

Report of the Head of Internal Audit, Anti-Fraud and Assurance

AUDIT COMMITTEE – 29th JULY 2020

INTERNAL AUDIT ANNUAL REPORT 2019/20

Executive Summary

- i. This report provides the Head of Internal Audit's annual opinion on the adequacy and effectiveness of the Authority's internal control arrangements based on the work of Internal Audit for 2019/20 and has been prepared in accordance with the Public Sector Internal Audit Standards.
- ii. Considering the overall results of Internal Audit work undertaken, together with management's implementation of agreed management actions, the opinion given is **reasonable** (positive) assurance. This has been based upon an agreed programme of risk based audit coverage and input which has enabled a valid assurance opinion to be provided.
- iii. It is important that senior managers remain alert to and focussed on maintaining an appropriate, risk-based and effective framework of controls as we enter the recovery stage of Covid 19 and also as we continue to work towards Barnsley 2030.
- iv. The key results from all completed audits have been reported throughout the year within the Internal Audit progress reports and are summarised in this report.
- v. Throughout the year the Audit Committee have been made aware of progress in the implementation of agreed management actions.
- vi. The revised audit plan for 2020-21 is focussed on supporting management to consider the approach to controls in the context of the impact of Covid 19.

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INTERNAL AUDIT ANNUAL REPORT 2019/20

1. Purpose of Report

1.1 This 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.

2. Recommendations

2.1 It is recommended that the Audit Committee:-

- i. considers the opinion provided by the Head of Internal Audit based on the work undertaken and completed relating to 2019/20 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 2019/20 audit plan, which contributes to the overall 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 (AGS) for 2019/20. The Audit Committee is therefore encouraged to consider this 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 that relates/covers the financial year at the point of the approval of the AGS and Accounts. This inevitably includes work actually undertaken in the current financial year but that relates to the 2019/20 financial year.

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

- 4.1 The Audit Committee has received Internal Audit progress reports throughout the audit year. In each of these reports a reasonable assurance opinion had been given reflecting an overall satisfactory level of internal controls and their application.
- 4.2 Taking the whole year into account and the audits completed, it is appropriate to give an overall **reasonable** (positive) 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 important that senior managers remain alert to, and focussed on, maintaining an appropriate, risk-based and effective framework of controls as the Council enters the recovery stage of the Covid 19 period and also

continues to work towards Barnsley 2030. 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. Although the overall assurance opinion is **reasonable**, it is essential that senior management retain a focus on embedding new and revised operational and governance arrangements (including the innovative service delivery methods that have arisen in response to Covid 19).

- 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 agreed management actions clearly adds to this risk.
- 4.7 Section 6 of this report provides more detail regarding the results of the audit work. In summary, 62% of the completed audits resulted in a substantial or reasonable assurance opinion compared with 73% in 2018/19 and 60% in 2017/18.
- 4.8 Within the Internal Audit progress 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 2019/20 financial year are given in paragraph 6.14.
- 4.10 Generally, the audit work in the year has found areas where controls remain good and only relatively minor issues have been raised. Five "Limited" assurance opinions have been provided in 2019/20 compared to four in 2018/19.
- 4.11 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.

4.12 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 is likely to ensure that objectives will be achieved.	Controls are applied continuously or with only minor lapses.
	Reasonable Assurance	A sufficient framework of key controls exists that is 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	A risk exists of objectives not being achieved due to the absence of key controls in the system.	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.	Fundamental breakdown in the application of all or most controls.

4.13 Internal Audit seeks to work closely as appropriate with other auditors, most significantly External Audit. However, for 2019/20 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 2019/20

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. The audit planning process and details of the 2019/20 audit plan were considered by the Audit Committee at its March meeting.

5.2 The Audit Committee has received Internal Audit progress reports that incorporate the results of audit work and management’s response on a continuous basis. A summary of the Internal Audit reports for 2019/20 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 Internal Audit progress 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 2019) utilising information available and has been subject to significant changes in certain areas arising from 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 2020/21.
- 5.5 The position at the time of drafting this report for core internal audit days relating to the 2019/20 plan shows a slight under delivery of 25 days, or 1%, of the original provision.

