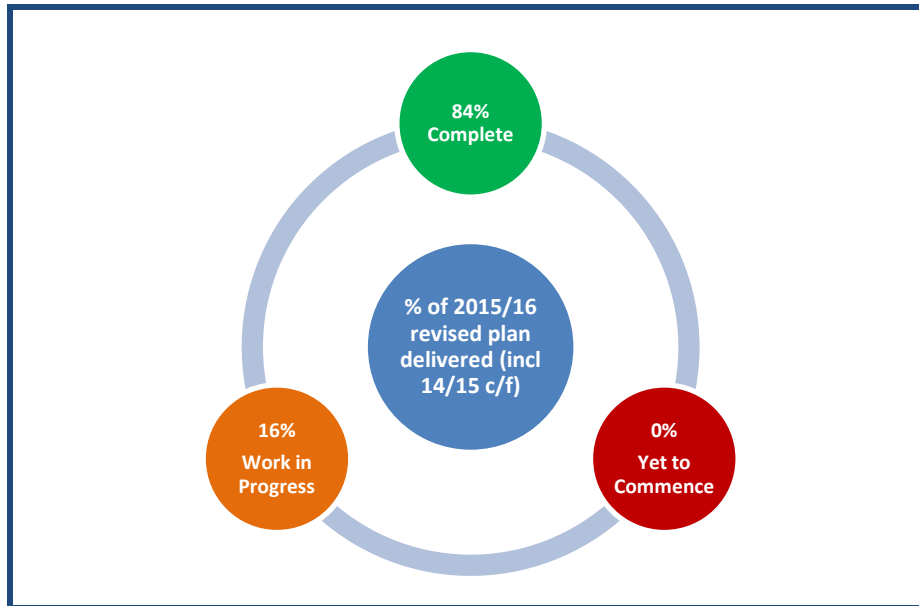
In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to 'Senior Management' and 'the Board', summarising:

- The status of 'live' internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. Assurance opinions are categorised as follows:

Substantial	A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified
Adequate	Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified
Limited	Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk
No	Fundamental weaknesses identified in the framework of internal control or the framework is ineffective or absent with significant risk to the achievement of system objectives

3. Performance dashboard



Compliance with Public Sector Internal Audit Standards / Local Government Application Note



An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2015. The report concluded:

*'It is our view that the Southern Internal Audit Partnership 'generally conforms' (top grading) to **all** of the principles contained within the International Professional Practice Framework (IPPF); Public Sector Internal Audit Standards (PSIAS); and the Local Government Application Note (LAGN).*

4. Status of 'Live' Reports

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
<p>Covalent is currently showing 5 outstanding actions (7 outstanding actions previously reported 10 March 2016 Audit Committee) relating to audit reports issued prior to 2013-14. Management continue to review these actions to ensure Covalent has been appropriately updated or establish continued relevance. The number of overdue actions for all reports has reduced significantly to 26 actions (from 52 actions previously reported on 10 March 2016).</p>								
Data Protection and Freedom of Information	19/02/14	HoLDS	Limited	8 (1)	0 (0)	0 (0)	8 (1)	0 (0)
Commissioning	18/07/14	CX	Adequate	5 (0)	0 (0)	0 (0)	5 (0)	0 (0)
IT Shared Service	15/08/14	CDPS	Adequate	5 (1)	0 (0)	0 (0)	5 (1)	0 (0)
Asset Management 2013/14	02/10/14	CX	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Contract Management	25/11/14	CD	Limited	13 (0)	0 (0)	0 (0)	10 (0)	3 (0)
Community Infrastructure Levy	25/03/15	CD	Adequate	11 (2)	0 (0)	0 (0)	9 (1)	2 (1)
New Homes Delivery	08/05/15	CD	Adequate	6 (4)	0 (0)	0 (0)	6 (4)	0 (0)
Housing Options	28/05/15	CD	Limited	15 (13)	0 (0)	0 (0)	14 (13)	1 (0)
Budgetary Control	01/06/15	HoF	Adequate	5 (0)	0 (0)	0 (0)	5 (0)	0 (0)
Accounts Receivable (follow up)	01/06/15	HoF	Adequate	3 (1)	0 (0)	0 (0)	3 (1)	0 (0)
Procurement	01/06/15	HoLDS	Adequate	13 (1)	0 (0)	0 (0)	12 (1)	1 (0)

