

Audit Committee

31 May 2019

Internal Audit Progress Report Period
Ended 31 March 2019



Report of Paul Bradley, Chief Internal Auditor and Corporate Fraud Manager

Electoral division(s) affected:

Countywide.

Purpose of the Report

- 1 To inform Members of the work that has been carried out by Internal Audit during the period 1 April 2018 to 31 March 2019 as part of the 2018/2019 Internal Audit Plan.

Executive Summary

- 2 The report provides Members with the progress that has been made in achieving the Internal Audit Plan for 2018/2019 up to 31 March 2019 and aims to:
 - (a) Provide a high level of assurance, or otherwise, on internal controls operating across the Council that have been subject to an Internal Audit of systems and processes;
 - (b) Advise of issues where controls need to be improved in order to effectively manage risks;
 - (c) Advise of other types of audit work carried out such as grant certification or consultancy reviews where an assurance opinion on the control environment may not be applicable;
 - (d) Advise of amendments to the Internal Audit Plan;
 - (e) Track the progress of responses to Internal Audit reports and the implementation of agreed audit recommendations;
 - (f) Advise of any changes to the audit process;
 - (g) Provide an update on the performance indicators comparing actual performance against planned

- 3 The appendices attached to this report are summarised below. Those marked with an asterisk are not for publication (Exempt information under Part 3 of Schedule 12a to the Local Government Act 1972, paragraph 3).
- (a) Appendix 2 – Progress against the Internal Audit Plan;
 - (b) Appendix 3 – Final reports issued in the quarter ended 31 March 2019;
 - (c) Appendix 4 – The number of high and medium priority actions raised and implemented;
 - (d) Appendix 5 – Internal Audit performance indicators;
 - (e) Appendix 6* – Overdue Actions;
 - (f) Appendix 7* – Limited Assurance Audit Opinions.

Recommendations

- 4 Members are asked to note:
- (a) The amendments made to the 2018/19 Annual Internal Audit Plan;
 - (b) The work undertaken by Internal Audit during the period ending 31 March 2019;
 - (c) The performance of the Internal Audit Service during the period;
 - (d) The progress made by service managers in responding to the work of Internal Audit.

Background

- 5 As an independent consultancy service, the Council's Internal Audit Team strives to continue to add value and improve the organisation's operations as well as providing objective assurance to service managers and the Council.
- 6 The Internal Audit Strategy and Annual Internal Audit Plan, covering the period 1 April 2018 to 31 March 2019, was approved by the Audit Committee on 01 June 2018.

Progress against the Internal Audit Plan

- 7 A summary of the approved Internal Audit Plan for each Service Grouping, updated to include work in progress and any audits brought forward from last year's plan, is attached at Appendix 2. The appendix illustrates the status of each audit as at 31 March 2019 and, where applicable, also gives the resultant assurance opinion.
- 8 A summary of the status of audits in 2018/19 is illustrated in the table below:

Service Grouping	Not Started	Planning and Preparation	In Progress	Draft Report	Final Report / Complete
Adult and Health Services (AHS)	0	0	3	0	15
Children and Young People's Services (CYPS) *Excluding Schools	1	0	4	0	30
Regeneration and Local Services (REAL)	2	6	10	2	35
Resources (RES)	0	17	20	6	64
Schools	0	6	3	6	80
Transformation and Partnerships (TAP)	0	0	0	0	8
TOTAL	3	29	40	14	232

- 9 A summary of the final internal audit reports issued in this quarter is presented in Appendix 3.
- 10 The total number of productive Internal Audit days required to deliver the plan is 4,367. As at 31 March 2019, the service had delivered 4,180 productive days, representing 95% of the total plan. The target at the end of the quarter was for 90% to be delivered, therefore performance has achieved the target.

Internal Audit activity in the quarter

Amendments to the Approved 2018/2019 Internal Audit Plan

- 11 The following 15 reviews were removed from the approved Internal Audit Plan in the quarter, following agreement between Corporate Directors and the Chief Internal Auditor and Corporate Fraud Manager.

Service Grouping	Audit	Audit Type	Reason
Adult and Health Services (AHS)	Continuing Health Care	Assurance	Area currently subject to business process review as part of the Azeus implementation.
Adult and Health Services (AHS)	Social Care Direct	Advice and consultancy	Area currently subject to business process review as part of the Azeus implementation.
Adult and Health Services (AHS)	Review of Section 117 Process	Assurance	Area currently subject to business process review as part of the Azeus implementation.
Adult and Health Services (AHS)	Suicide Early Alert System	Advice and consultancy	Agreed with the service that this activity would be delivered as part of the 2019/20 plan.
Children and Young People's Services (CYPS)	Schools - Safe Recruitment and Selection	Assurance	Resource available focused to review of High Needs Funding and delivery of school audit plan.
Children and Young People's Services (CYPS)	Award of additional pay in Schools	Assurance	Resource available focused to review of High Needs Funding and delivery of school audit plan.
Children and Young People's Services (CYPS)	Arrangements for the allocation of Pupil Premium Funding and its application in schools	Assurance	Resource available focused to review of High Needs Funding and delivery of school audit plan.
Children and Young People's Services (CYPS)	Adult Learning Service - Apprenticeship Programme	Advice and consultancy	Days reallocated to support review of Learning Working Earning Grant.
Regeneration and Local Services (REAL)	Leisure Centres - Timesheets	Follow Up	Cancelled, as scope included within the 2018/19 assurance review of Leisure Centre – Timesheets.
Resources (RES)	Network Folders Identity and Access Management	Assurance	Cancelled at request of service, as working group is to be set up to review the processes.
Resources (RES)	Medium Term Financial Plan	Assurance	Deferred to 2019/20 to align to arrangements for delivering MTFP savings.