Position as at 12th July 2020 – Audit Days Delivered Relating to 2019/20 Plan

Directorate	Original 2019/20 Plan days	Revised 2019/20 Plan days	Actual days (% of revised days)
Communities	102	90	81 (90%)
People	128	101	102 (101%)
Place	88	113	104 (92%)
Public Health	11	19	19 (100%)
Core Services	407	449	482 (107%)
Council Wide	205	159	149 (94%)
Corporate	177	187	195 (104%)
Barnsley MBC	1,118	1,118	1,132 (101%)
Corporate Anti-Fraud Team	572	572	524 (92%)
Barnsley MBC Internal Audit Total	1,690	1,690	1,656 (98%)
HolA role as Head of Assurance	0	1	10 (1,000%)
HolA role as DPO	50	50	51 (102%)
DPO Assurance	45	45	45 (100%)
Sub Total	95	96	106 (110%)
External Clients	1,215	1,215	1,213 (99.9%)
Total Chargeable Planned Days	3,000	3,000	2,975 (99%)

- 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 progress 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
 - Policy review and advice

- Advice and support in relation to the Council’s Information Governance arrangements, including attendance at the Information Governance Board and Digital Leadership Team meetings
- Advice, support and challenge during the re-tender of the PRIP contract, including attendance at PRIP Board meetings
- A check and challenge of the revised SEND governance arrangements including the approach to decision making
- A quality assurance review of the Public Health procedures and processes
- Advice and support during the Council’s review of its financial management system (SAP) in terms of developments and access controls
- Supporting HR in the development of a Managers Toolkit
- Corporate document management / information asset requirements
- Feedback to and liaison with all services
- Audit Committee support
- Follow-up of management actions
- Annual audit planning process
- Input to the Annual Governance Review
- Corporate whistleblowing input

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 indicative annual assurance provided in this annual report. Much of this work has also been considered in the 2020/21 planned coverage.

6. Summary of Internal Control Issues Arising from Internal Audit work in 2019/20

6.1 Internal Audit has completed 13 individual reviews of aspects of the Authority’s internal control framework during 2019/20 that resulted in a formal report. These 13 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, one review is at draft report stage with a scheduled meeting with management to discuss and agree the report content (positive assurance opinion provided). Details are referenced within the work in progress section (appendix 3).

6.2 A summary of the assurance opinions given for the 13 reports issued are shown below together with a comparison to 2018/19 and 2017/18.

Assurance Opinion		2019/20		2018/19		2017/18	
		Completed		No.	%	No.	%
		No	%				
Positive Opinions	Substantial	0	0%	4	27%	2	10%
	Reasonable/adequate	8	62%	7	46%	10	50%
Negative Opinions	Limited	5	38%	4	27%	8	40%
	No	0	0%	0	0%	0	0%
TOTAL		13	100%	15	100%	20	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 to date 108 recommendations/ implications were raised. These are summarised below:

	No.	%	No.	%	No.	%
Recommendation Category	2019/20		2018/19		2017/18	
Fundamental/ High	6	6%	1	1%	3	2%
Significant/ Medium	64	59%	48	51%	59	54%
Merits Attention/ Low	38	35%	46	48%	48	44%
Total	108	100%	95	100%	110	100%

6.4 Of the 6 fundamental/ high recommendations:

- 3 were raised in the SAP Concur Expenses report;
- 1 was raised in the Systems Fit For Purpose report (Governance arrangements with regards to IS Service Delivery), and;
- 2 were raised in the Procurement Compliance Reports.

In respect of the six fundamental/high recommendations above, 1 has been implemented and five have future agreed implementation dates.

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 Internal Audit progress reports. These findings have arisen across audit reviews ranging from specific establishments to areas of governance.

6.6 In addition to the formal audit reports attracting an assurance opinion other reports have been issued in an advisory/consultancy context. A number of these reports are the product of significant Internal Audit input over many months in some cases. These reports also contribute to the overall assurance opinion. Such input enables Internal Audit to assist management as initiatives or projects or reviews are progressing, thus helping establish effective controls and governance from the outset. The major advisory reports have covered:

- Family Centres;
- Glassworks Phase 2 Governance;
- SEND Decision Making;
- Public Health Quality Assurance.

- 6.7 As stated in the Internal Audit progress 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.
- 6.8 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.
- 6.9 The core system reviews in relation to 2019/20 have been completed. 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.
- 6.10 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.
- 6.11 During the year, all audit report management actions were followed-up in accordance with the current follow-up protocol. As reported through the Internal Audit progress reports, the percentage of management actions implemented by the agreed dates had improved during the year but this has been impacted upon on the lead up the financial year end in response to the Covid 19 pandemic and this understandably being management's priority at that time. Please refer to Appendix 4 for a breakdown of the current status of all agreed management actions, where the original agreed target implementation date was during the 2019/20 financial year.
- 6.12 The Audit Committee has continued to monitor this situation. Senior management are aware of their responsibilities to implement agreed recommendations/actions 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.
- 6.13 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 year and particularly towards year-end with the impact of reacting to Covid 19. A follow-up exercise has recently been undertaken, enabling the Audit Committee to be provided with an updated position.