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Network Management	02/06/15	CDPS	Adequate	14 (0)	0 (0)	0 (0)	13 (0)	1 (0)
Income Collection - Markets	25/06/15	CX	Limited	9 (0)	0 (0)	0 (0)	9 (0)	0 (0)
Asset Management 2014/15	30/07/15	CX	Limited	11 (0)	0 (0)	7 (0)	3 (0)	1 (0)
Information Management	31/07/15	HoLDS	Adequate	6 (4)	0 (0)	0 (0)	6 (4)	0 (0)
Orchard Application Review	11/08/15	CD	Adequate	5 (3)	0 (0)	0 (0)	4 (3)	1 (0)
Street Care	19/08/15	CD	Adequate	10 (0)	0 (0)	0 (0)	10 (0)	0 (0)
Environmental Services Contract (joint with EHDC)	26/08/15	CD	Adequate	5 (0)	0 (0)	1 (0)	3 (0)	1 (0)
Income Collection – Licensing	01/09/15	CD	Limited	9 (9)	0 (0)	0 (0)	3 (3)	6 (6)
Housing Rents and Debt Management	05/10/15	CD	Adequate	8 (0)	0 (0)	0 (0)	5 (0)	3 (0)
Rent and Service Charges	05/10/15	CD	Substantial	1 (0)	0 (0)	0 (0)	0 (0)	1 (0)
Income Collection – Residential Parking Permits	04/11/15	CD	Limited	6 (0)	0 (0)	1 (0)	3 (0)	2 (0)
Local Government Transparency Code 2015 – 2015/16	25/01/16	CX	Adequate	6 (0)	0 (0)	1 (0)	5 (0)	0 (0)
Training and Development	18/02/16	CX	Limited	11 (4)	0 (0)	3 (0)	7 (4)	1 (0)

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Business Continuity Planning	11/03/16	CD	Limited	14 (4)	0 (0)	2 (0)	12 (4)	0 (0)
Car Parks	11/03/16	CD	Adequate	1 (0)	0 (0)	0 (0)	1 (0)	0 (0)
Taxation	22/03/16	HoF	Adequate	4 (2)	0 (0)	0 (0)	4 (2)	0 (0)
Main Accounting (Reconciliations)	06/04/16	HoF	Adequate	11 (0)	0 (0)	3 (0)	8 (0)	0 (0)
Risk Management	27/04/16	CX	Adequate	6 (4)	0 (0)	4 (2)	2 (2)	0 (0)
Corporate Planning and Performance Management	27/04/16	CX	Adequate	2 (2)	0 (0)	2 (2)	0 (0)	0 (0)
Accounts Payable	24/05/16	HoF	Adequate	7 (2)	0 (0)	0 (0)	7 (2)	0 (0)
Additional Payments	06/06/16	HoF	Adequate	5 (2)	0 (0)	0 (0)	5 (2)	0 (0)
ICT shared service, strategy and assurance mapping	09/06/16	HoF	Adequate	4 (0)	0 (0)	2 (0)	2 (0)	0 (0)

Audit Sponsor	
Corporate Director	CD
Chief Executive	CX
Head of Finance	HoF
Corporate Director – Professional Services	CDPS
Head of Legal and Democratic Services	HoLDS

Update on overdue 'high priority' actions

At the Committee's last meeting on 10 March, members considered that future internal audit progress reports should include a short narrative on the overdue high priority management actions to provide an audit trail as to the reasons why actions were overdue.

As of 16 June, there are six high priority overdue actions, as shown in the table on pages 6-8, and these relate to Community Infrastructure Levy and Income Collection – Licensing.

The following paragraphs provide brief details of the required management actions and an explanation for the delay in completion.