Service Grouping	Audit	Audit Type	Reason
Resources (RES)	Payroll – Access to Data and Records	Assurance	Agreed with the service to defer the review to 2019/20.
Resources (RES)	Payroll – Preparation/Corrections	Assurance	Agreed with the service to defer the review to 2019/20.
Transformation and Partnerships (TAP)	GDPR compliance	Assurance	Agreed with the service to defer the review to 2019/20.
Transformation and Partnerships (TAP)	Data Quality – SEND review	Assurance	Deferred to assess the outcome of a separate audit of High Needs Budget which is currently in progress.

- 12 Two unplanned reviews were added to the Internal Audit Plan in the quarter. These reviews, which are detailed below, were sourced from the service contingency provision within the Internal Audit Plan.

Service Grouping	Audit	Audit Type	Reason
Regeneration and Local Services (REAL)	Carbon Connects	Grant certification	Added at the request of the service.
Resources (RES)	Corporate Learning and Development	Advice and consultancy	Attendance at working group to review processes.

Outstanding Management Responses to Draft Internal Audit Reports

- 13 There are no responses to draft internal audit reports overdue at the time of writing.

Survey Response Rate

- 14 The table below sets out the response rate and average score, by Service Grouping, for the customer satisfaction surveys issued during the period up to 31 March 2019.

Service Grouping	Surveys issued	Surveys returned	% returned	Av. score
Adult and Health Services (AHS)	2	2	100	4.3
Children and Young People's Services (CYPS) *Excluding Schools	7	5	71	4.6
Regeneration and Local Services (REAL)	18	16	89	4.7
Resources (RES)	53	49	92	4.6
Schools	68	47	69	4.8
Transformation and Partnerships (TAP)	4	3	75	4.5
TOTAL	152	122	80	4.6

Responses to Internal Audit Findings and Recommendations

- 15 Details of the numbers of High and Medium priority ranked recommendations that have been raised and those that are overdue, by Service Grouping, are presented in Appendix 4.
- 16 A summary of progress on the actions due, implemented and overdue, as at 31 March 2019, is given in the table below.

Service Grouping	No. of Actions Due	No. of Actions Implemented	No. Overdue by Original Target Date	No. with Revised Target Date	No. Overdue by Revised Target Date
Adult and Health Services (AHS)	109	102	7 (6%)	7	0
Children and Young People's Services (CYPS) [Excluding Schools]	174	168	6 (3%)	6	0
Regeneration and Local Services (REAL)	452	444	8 (2%)	8	0
Resources (RES)	311	297	14 (4%)	14	0
Transformation and Partnerships (TAP)	39	38	1 (3%)	1	0
TOTAL	1085	*1049	36 (3%)	36	0

* Includes 11 high priority actions to be confirmed as implemented.

- 17 It is encouraging to note that, of the 1,085 actions due to be implemented, 1,049 (97%) have been implemented.
- 18 Details of the actions that are overdue, following their agreed original target dates, are included at Appendix 6.

Limited Assurance Audit Opinions

- 19 There have been three audits, finalised in this quarter, that have been issued with a 'limited assurance' opinion. These are summarised in the table below.

Service Grouping	Service Area	Audit
Children and Young People's Services (CYPS)	Education Services	Three Primary Schools

- 20 Further detail of the findings from these audits is included within Appendix 7.

Performance Indicators

- 21 A summary of actual performance, as at the end of March 2019, compared with our agreed targets, is detailed in Appendix 5.

Background papers

- Specific Internal Audit reports issued and working papers.

Other useful documents

- Previous Committee reports

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Appendix 1: Implications

Legal Implications

The Accounts and Audit Regulation 2015 (Part 2, Section 5) states a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.

Furthermore, Internal Audit assists the Corporate Director of Resources in fulfilling their duties under Section 151 of the Local Government Act 1972 which requires each Local Authority to make arrangements for the proper administration of their financial affairs.

Finance

There are no direct financial implications associated with this report.

Internal Audit work has clear and direct effects, through recommendations made, to assist in improving value for money obtained, the probity and propriety of financial administration, and / or the management of operational risks.

Consultation

All Corporate Directors, the Director of Transformation and Partnerships and all Heads of Service.

Equality and Diversity / Public Sector Equality Duty

None.

Human Rights

None.

Crime and Disorder

None.

Staffing

None.

Accommodation

None.

Risk

The key risk is that actions agreed in audit reports to improve the control environment and assist the Council in achieving its objectives are not implemented. To mitigate this risk, a defined process exists within the Service to gain assurance that all actions agreed have been implemented on a timely basis. Such assurance is reflected in reports to the Audit Committee. Where progress has not been made, further action is agreed and overseen by the Audit Committee to ensure action is taken.

Procurement

None.