Core System Reviews 2019/20

6.14 Overall there are 10 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.

6.15 The assurance opinions given for each of them are shown in the table below:-

Core System	Assurance Opinion 2019/20	Assurance Opinion 2018/19	Assurance Opinion 2017/18	Assurance Opinion 2016/17	Assurance Opinion 2015/16
Purchase to Pay	Not Audited	Substantial	Adequate	Not Audited	Not Audited
Income	Not Audited	Not Audited	Adequate	Not Audited	Adequate
Council Tax / NDR	Not Audited	Substantial	Not Audited	Not Audited	Adequate
Housing Benefits	Not Audited	Substantial	Not Audited	Limited	Not Audited
Pay, Employee Admin & Org. Management	Reasonable	Not Audited	Adequate	Not Audited	Not Audited
Cash Receipting & Banking	Not Audited	Adequate	Not Audited	Not Audited	Adequate
Main Accounting - Journals	Reasonable	Not Audited	Substantial	Not Audited	Not Audited
Fixed Asset Register*	Reasonable	N/A	N/A	N/A	N/A
Housing Rents	Substantial	Adequate	Substantial	Substantial	Substantial
Treasury Management	Not Audited	Not Audited	Substantial	Adequate	Not Audited

* Historically this formed part of the Main Accounting review.

6.16 The core financial systems reviewed each year are identified utilising a risk based methodology. The outcomes in relation to each of the systems audited this year have / are likely to receive a positive assurance opinion.

Summary of Control Issues

6.17 During the year the Audit Committee has received Internal Audit progress 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 high (fundamental) implications (recommendations) in relation to particular audits were:-

- A lack of oversight of strategic priorities across the Council of all IT projects (Core – Systems Fit for Purpose Corporate Governance Arrangements);
- A lack of clarity regarding manager and employee responsibilities in the Expenses and Travel & Accommodation policy for SAP Concur users and approvers and a lack of ease of access to the policy and procedures (Core – SAP Concur Expenses);
- Results from system testing showed that SAP Concur expense claims did not comply with the policies due to behaviour / culture issues and relevant policies not being sufficiently detailed and open to management interpretation and discretion. However, no evidence of fraud was found (Core – SAP Concur Expenses);
- Procurement (BMBC and NPS Barnsley Ltd) – non compliance with CSOs, policies and procedures. In addition, concerns with regards to the lack of declaration of interests by NPS Barnsley Ltd.

6.18 It is noted that the impact of and recovery from Covid 19 and also the continued move towards Barnsley 2030 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.

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 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.
- 11.3 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 Internal Audit progress reports during the year, plus this annual report and the report on the QAIP should act as mitigation in ensuring the Audit Committee is in a position to constantly keep the audit function under review.
- 11.4 There is a risk to the control and governance of the Authority if management fail to implement their agreed actions to address the implications identified during Internal audit work. 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 2019/20
Appendix 2 - Details and Outcomes of other Internal Audit Activities
Appendix 3 - Projects and Work In Progress
Appendix 4 - Agreed Management Actions

15. Background Papers

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

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Date: 17th July 2020

Summary of Internal Audit Reports 2019/20

Directorate- Audit Assignment	Assurance Opinion	Number of recommendations/ implications raised:			Total	Agreed
		High/ Fundamental	Medium/ Significant	Low/ Merits Attention		
People – Commissioning of Residential Placements and Fostering	Limited	0	5	7	12	12
Communities – IT Project and Programme Management	Reasonable	0	2	3	5	5
Core – Apprenticeship Levy	Reasonable	0	5	2	7	7
Place – Principal Towns	Reasonable	0	6	2	8	8
Communities – Homelessness	Reasonable	0	4	2	6	6
Core – Systems Fit for Purpose Corporate Governance Arrangements	Limited	1	7	1	9	9
Core – SAP Concur Expenses	Limited	3	5	2	10	10
Core – Fixed Asset Register	Reasonable	0	5	0	5	5
Core – Procurement Compliance Review (BMBC)	Limited	1	10	11	22	22
Core – Procurement Compliance Review (NPS)	Limited	1	11	5	17	17
Core – Main Accounting Journals	Reasonable	0	1	2	3	3
Core – Policy into Practice – Honoraria & Agency Staff	Reasonable	0	2	1	3	3
Core – Main Financial Systems Payroll (underpayments and overpayments)	Reasonable	0	1	0	1	1
Total		6	64	38	108	108