Community Infrastructure Levy

There is one overdue high priority action and that is to develop a Community Infrastructure Levy Payment in Kind Policy that includes the methodology and calculation of the value of the payment in kind.

Although the Council's Policy position on Payments in Kind under Community Infrastructure Levy (CIL) is in fact stated in the Council's approved Section 123 list, the process for responding to any request for the satisfaction of CIL through Payment in Kind is not clearly specified in internal procedures. A clearer statement covering this and updating of the process mapping is now in hand will be completed shortly. No Member approval of any Policy issue is required.

Income Collection – Licensing

There are six overdue high priority actions relating this audit, concentrating on an assessment of the time taken to process the different licences administered by the Team, to review the fees and charges and reconciliations of income and payments.

The completion of the action to assess the time taken to process the different licences has been deferred due to the team undergoing a Vanguard Systems Thinking Review. The outcome of the review is expected to have a bearing upon the time spent administering all taxi licences, which will in turn impact on the licence fees. It is expected that the Vanguard Review will be completed in the autumn after which a time recording study will be undertaken, from which the reviewed fees will be set.

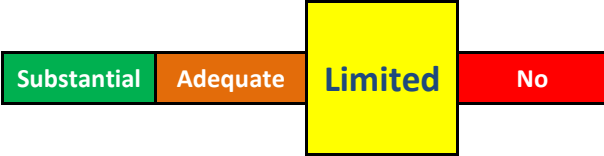
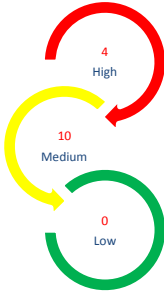
The Licensing Team is currently working with staff in the IT Team to resolve a number of issues around the extracting and exporting of data from the two systems that they use to enable reconciliations to take place.

This is taking longer than expected, given the restrictions on the format of the data that can be extracted from the systems to enable reconciliations to take place.

Work is ongoing to resolve these issues.

5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion

New issues arising

Business Continuity Planning		
<p>Directorate Sponsor: All Key Contacts: Steve Tilbury – Corporate Director; Dave Shaw – Principle Democratic Services Officer, Stephen Fitzgerald – Interim Head of Finance, Howard Bone – Head of Legal and Democratic Services, Simon Howson- Corporate Business Manager</p> <p>Final Report Issued: 11 March 2016</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <p>The Authority carried out a strategic review of all activities in 2004 which resulted in the identification of a range of critical functions. Since this initial strategic review was carried out there have been changes to the services delivered by the Council and significant technological changes altering the way services are delivered and how officers work. The changes have not been reflected in updated critical function plans. We believe that the risk environment has changed and that a comprehensive review of what constitutes a critical function would be beneficial.</p> <p>The majority of the critical function business continuity plans are maintained by the Principal Democratic Services Officer and these were last updated in October 2013. The Business Continuity Management Policy document clearly assigns responsibility for the maintenance of the critical function plans to the Heads of Teams. We observed that staff changes over the last two years have resulted in many plans becoming out of date and in one case (Sheltered Housing) it is the lead officer that has left. We consider that the Principal Democratic Services Officer is not best placed to be aware of such changes and that the stated intention in the Policy should be applied.</p>		

The majority of officers involved in leading the business continuity plans for their functions were clearly aware of the role that they needed to fulfil. However we confirmed that few of the critical function plans have been tested in recent years leaving the Authority exposed to the risk that the plans are not fit for purpose and would not enable the function to be maintained and recovered in line with expectations.

Current position – 12 of the 14 actions (including all high priority actions) have been implemented. The remaining two actions are not yet due.