INTERNAL AUDIT PLAN PROGRESS AS AT 31 MARCH 2019

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
2017 / 2018 Internal Audit Plan - Audits Brought Forward					
Adult and Health Services	Adult Care	Notification of Service – Impact of Financial Assessment on Income Collection (RES)	Advice & Consultancy	In Progress	
Adult and Health Services	Adult Care	Continuing Health Care - Joint Funding Arrangements and Free Nursing Care	Assurance	Deferred to 2019/20	
Adult and Health Services	Adult Care	County Durham Care & Support Review	Advice & Consultancy	Complete	N/A
Adult and Health Services	Adult Care	Review of Operational Procedures in relation to Trinity Keys	Advice & Consultancy	Complete	N/A
Adult and Health Services	Commissioning	Creditors - Supplier Masterfile Commissioning - SSID Independent Sector Suppliers	Assurance	In Progress	
Adult and Health Services	Commissioning	Creditors - Supplier Masterfile Commissioning - SSID Independent Sector Suppliers	Advice & Consultancy	Final	N/A
Adult and Health Services	Commissioning	Approval and Payment of Commissioned Services within SEND (Approval and Payment)	Assurance	Cancelled	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Review of the Petty Cash Arrangements across CYPS Locality Offices, One Point Hubs	Assurance	Final	Limited
Children and Young People's Services	Early Help, Assessment and Safeguarding	Special Guardianship and Child Arrangement Orders	Assurance	Deferred to 2019/20	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Ferryhill Hub - (Establishment Core Financial Audit)	Assurance	Final	Moderate
Children and Young People's Services	Early Help, Assessment and Safeguarding	Section 17 Payments - Support to Service Workstream in Response to	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Early Help, Assessment and Safeguarding	Supervised Spend - Support to Service in Response to Recommendations	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Education Services	Youth Employment Initiative - Durham Works Participants Claim	Advice & Consultancy	Final	Substantial
Children and Young People's Services	Education Services	Approval and Payment of Commissioned Services within SEND	Assurance	Cancelled	
Children and Young People's Services	Education Services	Schools Financial Value Standard (SFVS)	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Education Services	Schools - Safe Recruitment and Selection	Assurance	Deferred to 2019/20	
Children and Young People's Services	Education Services	Award of additional pay in Schools	Assurance	Deferred to 2019/20	
Children and Young People's Services	Education Services	Arrangements for the allocation of SEN funding and its application in schools	Assurance	Cancelled	
Children and Young People's Services	Education Services	Arrangements for the allocation of Pupil Premium Funding and its application in schools	Assurance	Deferred to 2019/20	
Children and Young People's Services	Looked After Children and Care Leavers	Foster Carer Payments (Follow Up)	Follow Up	Final	N/A
Children and Young People's Services	Looked After Children and Care Leavers	Adoption Services	Assurance	Deferred to 2019/20	
Children and Young People's Services	Looked After Children and Care Leavers	West Rainton Children's Home (Establishment Audit)	Assurance	Final	Moderate
Children and Young People's Services	Looked After Children and Care Leavers	Park House (Establishment Audit)	Assurance	Final	Moderate
Children and Young People's Services	Looked After Children and Care Leavers	Aycliffe Secure Services Centre - Support in Service Response to Recommendations	Advice & Consultancy	Complete	N/A
Regeneration and Local Services	Planning & Assets	North Pennines AONB Partnership - Atlantic Geoparks 1	Grant	In Progress	
Regeneration and Local Services	Planning & Assets	Land Sales	Advice & Consultancy	Final	N/A
Regeneration and Local Services	Planning & Assets	Planning Applications	Assurance	Final	Substantial
Regeneration and Local Services	Planning & Assets	Asset Management - Final Accounts	Assurance	Final	Moderate
Regeneration and Local Services	Economic Development & Housing	Disabled Facilities Grant - VFM Review	Advice & Consultancy	Final	N/A
Regeneration and Local Services	Economic Development & Housing	New Homes Bonus - Affordable Homes	Advice & Consultancy	Final	N/A
Regeneration and Local Services	Economic Development & Housing	Choice Based Lettings	Assurance	Final	Substantial
Regeneration and Local Services	EHCP	Licensing Arrangements for Houses in Multiple occupations	Advice & Consultancy	Cancelled	
Regeneration and Local Services	Transport and Contract Services	Local Growth Fund - Forest Park	Grant	In Progress	
Regeneration and Local Services	Transport and Contract Services	Local Growth Fund - Bishop Auckland Market Place	Grant	In Progress	
Regeneration and Local Services	Transport and Contract Services	Transport Follow up	Assurance	Final	Moderate
Regeneration and Local Services	Direct Services	Fly Tipping	Assurance	Final	Moderate
Regeneration and Local Services	Direct Services	Fleet Management	Assurance	Final	Substantial
Regeneration and Local Services	Direct Services	Waste Transfer Station (Thornley) - Financial Procedures	Advice & Consultancy	Complete	N/A
Regeneration and Local Services	Direct Services	Durham Crematorium	Assurance	Final	Substantial
Regeneration and Local Services	Direct Services	Mountsett Crematorium	Assurance	Final	Substantial
Regeneration and Local Services	Direct Services	Bulky Goods Collections Service	Assurance	Final	Substantial
Regeneration and Local Services	Culture and Sport	Catering	Advice & Consultancy	Cancelled	
Regeneration and Local Services	Culture and Sport	Stanley Bowls	Advice & Consultancy	Final	N/A
Regeneration and Local Services	Culture and Sport	Leisureworks	Advice & Consultancy	Complete	N/A
Resources	Legal & Democratic Services	Electoral Services	Assurance	Final	Substantial
Resources	Legal & Democratic Services	Use of Social Media in Covert Investigations	Assurance	Final	Moderate
Resources	Corporate Finance and Commercial Services	Contract Register	Assurance	Final	Moderate
Resources	Corporate Finance and Commercial Services	Contract Management	Assurance	Final	Moderate
Resources	Corporate Finance and Commercial Services	Off Contract Spend	Assurance	Final	Moderate
Resources	Corporate Finance and Commercial Services	Procurement Cards (Follow Up)	Assurance	Final	Limited
Resources	Corporate Finance and Commercial Services	Treasury Management	Key System	Final	Substantial
Resources	Corporate Finance and Commercial Services	General Ledger	Key System	Final	Substantial
Resources	Corporate Finance and Commercial Services	Medium Term Financial Plan	Key System	Deferred to 2019/20	