Details and outcome of other Internal Audit activities concluded in the period

Audit Work Completed	Details	Contribution to Assurance
Place: URBACT Project Revolution	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: Charity Accounts	Completion of Charity Commission's Independent Examiner's Report return.	The work contributes to assurance in respect of financial management.
People: Troubled Families – Quarterly validation	Grant claim validation.	The work contributes to assurance in respect of financial management.
Place: Environmental Services Petty Cash Processes	Advice provided to the Service regarding the petty cash procedures and purpose.	The work contributes to assurance in respect of financial management.
Core: Procurement Card Processes	Reviewed old and new process. Additional advice provided regarding the risks and expected controls of a new paperless process.	The work contributes to assurance in respect of financial management.
People: Family Centres	Suggested areas for improvement in relation to income and expenditure at a family centre.	The work contributes to assurance in respect of financial management.
Place: Glassworks Governance Phase 2	A review of the governance arrangements for Phase 2 of the Programme. This included risk management, the Project Execution Plan (PEP), Board meetings and other meetings across the Council and partners/suppliers. Attendance at Board meetings in an advisory capacity.	The work contributes to assurance in respect of financial management and governance arrangements.
Core: Bankrupt Suppliers	Advice provided to Legal Services and the Strategic Procurement Service regarding trading with suppliers that are bankrupt.	The work contributes to assurance in respect of financial management.
Core: Council's Contract Register	Advice provided to the Strategic Procurement Service regarding the maintenance and update of the Council's Contracts Register, in particular, for capturing new contracts awarded between £5K and up to £10K.	The work contributes to assurance in respect of financial management and contract management.
Core: Procurement and Legal	Advice, support and guidance to Procurement and Legal, attendance at joint meetings, independent review of policies and procedures.	The work contributes to assurance in respect of financial management and governance arrangements
Core: Advice	Advice provided to Finance – SAP Access & Separation of Duties; - SAP Success Factors; - SAP Access Controls.	The work contributes to assurance in respect of financial management

Audit Work Completed	Details	Contribution to Assurance
Core/Communities: Information Governance	Advice, support and guidance in relation to the Council's Information Governance Framework. Includes attendance at Information Governance Board and Digital Leadership Team meetings.	The work contributes to assurance in respect of financial management and governance arrangements
Core: Managers Toolkit	Support to HR during the development of a managers Toolkit.	The work contributes to assurance in respect of governance arrangements
Core/Place: PRIP	Advice, support and challenge during the re-tender process, including attendance at Board meetings.	The work contributes to assurance in respect of financial management and governance arrangements
People: SEND Decision Making	Advice, support and guidance (heck and challenge methodology) in relation to the development of the SEND governance arrangements, including decision making. Included attendance at various working group meetings and Board.	The work contributes to assurance in respect of financial management and governance arrangements
Public Health: Quality Assurance	A quality assurance review of the policies, procedures and processes in relation to Public Health.	The work contributes to assurance in respect of financial management and governance arrangements

Work in Progress as at 12th July 2020

Directorate & Audit Assignment	Status / Comment
Core – DPO Arrangements Compliance	Draft Report Issued. Post Audit Meeting Scheduled with Management.

Analysis of Agreed Management Actions Where the Original Agreed Implementation Date Was Due and Followed Up in the Period 1st April 2019 to 31st March 2020

Recommendation/ Implication Categorisation	Original Target Date in 2019/20	Completed	Not yet completed – Revised date agreed	Not yet completed – Awaiting management update
Communities				
Fundamental/High	2	2	0	0
Significant/ Medium	18	17	1	0
TOTAL	20	19 (95%)	1 (5%)	0
Place				
Fundamental/High	2	2	0	0
Significant/ Medium	7	7	0	0
TOTAL	9	9 (100%)	0	0
People (excl. Maintained Schools)				
Fundamental/High	7	7	0	0
Significant/ Medium	14	4	10	0
TOTAL	21	11 (52%)	10 (48%)	0
Maintained Schools				
Fundamental/High	0	0	0	0
Significant/ Medium	0	0	0	0
TOTAL	0	0	0	0
Core				
Fundamental/High	4	2	2	0
Significant/ Medium	26	21	5	0
TOTAL	30	23 (77%)	7 (23%)	0
Public Health				
Fundamental/High	0	0	0	0
Significant/ Medium	0	0	0	0
TOTAL	0	0	0	0
OVERALL TOTAL	80	62	18	0
%	100%	78%	22%	0%