

Report of the Head of Internal Audit and Corporate Anti-Fraud

AUDIT COMMITTEE – 5th JUNE 2019

INTERIM INTERNAL AUDIT ANNUAL REPORT 2018/19

Executive Summary

- i. This report provides the Head of Internal Audit's interim annual opinion on the adequacy and effectiveness of the Authority's internal control arrangements based on the work of Internal Audit during 2018/19 and has been prepared in accordance with the Public Sector Internal Audit Standards.
- ii. Considering the overall results of Internal Audit work undertaken to date, together with management's implementation of recommendations the indicative opinion given is **adequate** (positive) assurance. This has been based upon an agreed programme of risk based audit coverage which has enabled a valid indicative assurance opinion to be provided.
- iii. It is recognised that the Future Council approach has required a change in risk appetite and that there has been a natural period during which new operational arrangements have been implemented. The next stage of course is to ensure that these are embedded. This has been openly acknowledged and discussed with senior management during the year but it is nevertheless important that during 2019/20 senior managers remain alert to and focussed on maintaining an appropriate, risk-based and effective framework of controls.
- iv. The key results from all completed audits have been reported throughout the year within the Quarterly Internal Audit Reports and are summarised in this report.
- v. Throughout the year the Audit Committee have been made aware of progress in the implementation of audit report recommendations. This has consistently improved throughout the year.
- vi. The current audit plan is focussed on supporting management to consider the approach to controls in the context of reduced resources.

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1. Purpose of Report

1.1 This interim annual report has been prepared adopting recommended practice contained within the updated Public Sector Internal Audit Standards (PSIAS) which came into effect on the 1st April 2017. These Standards require the Head of Internal Audit (HoIA) to report to the appropriate Member body, the Audit Committee, providing his opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control based on the work undertaken by Internal Audit.

1.2 In order to comply with these Standards the report provides:-

- i. an opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control;
- ii. summary of the audit work undertaken to formulate the opinion;
- iii. details of key control issues identified which can be used to inform the Annual Governance Statement (AGS); and
- iv. the extent to which the work of other review or audit bodies has been relied upon.

1.3 The opinion provided is an indicative opinion and an update will be given to members at the July Audit Committee to coincide with the consideration of the final Annual Government Statement.

2. Recommendations

2.1 It is recommended that the Audit Committee:-

- i. considers the indicative opinion provided by the Head of Internal Audit based on the work undertaken in 2018/19 regarding the adequacy and effectiveness of the Authority's framework of governance, risk management and control;**
- ii. notes the key issues arising from the work of Internal Audit in the context of the Annual Governance Statement (AGS).**

3. Introduction / Background

3.1 In accordance with statutory best practice provided by the PSIAS, there is a requirement that the Head of Internal Audit (HoIA) prepares an annual report to the appropriate member body providing, amongst other things, an opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control based on the audit work

undertaken. For the Authority, the appropriate member body is the Audit Committee.

- 3.2 The Accounts and Audit Regulations require all councils to publish an Annual Governance Statement (AGS) providing a narrative on the Council's internal control, risk management and governance framework, the results of the annual review process and detailing any actions to be taken in respect of any identified weaknesses. The AGS will address all aspects of corporate governance including internal control and risk management arrangements, in addition to financial controls.
- 3.3 This report provides a summary of key issues arising from the work of Internal Audit covered in the 2018/19 audit plan and up to the point of preparing this report, which contributes to the overall indicative assurance opinion the HoIA is able to give the Audit Committee.
- 3.4 Although providing an important and significant contribution to the assurances the Audit Committee needs in its consideration of the AGS, this report forms only part of the assurance framework. The Audit Committee will receive the draft Annual Governance Statement for 2018/19 at the June meeting. The Audit Committee are therefore encouraged to consider this interim annual report in the context of broad controls assurance.
- 3.5 The financial budget for the Internal Audit Team is clearly set covering the period 1st April to 31st March each year and a plan of the days and where they are planned to be delivered is prepared similarly. However, the actual delivery of internal audit work and the constant review and revision of coverage is on a more rolling basis. In order to align the annual Internal Audit report to the AGS and the signing of the Statement of Accounts it is more appropriate that the Head of Internal Audit's opinion is provided reflecting all the work undertaken at the point of the approval of the AGS and Accounts.
- 3.6 In order to provide the Audit Committee with key information and the opportunity to comment this interim final report has been prepared along with an indicative opinion.