INTERNAL AUDIT PLAN PROGRESS AS AT 31 MARCH 2019

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Resources	Corporate Finance and Commercial Services	VAT	Key System	Preparation	
Resources	Corporate Finance and Commercial Services	Health and Safety Training Requirements (Follow Up)	Follow Up	Final	N/A
Resources	People and Talent Management	Flexible Working - Variations to Contracts	Assurance	Final	Moderate
Resources	Finance and Transactional Services	Review of SLAs	Advice & Consultancy	Complete for 2018/19	N/A
Resources	Finance and Transactional Services	Council Tax	Key System	Final	Substantial
Resources	Finance and Transactional Services	Council Tax: Liability - Disabled Band Relief & Class U - Mental Impairments	Key System	Final	Substantial
Resources	Finance and Transactional Services	Council Tax: Refunds	Key System	Final	Substantial
Resources	Finance and Transactional Services	Council Tax: System Access	Key System	Final	Substantial
Resources	Finance and Transactional Services	Business Rates	Key System	Final	Substantial
Resources	Finance and Transactional Services	Business Rates - Valuation	Key System	Final	Substantial
Resources	Finance and Transactional Services	Business Rates - Liability inc reliefs & exemptions	Key System	Final	Substantial
Resources	Finance and Transactional Services	Business Rates - Refunds	Key System	Final	Substantial
Resources	Finance and Transactional Services	Business Rates - System Access	Key System	Final	Substantial
Resources	Finance and Transactional Services	Housing Benefits and Council Tax Reduction	Key System	Final	Substantial
Resources	Finance and Transactional Services	Housing and Council Tax Benefits: Assessment - New Claims & Change in	Key System	Final	Substantial
Resources	Finance and Transactional Services	Housing and Council Tax Benefits: Review Team - Assessment Reviews	Key System	Final	Substantial
Resources	Finance and Transactional Services	Housing & Council Tax Benefit - System Access	Key System	Final	Substantial
Resources	Finance and Transactional Services	Housing & Council Tax Benefit - Supported Accommodation	Key System	Final	Substantial
Resources	Finance and Transactional Services	Enforcement, including bailiffs arrangements	Assurance	Final	Substantial
Resources	Finance and Transactional Services	Creditor Payments	Key System	Final	Moderate
Resources	Finance and Transactional Services	Transparency Agenda - Interest on Late payments	Advice & Consultancy	Final	N/A
Resources	Finance and Transactional Services	Payroll	Key System	Final	Substantial
Resources	Finance and Transactional Services	Payroll - Starters & Leavers	Key System	Final	Substantial
Resources	Finance and Transactional Services	Payroll - Preparation - Temporary input	Key System	Final	Substantial
Resources	Finance and Transactional Services	Payroll - Preparation - Permanent input	Key System	Final	Substantial
Resources	Finance and Transactional Services	Debtors	Key System	Final	Moderate
Resources	Finance and Transactional Services	Debtors - Supporting Documentation (Commercial Rents)	Key System	Final	Moderate
Resources	Finance and Transactional Services	Debtors - Credit Notes & Write Offs (School Transport - Trade Waste - Works in Default)	Key System	Final	Moderate
Resources	Finance and Transactional Services	Debtors - Refunds	Key System	Final	Substantial
Resources	Finance and Transactional Services	Cash Management	Key System	Final	Moderate
Resources	Finance and Transactional Services	Cash Management - County Hall	Key System	Final	Moderate
Resources	Finance and Transactional Services	Cash Management - Dales Centre	Key System	Final	Moderate
Resources	Finance and Transactional Services	Section 256 agreements	Grant	Final	N/A
Resources	Digital and Customer Services	Mobile computing (Follow Up)	Follow Up	Final	N/A
Resources	Digital and Customer Services	Office 365	Advice & Consultancy	Complete	N/A
Resources	Digital and Customer Services	Business Continuity for ICT	Assurance	Final	Moderate
Resources	Digital and Customer Services	Information Security - Procurement	Assurance	Final	Moderate
Transformation and Partnerships	Communications and Information Management	Data Protection - Accessing External Databases	Assurance	Cancelled	
Transformation and Partnerships	Partnerships and Community Engagement	Community Buildings - Health and Safety Compliance	Assurance	Final	Moderate
Transformation and Partnerships	Partnerships and Community Engagement	Community Grants Sample	Assurance	Final	Moderate
2018 / 2019 Internal Audit Plan					
Adult and Health Services	Adult & Health Services	Integration of Health and Care Plan for County Durham	Advice & Consultancy	Complete	N/A
Adult and Health Services	Adult Care	Direct Payments	Assurance	Deferred to 2019/20	
Adult and Health Services	Adult Care	Direct Payment Cards	Advice & Consultancy	Complete	N/A
Adult and Health Services	Adult Care	Review of Section 117 Process	Assurance	Deferred to 2019/20	
Adult and Health Services	Adult Care	Social Care Direct	Assurance	Deferred to 2019/20	
Adult and Health Services	Adult Care	SSID Replacement	Advice & Consultancy	Complete	N/A
Adult and Health Services	CDCS	Supported Housing - Household A/Cs	Assurance	Final	Limited
Adult and Health Services	Commissioning	Commissioning of Learning Disability Services	Assurance	Deferred to 2019/20	
Adult and Health Services	Commissioning	Commissioning of Learning Disability Services - Advice	Advice & Consultancy	Deferred to 2019/20	
Adult and Health Services	Commissioning	Personalisation – Delivery of Services via the use of virtual budgets and through	Assurance	Deferred to 2019/20	
Adult and Health Services	Public Health	Support to the DPH - Health Protection	Advice & Consultancy	Complete	N/A