Issues previously reported

Housing Options		
<p>Directorate Sponsor: Corporate Director Key Contacts: Steve Tilbury – Corporate Director; Alexis Garlick – Chief Finance Officer; Stephen Whetnall – Chief Operating Officer; Tracey Hendren – Head of Housing Options & National Support; Gillian Knight- Housing Options Manager; Richard Botham-Head of Housing; Simon Howson-Corporate Business Manager</p> <p>Final Report Issued: 28 May 2015</p>	<p>Assurance opinion:</p>	<p>Management Actions:</p>
<p>Summary of key observations:</p> <p>This review focussed on the allocation and monitoring of loan payments issued through the private housing options team under the homelessness provision. Since 2012, £177,000 has been allocated against private housing options and as at February 2015 £140,000 remained outstanding. At the time of the audit, there was no formal debt recovery policy or procedures in place.</p> <p>For five of the nine cases tested, there was no evidence of an independent review of the approval of the loan. In one case, there was no independent evidence from the landlord of the deposit and rental amounts, and for two cases there was no evidence to support the landlord eligibility checks for energy.</p>		

In two cases, the monthly loan payments paid differed to the amount that had been agreed to be paid, and we found one tenant who has two loans, neither of which is being repaid.

Current position – the position is unchanged since the last progress report as 14 actions have been cleared (including all high priority actions) and one action remains overdue.

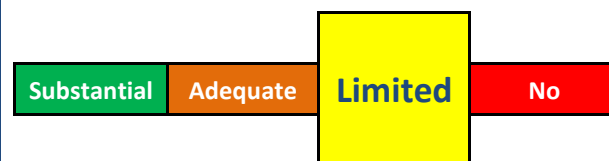
Asset Management

Directorate Sponsor: Chief Executive

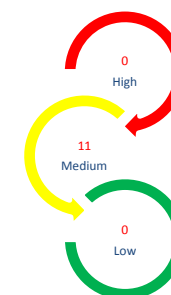
Key Contacts: Kevin Warren

Final Report Issued: 30/07/15

Assurance opinion:



Management Actions:



Summary of key observations:

There are fragmented arrangements for managing the corporate property portfolio which has been further impacted by recent staff turnover.

The Asset Management Plan presented in 2011 indicated there would be formal updates on progress and an overview of the corporate property portfolio, e.g. the status of the backlog in repairs. Other than an update in 2013, (and a report to Cabinet in March 2015 since the audit fieldwork had been completed), there has been little in the way of formal reporting to senior management and Members.

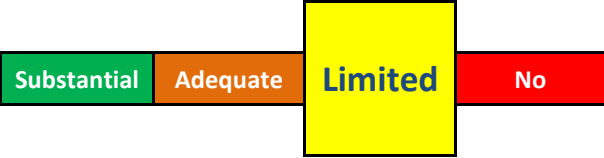
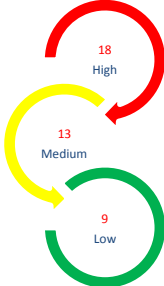
Other than for major projects, we were unable to identify documented prioritised programmes and plans for maintaining the corporate property portfolio. The Asset Management Plan 2011 contains a high level expression of intent to maintain properties and the overall estimated funding. Provision for repairs and maintenance are provided for in the budget. Although detailed property condition surveys were

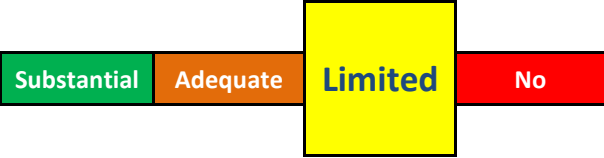
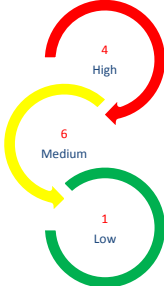
seen at the time of the audit, we were unable to see an over-arching planned programme for maintenance activities, and concluded that largely, the budget is a driving factor in the maintenance work that can be afforded. We are assured that safety aspects are dealt with when they are identified. An inspection programme was produced after the audit fieldwork was completed, and it is the role of a post (currently vacant) to bring together the condition surveys and the inspection programme.

The Estates filing system for maintaining the corporate property records is highly reliant on officers' knowledge, and it is difficult for new officers to find the information. There is a project underway to rationalise the filing system, but at the time of the audit, we are unable to provide assurances that there are adequate records covering the repair and maintenance histories for each property.