4. Head of Internal Audit's Indicative Opinion on the Effectiveness of the Authority's Internal Control Environment

- 4.1 The Audit Committee has received quarterly reports throughout the audit year. In each of these reports an adequate assurance opinion had been given reflecting on a quarterly basis an overall satisfactory level of internal controls and their application.
- 4.2 Taking the whole year into account, the audits completed and substantially complete, it is appropriate to give an overall **adequate** (positive) indicative assurance opinion for the year. The information supporting this opinion is provided below.
- 4.3 Whilst the overall opinion is positive, there are some key issues arising from Internal Audit work in the year that senior management should consider. In general terms these continue to relate to the significant pressures in most

areas of the Council, the general impact of managing the implications of changed structures and new and changed systems. Such changes, whilst inevitable in the circumstances of limited resources, need to be recognised by management as having implications on the ability to maintain reasonable and effective controls in some areas of activity.

- 4.4 It is recognised that the Future Council approach has required a change in risk appetite and that there is a natural period during which new operational arrangements will embed. This has been openly acknowledged and again discussed with senior management during the year but it is nevertheless important that during 2019/20 senior managers remain alert to, and focussed on, maintaining an appropriate, risk-based and effective framework of controls. The audit work undertaken and planned for the current year has sought to take into account the change in risk appetite necessary to embrace and implement such significant change and achieve financial savings. Although the overall assurance opinion is adequate, it is essential that senior management retain a focus on embedding new operational and governance arrangements.
- 4.5 To highlight this issue, a number of senior managers asked for Internal Audit input during the year to provide support and assurances that the control framework in certain areas was effective. This Internal Audit support was requested to highlight key control, governance and risk issues and assist management in how best to deal with them. Of key importance of course is the consideration and management of the identified and accepted risks moving forward.
- 4.6 It should be noted that the audit work completed has in the main identified weaknesses in the framework and application of controls that increases the risk of the failure to meet operational objectives. The failure to then address control weaknesses through the timely implementation of recommendations clearly adds to this risk.
- 4.7 Section 6 of this report provides more detail regarding the results of the audit work. In summary, 73% of the completed audits resulted in a substantial or adequate assurance opinion which is an increase from 2017/18.
- 4.8 Within the quarterly reports a number of key issues were drawn to the Committee's attention. These are summarised in Section 6.
- 4.9 The results of the core system reviews for the 2018/19 financial year are given in paragraph. 6.15.
- 4.10 There was only a small percentage of the management actions agreed in 2018/19 that fell into the fundamental category (2%). In addition to this, there has been a slight reduction in the percentage of significant recommendations made from 54% in 2017/18 to 51% in 2018/19.
- 4.11 Generally, the audit work in the year has found areas where controls remain good and only relatively minor issues have been raised. There remains a few areas of work to be concluded but at the point of preparing this report, there

has also been a reduction in the number of Limited assurance opinions given in 2018/19, four, as compared to eight in 2017/18.

4.12 Although audit work aims to cover a broad range of services, systems and areas of Council activity, it needs to be recognised that Internal Audit coverage cannot guarantee to detect all errors, systems or control weaknesses or indeed identify all of the opportunities for improvements in management arrangements that might exist. Accordingly the assurance opinion provided is based on reasonable coverage, as resources allow, and cannot be regarded as absolute assurance. Equally, there is a responsibility of senior managers through the annual governance statement process to provide assurances to the Chief Executive regarding the application and effectiveness of the internal control and governance framework in their operational or functional areas.

4.13 To remind the Committee, Internal Audit assurance opinions are classified within a range of four options, two positive and two negative. The table below shows in broad terms the basis for the different opinions applied.