INTERNAL AUDIT PLAN PROGRESS AS AT 31 MARCH 2019

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Adult and Health Services	Public Health	0-19 Health Visitor and School Nursing Service	Assurance	Final	Moderate
Adult and Health Services	Public Health	Pharmoutcomes - Data Matching	Advice & Consultancy	Complete	N/A
Adult and Health Services	Adult Care	Workforce Development Innovation Fund Claim 01	Fund Certification	Complete	N/A
Adult and Health Services	Adult Care	Workforce Development Innovation Fund Claim 02	Fund Certification	Complete	N/A
Adult and Health Services	Adult Care	Workforce Development Innovation Fund Claim 03	Fund Certification	Complete	N/A
Adult and Health Services	Adult Care	Development of a Direct Payment Audit Risk Tool	Advice & Consultancy	Complete	N/A
Adult and Health Services	Commissioning	Creditors Supplier Masterfile - Commissioning – Non-Residential Data Matching	Advice & Consultancy	Final	N/A
Adult and Health Services	Commissioning	High Needs Budget	Assurance	In Progress	
Adult and Health Services	Public Health	Suicide Early Alert System	Advice & Consultancy	Deferred to 2019/20	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Children Safeguarding Governance Arrangements	Assurance (DAS)	Not Yet Started	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Troubled Families Programme - Claim 01	Grant	Complete	N/A
Children and Young People's Services	Early Help, Assessment and Safeguarding	Troubled Families Programme - Claim 02	Grant	Complete	N/A
Children and Young People's Services	Early Help, Assessment and Safeguarding	Troubled Families Programme - Claim 03	Grant	Complete	N/A
Children and Young People's Services	Early Help, Assessment and Safeguarding	Troubled Families Programme - Claim 04	Grant	Complete	N/A
Children and Young People's Services	Early Help, Assessment and Safeguarding	Section 17 Payments Follow Up	Assurance	In Progress	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Section 17 Payments	Assurance	Deferred to 2019/20	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Childrens Centres and Hubs Establishment Review	Assurance	Deferred to 2019/20	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Review of the Petty Cash Arrangements across CYPS Locality Offices, One Point Hubs	Assurance	Deferred to 2019/20	
Children and Young People's Services	Education	Youth Employment Initiative - Durham Works	Advice & Consultancy	Deferred to 2019/20	
Children and Young People's Services	Education	Youth Employment Initiative - Durham Works	Advice & Consultancy	Complete	
Children and Young People's Services	Education	Adult Learning Service	Assurance	Deferred to 2019/20	
Children and Young People's Services	Education - Schools	SFVS	Assurance	In Progress	
Children and Young People's Services	Education - Schools	Governor Training • Internal Audit Role in Supporting Schools • Schools Financial Value Standard – The Governors Role	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Education - Schools	SBM Training	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Education - Schools	Headteacher Group - Developing Financial Management Standards in Durham Schools	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Education - Schools	School User Provider Group	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Looked After Children and Care Leavers	Foster Carer Payments - Review of Procedures	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Looked After Children and Care Leavers	Children's Homes	Assurance	Deferred to 2019/20	
Children and Young People's Services	Looked After Children and Care Leavers	SSID Replacement: SSID Board	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Looked After Children and Care Leavers	SSID Replacement: Finance Workstream - processes linked to parallel run of data	Assurance	Complete	N/A
Children and Young People's Services	Looked After Children and Care Leavers	Aycliffe Secure Services Centre - Follow Up	Follow Up	Final	N/A
Children and Young People's Services	Locality and Operational Support	Caldicott Compliance	Assurance	In Progress	
Children and Young People's Services	Locality and Operational Support	Caldicott Group	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Education Services	School Programme (governance and financial management)	Assurance	21 Substantial 37 Moderate 6 Limited 16 N/A	
Children and Young People's Services	Education Services	School Follow Up of previous Limited Assurance Opinion Reports			
Children and Young People's Services	Education Services	Audit of School Voluntary Funds	Fund Certification	55 Complete	
Children and Young People's Services	Education Services	National College for Teaching and Leadership (NCTL) - Direct Salaried Grant	Grant Certification	Complete	N/A
Children and Young People's Services	Education Services	National College for Teaching and Leadership (NCTL) - Collaborative Fund Grant	Grant Certification	Complete	N/A
Children and Young People's Services	Education	Youth Employment Initiative - Arrangements for the provision of Petty Cash to DurhamWorks	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Education	Provision of Audit Training to DurhamWorks Employees	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Looked After Children and Care Leavers	Children's Homes - Staff Finance Training Support	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Education	Adult Learning Service - Apprenticeship Programme	Advice & Consultancy	Deferred to 2019/20	
Children and Young People's Services	Education	Learning Working Earning Grant	Advice & Consultancy	Complete	N/A
Children and Young People's Services	Education	High Needs Budget	Assurance	In Progress	
Regeneration and Local Services	Planning & Assets	Carbon Reduction Commitment	Grant	Final	N/A
Regeneration and Local Services	Planning & Assets	LoCarbo 4	Grant	Final	N/A
Regeneration and Local Services	Planning & Assets	LoCarbo 5	Grant	Final	N/A
Regeneration and Local Services	Planning & Assets	Rebus 4	Grant	Final	N/A
Regeneration and Local Services	Planning & Assets	Rebus 5	Grant	Final	N/A
Regeneration and Local Services	Planning & Assets	Atlantic Geoparks 2	Grant	Not yet started	