There is a central log for repairs, and improvements in the quality of recording information is evident. However, there is a high reliance on individual officers' knowledge regarding repairs and their progress.

Current position – progress has been made since the previous progress reports as a further two actions have been completed. The target dates for the implementation of 7/11 management actions have not yet been reached. One action remains overdue.

Income Collection		
<p>Directorate Sponsor: Chief Executive, Corporate Director</p> <p>Key Contacts: Marriam Baxendale, Kevin Warren, David Ingram, Richard Hein</p> <p>Final Report Issued: 4 November 2015</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <p>A thematic review of income collection across five areas of the organisation (Cemeteries, Markets, Animal Licensing, Licensing and Residential Parking Permits) was undertaken. Individual reports were issued to each service area. This high level summary provides an overview of the most pertinent observations emanating from these reviews</p> <p>The review highlighted occasions where local procedures were incomplete or absent, and charging policies for fees had not been updated for a number of years. There was no record of the amount of income due for most income types, against which a reconciliation of the income collected and recorded could be completed. Additionally there was a lack of segregation of duties across the collection, banking and recording of income.</p> <p>There are no reconciliations to Civica Financials for most income types, to ensure all income is correctly recorded. Testing identified discrepancies in the amounts recorded with some income being paid to the wrong cost centres, some on-line payments not being posted to cost centres, and the absence of an audit trail for some transactions recorded on Civica Financials.</p> <p>Debt reports are not received or regularly monitored for invoices raised by some (two) departments.</p> <p><i>Current position – progress has been made since the last progress report in the implementation of the management actions. The actions are all cleared for Markets (previously all cleared for Animal Licensing and Cemeteries). For the remaining 15 actions (Licencing & Residential Parking Permits), 6 actions have been cleared, 8 are overdue, and one is pending.</i></p>		

Training and development		
<p>Directorate Sponsor: Chief Executive Key Contacts: Alison Gavin</p> <p>Final Report Issued: 18/02/16</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <p>There are Appraisal Guidelines and a Training Policy in place to support the appraisal process and provisions for training. However, further review of these documents found that they are dated April 2012 and November 2002 respectively. Discussions also highlighted that new managers may not have received sufficient training and guidance to ensure they are completing appraisals correctly.</p> <p>Through reports obtained from Selima relating to the completion of appraisals, it was identified that at the time of the report (June 2015) appraisals remained outstanding for a high proportion of staff (18%). This had been reported to PMT, CMT, and Personnel Committee. Contact is made with department heads to discuss potential training needs if appraisals have not been completed.</p> <p>Our audit included a review of the training portal – Aspire, provided via a partnership arrangement with Eastleigh Borough Council. Through staff survey results and discussions with staff we found that the portal is not being accessed regularly and incorporated within day to day business. Results also found that staff feel that there isn't always enough information and training available through the portal.</p> <p>Our review of the portal found that work is currently being carried out by the E-Learning and Development Officer to review and update the information available. Work is also being undertaken to ensure that the system is more user-friendly by streamlining applications to reduce keystrokes and improve navigation. The portal is due for re-launch in November 2015.</p>		

Current position – Progress has been made since the last progress report. Of the 11 actions identified, seven actions have been completed, three are pending and one is overdue (previously 3 completed, seven pending and one overdue).

6. Fraud and Irregularities

In accordance with the Local Government Transparency Code 2015 there is a requirement on local authorities to publish the following information with regard counter fraud work:

Local Government Transparency Code 2015	01.04.15-31.01.16
Part 2 Requirements - Fraud	
Number of occasions powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers have been used	Nil
Total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud	2 fte*
Total number (absolute and full time equivalent) of professionally accredited counter fraud specialists	4 fte*
Total amount of time spent by the authority on the investigation and prosecution of fraud	11 days
Total number of fraud cases investigated	0 **

*relates to internal audit staff across the wider SIAP only (does not include other areas of the Council that may affect reported figures i.e. legal, HR, Trading Standards, departmental investigating officers etc.)