	Level	Control Adequacy	Control Application
POSITIVE OPINIONS	Substantial Assurance	A robust framework of controls exists that are likely to ensure that objectives will be achieved.	Controls are applied continuously or with only minor lapses.
	Adequate Assurance	A sufficient framework of key controls exists that are likely to result in objectives being achieved, but the control framework could be stronger.	Controls are applied but with some lapses.
NEGATIVE OPINIONS	Limited Assurance	Risk exists of objectives not being achieved due to the absence of key controls in the system.	A significant breakdown in the application of key controls.
	No Assurance	A significant risk exists of objectives not being achieved due to the absence of controls in the system.	A fundamental breakdown in the application of all or most controls.

4.14 Internal Audit seeks to work closely as appropriate with other auditors, most significantly External Audit. However, for 2018/19 no work undertaken by other auditors or any other review body has been specifically relied upon in the provision of this indicative annual overall assurance opinion.

5. Summary of Internal Audit Work and Coverage 2018/19

5.1 Internal Audit aim to utilise a risk-based approach to planning its work. This approach seeks to ensure that the key risks facing the Authority are covered where appropriate by Internal Audit work. Internal Audit was able to use the Strategic and Operational Risk Registers to contribute to the planning of audit coverage. The audit planning process and details of the 2018/19 audit plan were reported to the Audit Committee in the March 2018 meeting.

- 5.2 The Audit Committee has received quarterly reports that incorporate the results of audit work and management's response on a continuous basis. A summary of the Internal Audit reports for 2018/19 is at Appendix 1.
- 5.3 At the beginning of the year provision is made in the allocation of audit resources for unplanned work, through a contingency. As requests for Audit work are received, or more time is required for jobs or changes in priorities are identified, time is allocated from this contingency. Over the last couple of years there has been a notable increase in the number of these adjustments which is indicative of the rapidly changing control environment and structure of the Council. Details of audit work which has been deferred, deleted or requests for specific pieces of work have been reported within the quarterly reports.
- 5.4 It should also be noted that Internal Audit work is variable both in its nature and timing. The risk-based approach ensures the highest priority work is undertaken. As with all plans, the audit plan was determined at a particular time (March 2018) utilising information available and has been subject to significant changes in certain areas arising from the Future Council Programme and requests for internal audit input. The Audit Committee should be assured that within the finite resources available to Internal Audit, the key audit risks identified have either received audit attention during the year or are reflected in the audit plan for 2019/20.
- 5.5 The position at the end of the year for core internal audit days shows an over delivery of 138 days, or 13%, of the original provision.

Position as at 31st March 2019 – Audit Days Delivered

Directorate	Original 2018/19 plan days	Revised 2018/19 plan days	Actual days (% of revised days)
Communities	103	88	122 (137%)
People	111	111	155 (140%)
Place	40	55	124 (225%)
Public Health	25	25	17 (68%)
Core Services	397	300	312 (104%)
Council Wide	142	152	235 (155%)
Corporate	152	178	177 (99%)
HoIA role as DPO	30	30	65 (217%)
DPO Assurance	30	30	11 (37%)
Responsive	50	111	
Barnsley MBC	1,080	1,080	1,218 (113%)
Corporate Anti-Fraud Team	580	558	484 (87%)
Sub Total	1,660	1,638	1,702 (104%)
External Clients	1,524	1,581	1,403 (89%)
Total Chargeable Planned Days	3,184	3,219	3,105 (96%)

5.6 Within the resources there remains a significant amount of time needed to respond to requests for providing advice, support to services, innovation and initiatives, changes, projects and programmes, corporate change projects and general work that does not result in a specific report. Approximately half of operational audit time is spent on work that generates a specific report. Details of the non-report work have been provided through the quarterly reports, but in summary have covered the following:

- Grant verification
- Charity Accounts sign-off
- Requests for service reviews on an advisory basis
- Review of Contract Procedure Rules
- General advice to services in relation to controls, risk and governance
- Audit Committee support
- Follow-up of management actions
- Corporate document management / information asset requirements
- Annual audit planning process
- Feedback and liaison to all services
- Input to the Annual Governance Review
- Policy review and advice

5.7 Whilst the work covered in the above list has not resulted in a specific assurance opinion, all work undertaken is considered in terms of the overall annual assurance provided in this annual report. Much of this work has also been considered in the 2019/20 planned coverage.