INTERNAL AUDIT PLAN PROGRESS AS AT 31 MARCH 2019

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Regeneration and Local Services	Planning & Assets	Safety at Sports Grounds	Assurance	In Progress	
Regeneration and Local Services	Planning & Assets	Asset Valuation	Assurance	In Progress	
Regeneration and Local Services	Economic Development & Housing	Accommodation - Contract Management	Assurance	Not yet started	
Regeneration and Local Services	Economic Development & Housing	Business Durham	Assurance	Preparation	
Regeneration and Local Services	Economic Development & Housing	Stephanie 3	Grant	Final	N/A
Regeneration and Local Services	Economic Development & Housing	Stephanie 4	Grant	Final	N/A
Regeneration and Local Services	Economic Development & Housing	Financial Assistance Policy and Private Sector Housing	Assurance	Preparation	
Regeneration and Local Services	Economic Development & Housing	Disabled Facilities Grant	Grant	Final	N/A
Regeneration and Local Services	EHCP	Premises Requiring Alcohol License	Assurance	Final	Substantial
Regeneration and Local Services	Transport and Contract Services	Local Transport Capital Block Funding	Grant	Final	N/A
Regeneration and Local Services	Transport and Contract Services	Bus Subsidy Ring Fenced Grant	Grant	Final	N/A
Regeneration and Local Services	Transport and Contract Services	Road Safety Capital Grant	Grant	In Progress	
Regeneration and Local Services	Transport and Contract Services	Transport - Safeguarding Arrangements	Assurance	Final	Substantial
Regeneration and Local Services	Direct Services	Durham Crematorium	Assurance (Joint Ctte)	Draft	
Regeneration and Local Services	Direct Services	Mounsett Crematorium	Assurance (Joint Ctte)	Draft	
Regeneration and Local Services	Direct Services	Facilities Management - Repairs and Maintenance	Advice & Consultancy	Preparation	
Regeneration and Local Services	Direct Services	Asbestos Management	Assurance	Final	Moderate
Regeneration and Local Services	Direct Services	Allotments - Follow Up (Deferred from 2017/18))	Assurance	In Progress	
Regeneration and Local Services	Direct Services	Single Use Plastics - Process Review	Advice & Consultancy	Preparation	
Regeneration and Local Services	Culture and Sport	Leisure Management System - Online Booking	Assurance	Cancelled	
Regeneration and Local Services	Culture and Sport	Rolling Programme of Leisure Centres - Louisa Centre	Assurance	In Progress	
Regeneration and Local Services	Culture and Sport	Rolling Programme of Leisure Centres - Consett	Assurance	In Progress	
Regeneration and Local Services	Culture and Sport	Leisure Centre Timesheets - Follow Up (Deferred from 2017/18)	Assurance	Cancelled	
Regeneration and Local Services	Culture and Sport	Leisure Centre Timesheets	Assurance	In Progress	
Regeneration and Local Services	Culture and Sport	Management of Gym Memberships	Assurance	Final	Moderate
Regeneration and Local Services	Culture and Sport	Library System	Advice & Consultancy	Cancelled	
Regeneration and Local Services	Culture and Sport	Consett Empire Theatre	Assurance	Final	Moderate
Regeneration and Local Services	Culture and Sport	Competition Line UK Income Share Agreement	Assurance	Final	Substantial
Regeneration and Local Services	Culture and Sport	Stanley Bowls	Advice & Consultancy	Preparation	
Regeneration and Local Services	Culture and Sport	Events Management	Assurance	Preparation	
Regeneration and Local Services	Culture and Sport	Car Parking (Riverside, Wharton Park and Hardwick Park)	Assurance	Cancelled	
Regeneration and Local Services	Technical Services	Local Highways Maintenance Funding - Incentive Element	Grant	Final	N/A
Regeneration and Local Services	Technical Services	Local Transport Capital Block Funding for NECA	Grant	Final	N/A
Regeneration and Local Services	Technical Services	Stores Management	Assurance	Final	Substantial
Regeneration and Local Services	Planning & Assets	Carbon Connects	Grant	Final	N/A
Resources	Legal & Democratic Services	RIPA Group	Advice & Consultancy	Complete for 2018/19	N/A
Resources	Legal & Democratic Services	IKen System Review	Assurance	Final	Substantial
Resources	Legal & Democratic Services	Coroner (Deferred from 2017/18)	Assurance	Preparation	
Resources	Corporate Finance and Commercial Services	Bank Reconciliation	Key System	Final	Substantial
Resources	Corporate Finance and Commercial Services	Treasury Management - Short Term Investments	Key System	Final	Substantial
Resources	Corporate Finance and Commercial Services	Collection Fund	Assurance	Final	Substantial
Resources	Corporate Finance and Commercial Services	Review of Commercial Services	Assurance	Preparation	
Resources	Corporate Finance and Commercial Services	Procurement - Variations	Assurance	In Progress	
Resources	Corporate Finance and Commercial Services	Contract Management	Assurance	Preparation	
Resources	Corporate Finance and Commercial Services	Off Contract Spend	Assurance	In Progress	
Resources	Corporate Finance and Commercial Services	Contract Procedure Rules	Assurance	In Progress	
Resources	Corporate Finance and Commercial Services	Procurement Cards (Further Follow Up)	Assurance	Draft	
Resources	Corporate Finance and Commercial Services	Oracle Programme Board	Advice & Consultancy	Complete for 2018/19	N/A
Resources	Corporate Finance and Commercial Services	Workstream on Petty Cash and Payment Cards	Advice & Consultancy	Complete for 2018/19	N/A
Resources	People and Talent Management	Attendance Management	Assurance	In Progress	
Resources	People and Talent Management	Apprentices	Assurance	Preparation	
Resources	Finance and Transactional Services	Budgetary Control and Financial Reporting	Assurance	Preparation	
Resources	Finance and Transactional Services	Section 256 Agreements	Grant	Draft	
Resources	Finance and Transactional Services	Caspar (Deferred from 2017/18)	Advice & Consultancy	Preparation	