**the definition of fraud is as set out by the Audit Commission in *Protecting the Public Purse - 'the intentional false representation, including failure to declare information or abuse of position that is carried out to make gain, cause loss or expose another to the risk of loss.'*

7. Planning & Resourcing

The internal audit plan for 2015-16 was approved by the Council's Management Team and the Audit Committee in March 2015.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. Progress against the plan is detailed within section 8

8. Rolling Work Programme

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✗ Delay)	Comment
2014-15 Carry Forward Reviews									
Information management	HoLDS	✓	✓	✓	✓	✓	Adequate	✓	
Asset management	CD	✓	✓	✓	✓	✓	Limited	✓	
Absence management	CX	✓	✓	✓	✓	✓	Limited	✓	
Grant award	CD	✓	✓	✓	✓	✓	Adequate	✓	
Income collection	CD	✓	✓	✓	✓	✓	Limited	✓	
Orchard application	CD	✓	✓	✓	✓	✓	Adequate	✓	
Street care	CD	✓	✓	✓	✓	✓	Adequate	✓	

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✗ Delay)	Comment
2015-16 Reviews									
Corporate cross cutting									
Corporate planning and performance management	All	✓	✓	✓	✓	✓	Adequate	✓	
Risk management	CX	✓	✓	✓	✓	✓	Adequate	✓	
Training and development	CX	✓	✓	✓	✓	✓	Limited	✓	
Procurement and contract management – Street Markets	All	✓	✓	✓	✓		Limited	✓	
Procurement and contract management – Housing Cleaning	All	✓	✓	✓	✓		Limited	✓	
Corporate governance									
Proactive fraud initiatives – fraud risk register/ analytics	HoF	N/a	N/a	✓	N/a	N/a	N/a	✓	
National Fraud Initiative (NFI)	HoF	N/a	N/a	✓	N/a	N/a	N/a	✓	

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✗ Delay)	Comment
Mayor's Charity Account	HoF	✓	✓	✓	N/a	N/a	N/a	✓	
Business continuity	All	✓	✓	✓	✓	✓	Limited	✓	
Local Government Transparency Code 2015	CX	✓	✓	✓	✓	✓	Adequate	✓	
Financial management									
Housing rents and debt management	CD	✓	✓	✓	✓	✓	Adequate	✓	
Benefits	CPS	✓	✓	✓	✓	✓	Adequate	✓	
Car Parks	CD	✓	✓	✓	✓	✓	Adequate	✓	
Accounts Payable	HoF	✓	✓	✓	✓	✓	Adequate	✓	
Main accounting (reconciliations)	HoF	✓	✓	✓	✓	✓	Adequate	✓	
Rent and service charges	CD	✓	✓	✓	✓	✓	Substantial	✓	

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✘ Delay)	Comment
Capital programme	HoF	✓	✓	✓				✘	Work was initially delayed due to SIAP sickness, and subsequently delayed to accommodate WCC year end pressures. Further work is now planned later in June 2016.
Taxation	HoF	✓	✓	✓	✓	✓	Adequate	✓	
Additional payments	HoF	✓	✓	✓	✓	✓	Adequate	✓	
Repairs and Renewal Grant	CD	N/a	N/a	✓	N/a	N/a	N/a	✓	
Disabled Facilities Grant	CD	N/a	N/a	✓	N/a	N/a	N/a	✓	
Local Bus Subsidy Grant	CD	N/a	N/a	✓	N/a	N/a	N/a	✓	
Information technology									
ICT shared service, strategy and assurance mapping	CPS	✓	✓	✓	✓	✓	Adequate	✓	
Corporate priorities / Service audits									
Guildhall	CX	✓	✓	✓	✓		Adequate	✓	

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✘ Delay)	Comment
Environmental Services Contract (joint with EHDC)	CD	✓	✓	✓	✓	✓	Adequate	✓	
Landscape	CD	✓	✓	✓	✓		Limited	✓	
Fieldfare Leader Funding 2015/2021	CD	✓	✓	✓				✘	Delayed due to Jury Service & SIAP staff sickness
Contract management – follow up	CD	✓	✓	✓	✓	✓	N/a	✓	