6. Summary of Internal Control Issues Arising from Internal Audit work in 2018/19

6.1 Internal Audit has completed 15 individual reviews of aspects of the Authority’s internal control framework during 2018/19 that resulted in a formal report. These 15 audits sought to identify, test and review various controls to ensure management were meeting their responsibilities to establish and adhere to appropriate systems of internal control. It should be noted that at the time of this report, a further 4 reviews are ongoing and are substantially complete. Details are referenced within the work in progress section (appendix 3).

6.2 A summary of the assurance opinions given for the 15 reports issued thus far for the year are shown below together with a comparison to 2017/18 and 2016/17.

Assurance Opinion		2018/19 Completed		2017/18		2016/17	
		No	%	No.	%	No.	%
Positive Opinions	Substantial	4	27%	2	10%	1	6%
	Adequate	7	47%	10	50%	9	56%
Negative Opinions	Limited	4	27%	8	40%	6	38%
	No	0	0%	0	0%	0	0%
TOTAL		15	100%	20	100%	16	100%

It should be noted that clearly some audit areas have a greater significance and potential impact on the overall assurance opinion, i.e. limited assurance opinions given for control weaknesses in areas with a narrow scope, limited transactions and financial value will have a lower impact on the overall opinion compared to say a major service or a core financial system receiving such an opinion.

6.3 Across the various completed pieces of work 95 recommendations were made. These are summarised below:

	No.	%	No.	%	No.	%
Recommendation Category	2018/19		2017/18		2016/17	
Fundamental	1	1%	3	2%	4	3%
Significant	48	51%	59	54%	51	44%
Merits Attention	46	48%	48	44%	62	53%
Total	95	100%	110	100%	117	100%

6.4 As can be seen, only 1 fundamental management action was made reflecting the fact that overall relatively few major control issues were identified. In all cases management have agreed the to implement the required actions and set their own timescales for implementation. Although there has been significant pressure on management throughout the year and across all services, Internal Audit has continued to get good co-operation from management across the Council and at various levels.

6.5 Details of the key issues arising from these reviews have been presented to the Audit Committee in the quarterly reports. These findings have arisen across audit reviews ranging from specific establishments to areas of governance.

6.6 As stated in the quarterly reports it is important to note that the identification of control weaknesses does not necessarily indicate that any loss or inefficiency has actually occurred. Weaknesses indicate an increased *potential/risk* that losses or inefficiencies could occur.

6.7 An important part of Internal Audit's assessment of controls is undertaken through the annual reviews of the core financial systems of the Authority. This work is considered by External Audit who have regard to Internal Audit's work to assist in their opinion on the financial systems for their audit of the Accounts.

6.8 The core system reviews in relation to 2018/19 are just being finalised. The necessary timing of these reviews is extremely challenging in coinciding with the preparation of the draft accounts. It is appropriate to highlight the excellent co-operation once again received from Financial Services. A separate section on the core system reviews is given below.

- 6.9 In relation to specific establishments or other minor systems, controls are tested at a lower level to ensure the detailed operation of systems and procedures, and the use of assets and resources are effective.
- 6.10 During the year, 206 audit report management actions were followed-up in accordance with the current follow-up protocol. As reported through the quarterly reports, the percentage of management actions implemented by the original date has historically been relatively low but is now improving.
- 6.11 The Audit Committee has continued to monitor this situation and has continued to express concern regarding this matter. Senior management have been reminded of their responsibilities to implement agreed recommendations to ensure any control, risk or governance weaknesses identified through internal audit work are corrected. The Senior Management Team receives regular monitoring reports regarding the implementation of recommendations and escalates action accordingly. Clearly, any significant delay in implementation or non-implementation weakens the overall control environment.
- 6.12 In common with the general theme highlighted previously, Internal Audit has found that in many cases the delay in the implementation of recommendations has been as a direct consequence of the significant demands placed on senior management over the last 24 months in managing the specific and wider implementation of Future Council. It is hoped that in 2019/20 senior management will be able to better meet their own timescales for implementing recommendations. However, it is acknowledged that additional and significant savings will be required over the next few years which are likely to continue to impact on management capacity.