INTERNAL AUDIT PLAN PROGRESS AS AT 31 MARCH 2019

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Resources	Finance and Transactional Services	Financial Assessments (scope to include self funders and deferred payments)	Assurance	Preparation	
Resources	Finance and Transactional Services	FST Debit Card Cash Accounts and Shared Lives (Follow Up)	Assurance	Preparation	
Resources	Finance and Transactional Services	Financial Deputees	Assurance	Preparation	
Resources	Finance and Transactional Services	Supporting People with Oxford Computer Consultants (SPOCC) - Deferred from 2017/18	Assurance	Cancelled	
Resources	Finance and Transactional Services	Deputy and Appointee Team	Advice & Consultancy	Complete	N/A
Resources	Finance and Transactional Services	Revenues and Benefits Reconciliations	Assurance	Cancelled	
Resources	Finance and Transactional Services	Creditors	Key System	In Progress	
Resources	Finance and Transactional Services	Creditors - Invoices paid with no PO as an exception	Key System	Cancelled	
Resources	Finance and Transactional Services	Creditors - Supplier Masterfile	Key System	Draft	
Resources	Finance and Transactional Services	Creditors - System Access	Key System	In Progress	
Resources	Finance and Transactional Services	P2P Performance and Improvement Project	Advice & Consultancy	Complete for 2018/19	N/A
Resources	Finance and Transactional Services	Better Care Fund and Improved Better Care Fund (Sn 75)	Advice & Consultancy	Final	N/A
Resources	Finance and Transactional Services	Payroll	Key System	In Progress	
Resources	Finance and Transactional Services	Payroll Implementation	Advice & Consultancy	Complete for 2018/19	N/A
Resources	Finance and Transactional Services	Payroll - Taxation/PAYE	Key System	In Progress	
Resources	Finance and Transactional Services	Payroll - Access to Data and Records	Key System	Deferred to 2019/20	
Resources	Finance and Transactional Services	Payroll - Preparation/Corrections	Key System	Deferred to 2019/20	
Resources	Finance and Transactional Services	Payroll - Processing	Key System	Draft	
Resources	Finance and Transactional Services	Agency	Assurance	Preparation	
Resources	Finance and Transactional Services	Business Rates	Key System	In Progress	
Resources	Finance and Transactional Services	Business Rates - Liability	Key System	Cancelled	
Resources	Finance and Transactional Services	Business Rates - Recovery	Key System	In Progress	
Resources	Finance and Transactional Services	Business Rates - Quality Assurance and Appeals	Key System	Cancelled	
Resources	Finance and Transactional Services	Housing Benefit and Council Tax Reduction (HB and CTR)	Key System	In Progress	
Resources	Finance and Transactional Services	HB and CTR - Overpayment Recovery	Key System	In Progress	
Resources	Finance and Transactional Services	HB and CTR - New Claims and Change in Circumstances	Key System	Final	Substantial
Resources	Finance and Transactional Services	HB and CTR - Payments	Key System	Cancelled	
Resources	Finance and Transactional Services	HB and CTR - Quality Assurance and Appeals	Key System	Cancelled	
Resources	Finance and Transactional Services	Post Opening and Scanning	Assurance	Final	Substantial
Resources	Finance and Transactional Services	Welfare Rights (Deferred from 2017/18)	Assurance	Preparation	
Resources	Finance and Transactional Services	Council Tax	Key System	In Progress	
Resources	Finance and Transactional Services	Council Tax - Valuation	Key System	In Progress	
Resources	Finance and Transactional Services	Council Tax - Liability - Class N Property Exemptions	Key System	Final	Substantial
Resources	Finance and Transactional Services	Council Tax - Recovery	Key System	In Progress	
Resources	Finance and Transactional Services	Council Tax - Quality Assurance and Appeals	Key System	Cancelled	
Resources	Finance and Transactional Services	Cash Management	Key System	Preparation	
Resources	Finance and Transactional Services	Debtors	Key System	In Progress	
Resources	Finance and Transactional Services	Debtors - Customer Masterfile (Deferred from 2017/18)	Key system	Preparation	
Resources	Finance and Transactional Services	Debtors - Standing Charges (Deferred from 2017/18)	Key system	Preparation	
Resources	Finance and Transactional Services	Debtors Working Group	Advice & Consultancy	Complete for 2018/19	N/A
Resources	Digital and Customer Services	UNIX / LINUX Security	Assurance	Preparation	
Resources	Digital and Customer Services	Oracle Licencing	Assurance	Draft	
Resources	Digital and Customer Services	Vulnerability Management	Assurance	Preparation	
Resources	Digital and Customer Services	Network Folders Identity and Access Management	Assurance	Cancelled	
Resources	Digital and Customer Services	SharePoint Identity and Access Management	Assurance	Final	Moderate
Resources	Digital and Customer Services	Third Party Identity and Access management	Assurance	Final	Moderate
Resources	Digital and Customer Services	Digital Durham	Grant	Final	N/A
Resources	Internal Audit, Risk and Fraud	Insurance	Assurance	Final	Moderate
Resources	Finance and Transactional Services	Business Rates - Valuation	Key System	In Progress	
Resources	Finance and Transactional Services	Interest on Late payments	Advice & Consultancy	In Progress	
Resources	People and Talent Management	Gifts and Hospitality	Advice & Consultancy	Draft	
Resources	Finance and Transactional Services	Payroll - Mileage Expenses	Advice & Consultancy	In Progress	
Resources	Finance and Transactional Services	Creditors - Oracle Requisition Approver Hierarchy	Advice & Consultancy	In Progress	
Resources	People and Talent Management	Corporate Learning and Development Process Review	Advice & Consultancy	Complete	N/A

INTERNAL AUDIT PLAN PROGRESS AS AT 31 MARCH 2019

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Transformation and Partnerships	Communications and Marketing	Business Continuity Planning	Key System	Final	Substantial
Transformation and Partnerships	Strategy	Data Quality	Assurance	Deferred to 2019/20	
Transformation and Partnerships	Partnerships and Community Engagement	Community Grants Sample	Assurance	Final	Substantial
Transformation and Partnerships	Transformation	Transformation	Advice & Consultancy	Complete for 2018/19	N/A
Transformation and Partnerships	Transformation	Data Protection - GDPR	Assurance	Deferred to 2019/20	
Transformation and Partnerships	Transformation	GDPR Working Group	Advice & Consultancy	Complete for 2018/19	N/A
Transformation and Partnerships	Transformation	Information Governance Group	Advice & Consultancy	Complete for 2018/19	N/A
Transformation and Partnerships	Transformation	Business Support Review	Advice & Consultancy	Complete for 2018/19	N/A