Core System Reviews 2018/19

- 6.13 Overall there are 9 systems regarded as core and fundamental to the financial management of the Authority. Over the last few years there has been a detailed risk assessment undertaken to establish the extent of coverage each system requires given a number of factors, namely any significant changes in the system or key personnel, the audit opinion the previous audit and the results of an analytical review undertaken by Internal Audit. The outcome of this risk assessment is discussed and agreed with the Section 151 Officer. External Audit are also consulted on the risk assessment and proposed coverage.
- 6.14 The assurance opinions given for each of them are shown in the table below:-

Core System	Assurance Opinion 2018/19	Assurance Opinion 2017/18	Assurance Opinion 2016/17	Assurance Opinion 2015/16	Assurance Opinion 2014/15
Purchase to Pay	Substantial	Adequate	Not Audited	Not Audited	Adequate
Income	Not Audited	Adequate	Not Audited	Adequate	Limited
Council Tax / NDR	Substantial	Not Audited	Not Audited	Adequate	Not Audited
Housing Benefits	Substantial	Not Audited	Limited	Not Audited	Not Audited

Core System	Assurance Opinion 2018/19	Assurance Opinion 2017/18	Assurance Opinion 2016/17	Assurance Opinion 2015/16	Assurance Opinion 2014/15
Pay, Employee Admin & Org. Management	Not Audited	Adequate	Not Audited	Not Audited	Substantial
Cash Receipting & Banking	Adequate	Not Audited	Not Audited	Adequate	Adequate
Main Accounting	Not Audited	Substantial	Not Audited	Not Audited	Substantial
Housing Rents	In progress¹	Substantial	Substantial	Substantial	Substantial
Treasury Management	Not Audited	Substantial	Adequate	Not Audited	Substantial

Summary of Control Issues

6.15 During the year the Audit Committee has received quarterly reports that highlighted key control issues that could potentially undermine the provision of an overall positive assurance opinion for the year. The major issues that resulted in the issue of fundamental recommendations were:-

- The absence of a formal contract in place between the Local Authority and Springwell Learning Community to confirm the arrangements for the management of exclusions for schools within the Barnsley Borough.

6.16 It is noted and highlighted that the Future Council Programme will continue to have implications for the structure and nature of the Council's control framework. This will inevitably give rise to potential implications in terms of the effectiveness of control and governance structures and will require careful management in order to retain a positive assurance overall.

7. Local Area Implications

7.1 There are no Local Area Implications arising from this report.

8. Consultations

8.1 All audit reports are discussed with the main auditee. Individual audit reports are provided to the appropriate Executive and/or Service Director to apprise him/her of key issues raised and remedial actions agreed. No specific consultation has been necessary in the preparation of this annual report.

9. Compatibility with European Convention on Human Rights

9.1 In the conduct of investigations, Internal Audit operates under the provisions of the Data Protection Act 2018, the Human Rights Act 1998, the Regulation of Investigatory Powers Act 2000 and the Police and Criminal Evidence Act.

¹ This review is part way through the review stage. The opinion had been assessed as at least Adequate. The detailed results will be included within the July Audit Committee Internal Audit Progress Report.

10. Reduction of Crime and Disorder

- 10.1 An inherent aspect of audit work is to prevent, detect and investigate incidents of fraud, theft and corruption. The control issues arising from audit investigations have been considered to ensure improvements in overall controls. Additionally, Internal Audit ensures that, in specific instances, management takes appropriate action to minimise the risks of fraud and corruption re-occurring.

11. Risk Management Considerations

- 11.1 Whilst there are no specific risks emanating as a result of this report there are a range of risk issues worthy of consideration and note.
- 11.2 During the year, the Division reviewed and revised its own operational risk register to ensure all risks to the delivery of the function's objectives were identified and could therefore be managed. This risk register is the subject of regular review in accordance with the corporate process.
- 11.3 The Audit Committee has received a detailed report on the audit plan including the basis of the plan and the utilisation of risk information. This is a critical aspect of the audit function and seeks to ensure audit resources are targeted at the areas of the Council's business where the most significant risks have been identified.
- 11.4 There is a risk to the Authority as a whole should the Internal Audit function not be effective. This would undermine the internal control, risk and governance arrangements of the Authority and fail to provide the Audit Committee with sufficient independent information upon which to base their assurance views upon. The provision of detailed quarterly reports during the year, plus this annual report and the report on the effectiveness of the audit function should act as mitigation in ensuring the Audit Committee is in a position to constantly keep the audit function under review.
- 11.5 There is a risk to the control and governance of the Authority if management fail to implement recommendations. In mitigation Internal Audit has introduced a more rigorous 'follow-up' process to ensure the most significant issues are implemented. This is reported to the Audit Committee within the quarterly and annual reports.

12. Employee Implications

- 12.1 There are no employee implications arising from this report.

13. Financial Implications

- 13.1 There are no financial implications arising directly from this report. The costs of the Internal Audit function and the external audit fees are included within the Authority's base budget.

14. Appendices

- 14.1 Appendix 1 - Summary of Internal Audit Reports 2018/19
- Appendix 2 - Details and Outcome of other Audit Activities Not Producing a specific Assurance Opinion
- Appendix 3 - Projects and Work In Progress

15. Background Papers

- 15.1 Various Internal and External Audit reports, files and working papers.

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Date: 28th May 2018

Summary of Internal Audit Reports 2018/19

Directorate- Audit Assignment	Assurance Opinion	Number of recommendation raised:			Total	Agreed
		Fundamental	Significant	Merits Attention		
Core – Housing Rents	Substantial	0	0	0	0	0
People – Assessment & Care, Governance Arrangements	Adequate	0	4	0	4	4
Core – Settlement Agreements	Substantial	0	1	2	3	3
Communities – Disabled Facilities Grants	Limited	0	3	12	15	15
Core – Purchase to Pay	Adequate	0	0	3	3	3
Core – Payroll	Adequate	0	2	4	6	6
Core -Income	Adequate	0	3	2	5	5
Core – Main Accounting	Substantial	0	0	2	2	2
Core – Treasury Management	Substantial	0	0	3	3	3
Inspection Readiness	Limited	0	6	0	6	6
People - Future Directions	Limited	0	7	6	13	13
People - Management of Exclusion - Data Quality and Security	Limited	1	11	3	15	15
Core - E-Enabled Leave	Adequate	0	5	3	8	8
Place – Follow Up of Unannounced Visits – Cash Collection	Adequate	0	2	1	3	3
Place - Home to School Transport	Adequate	0	4	5	9	9
Total		1	48	46	95	95

Details and outcome of other Internal Audit activities concluded in the period not producing a specific assurance opinion

Audit Work Completed	Details	Contribution to Assurance
Place: URBACT Project TechTown Phase 2 - Grant Claim Certification	Grant Claim Audit Certification.	The work contributes to assurance in respect of financial management.
People: Assessed and Supported Year in Employment (AYSE) Grant Claim Verification	Grant Claim Audit Certification for Social Workers in the first year of employment.	The work contributes to assurance in respect of financial management.
Core/People: Milefield Primary School Focused Internal Governance Review	A focused internal governance review of Milefield Primary School was requested by the BMBC Strategic Finance Manager as a result of concerns raised to him by the Local Leader of Education (LLE) regarding the appropriateness of decision making and governance arrangements at the school.	The work contributes to assurance in respect of governance arrangements.
People: Troubled Families – Quarterly validation	Grant claim validation.	The work contributes to assurance in respect of financial management.
Place: Homes England Compliance Grant Verification	Home England Compliance Grant Verification	The work contributes to assurance in respect of financial management.
Communities: Troubled Families – Quarterly validation	Grant claim validation.	The work contributes to assurance in respect of financial management.
Place: URBACT TechTown Grant Certification	Independent verification of energy data prior to submission.	The work contributes to assurance in respect of financial management.
Core: Payroll VFM Review	Advice provided to Finance Business Unit on how to develop their own methodology for VFM workshops to rollout out corporately.	The work contributes to assurance in respect of financial management, and performance management.
Core: Advice	Advice provided in the following areas: <ul style="list-style-type: none"> • Business Support – Operational Procedures • Commercial Services – written operational procedures, examples of good practice 	The work contributes to assurance in respect of financial management, safeguarding, and performance management.
People: Advice	Advice provided in the following areas: <ul style="list-style-type: none"> • Contract Compliance, Funding & Performance – Payment of volunteer’s expenses • Schools Fixed Penalty Notices – currently policies & procedures 	The work contributes to assurance in respect of financial management, safeguarding, and performance management.
Place: Advice	Advice provided in the following areas: <ul style="list-style-type: none"> • Renewal of Contracts with Third Party Providers – Commission Based (Museums) 	The work contributes to assurance in respect of financial management, safeguarding, and performance management.

Audit Work Completed	Details	Contribution to Assurance
Communities: Advice	Advice provided in the following areas: <ul style="list-style-type: none"> • Disable Facilities Grants – revised grant calculation/ approval form & proposed procedures • Shared Lives Service - Preparation for imminent CQC inspection 	The work contributes to assurance in respect of financial management, safeguarding, and performance management.
Core: Charity Accounts	Completion of Charity Commission's Independent Examiner's Report return.	The work contributes to assurance in respect of financial management.
Core: Advice	Advice provided in the following area: Business Support – Operational Procedures and Cash Management Arrangements.	The work contributes to assurance in respect of financial management, safeguarding, and performance management
Communities: Troubled Families – Quarterly validation	Grant claim validation.	The work contributes to assurance in respect of financial management.
Place - URBACT Project TechRevolution Phase 1 - Grant Claim Certification	Completion of grant claim validation	The work contributes to assurance in respect of financial management and grant claims
Review of Contract Procedure Rules (CPRs)	Advice provided to review and update the Council's Contract Procurement Rules.	The purpose of the review was to streamline the CPRs whilst operating within the Legal framework to align / reflect the Council's Strategic priorities, introduction of the Strategic Procurement Team, procurement model implemented, commercial strategy, revised roles and responsibilities with a view to ensuring efficiencies and VFM are realised.
Core: Advice	Advice provided to Finance – SAP Access & Separation of Duties.	The work contributes to assurance in respect of financial management
Core – VFM Workshop	Support and advice given to officers at a Council Tax Value for Money Workshop.	The work contributes to assurance in respect of financial management
Place: Advice	Advice provided to advise on the controls in place regarding the Staff and Public Car Parking Permits	The work contributes to assurance in respect of financial management
Place: Advice	Advice provided regarding the Council's Security Services contract	The work contributes to assurance in respect of financial management
People - Advice	Advice provided to the Youth Offending Team regarding their petty cash arrangements	The work contributes to assurance in respect of financial management
Data Protection Officer	Completion of the planned assurance reviews to support the DPO assurance programme.	The work contributes to the DPO's assurance opinion

Work in Progress as at 31st May 2019

Directorate & Audit Assignment	Status / Comment
Communities – IT Project/ Programme Management	Draft report issued, post audit meeting arranged
Core – Procurement Compliance Review	Field work substantially complete
Core – Housing Rents	Draft report issued, post audit meeting arranged
People – Residential Commissioning of Placements / Fostering	Draft report issued, post audit meeting arranged
Glassworks Phase II Governance Review	Field work commenced