FINAL REPORTS ISSUED IN PERIOD ENDING 31 MARCH 2019

AUDIT AREA	BRIEF DESCRIPTION OF SCOPE OF THE AUDIT	FINAL OPINION
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ADULT AND HEALTH SERVICES (AHS)		
Workforce Development Innovation Fund	Grant certifications of the January and March 2019 claims.	N/A

CHILDREN AND YOUNG PEOPLE'S SERVICES (CYPS)		
Foster Carer Payments	Follow up of recommendations made in a previous review that had resulted in a Limited Assurance opinion.	N/A
Aycliffe Secure Centre	Follow up of recommendations made in a previous review that had resulted in a Limited Assurance opinion	N/A

REGENERATION AND LOCAL SERVICES (ReaL)		
Competition Line UK (CLUK) Income Share Agreement	Assurance review of the arrangements in place to mitigate against the risk of incorrect payments being made.	Substantial
Asbestos Management	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - Duty holders have not been assigned for each premises or they are unaware of their responsibilities; - Asbestos Management Plans (AMP) are not up to date or made available for each premises; - Central database of premises and AMPs incomplete/not up to date; - Maintenance supervisors and operatives have not received appropriate asbestos awareness training; - Asbestos work carried out by operatives untrained in dealing with asbestos. 	Moderate
Fly Tipping	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - Performance information is inaccurate and not in line with agreed definitions; - Non-adherence to legislation. 	Moderate

REGENERATION AND LOCAL SERVICES (ReaL) Contd.		
Consett Empire Theatre	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - Customers being unable to book tickets during busy periods; - Loss of Spektrix, internet, or telephone lines; - Loss of cash through error, fraud or theft; - Refunds/credits are inappropriately granted; - Incorrect ticket prices are charged; - Invoices are unpaid; - Breaches to the data protection act / GDPR. 	Moderate
Local Highways Maintenance Fund – Incentive Element	Grant Certification	N/A
Stephanie 4 (Space technology with photonics for market and societal challenges)	Grant Certification	N/A
Carbon Connects	Grant Certification	N/A

RESOURCES		
Treasury Management: Short Term Investments	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - The Treasury Management function does not comply with internal policies, professional guidance, statute and regulations; - Inappropriate investments are made or investments made are not repaid; - Investment opportunities are not taken or DCC is unable to meet its obligations due to poor planning; - Poor decisions are made due to a lack of appropriate technical skills in the analysis of money markets; - Treasury Management targets, e.g. for budgeted investment income, are not achieved. 	Substantial
Collection Fund	Assurance review of the arrangements in place to mitigate against the risk of estimated levels of income being inaccurate.	Substantial
SharePoint Identity and Access Management	Assurance review of the arrangements in place to mitigate against the risk of access to SharePoint sites and data not being secure or managed appropriately.	Moderate
Third Party Identity and Access Management	Assurance review of the arrangements in place to mitigate against the risk of access to systems and data not being secure or managed appropriately.	Moderate

RESOURCES Contd.		
Insurance	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Inadequate / excessive amounts of insurance are held; - Insurance cover is not valid; - Payments are made in error; - Claims are paid by DCC which should be paid by the insurer; - Incorrect payments are made to providers; - 'Top-ups' to the Imprest Account are made when not required or are incorrect; - Services are incorrectly recharged claim handling costs/premiums; - External clients are incorrectly charged; - Financial loss arising from the failure to submit claims; - Claims are not responded to within a timely basis; - Poor data quality; - Performance monitoring is ineffective; - Information is lost. 	Moderate
Better Care Fund and Improved Better Care Fund	Advice and consultancy review to ensure that general ledger entries are fairly stated and that expenditure has been properly incurred in accordance with the relevant terms and conditions.	N/A
Deputy and Appointee Team Working group	Advice and consultancy review resulting from attendance at the working group meetings.	N/A
Digital Durham	Grant Certification	N/A

Progress on the Implementation of Audit Recommendations

Appendix 4

	Actions Due	Actions Implemented	Overdue Actions by original target date	Number of Actions where the original target has been revised	Overdue Actions following a revised target date
ADULT AND HEALTH SERVICES (AHS)					
2016/17					
High	7	7	0	0	0
Medium	42	42	0	0	0
Total	49	49	0	0	0
2017/18					
High	10	7	3	3	0
Medium	19	18	1	1	0
Total	29	25	4	4	0
2018/19					
High	1	1	0	0	0
Medium	30	27	3	3	0
Total	31	28	3	3	0
Overall Total	109	102	7	7	0
CHILDREN AND YOUNG PEOPLE'S SERVICES (CYPS)					
2016/17					
High	1	1	0	0	0
Medium	44	43	1	1	0
Total	45	44	1	1	0
2017/18					
High	2	2	0	0	0
Medium	76	73	3	3	0
Total	78	75	3	3	0
2018/19					
High	1	1	0	0	0
Medium	50	48	2	2	0
Total	51	49	2	2	0
Overall Total	174	168	6	6	0
REGENERATION AND LOCAL SERVICES (REAL)					
2015/16					
High	7	6	1	1	0
Medium	121	121	0	0	0
Total	128	127	1	1	0
2016/17					
High	11	11	0	0	0
Medium	193	192	1	1	0
Total	204	203	1	1	0
2017/18					
High	3	3	0	0	0
Medium	56	53	3	3	0
Total	59	56	3	3	0
2018/19					
High	0	0	0	0	0
Medium	61	58	3	3	0
Total	61	58	3	3	0
Overall Total	452	444	8	8	0
RESOURCES (RES)					
Total					
2016/17					
High	10	10	0	0	0
Medium	104	103	1	1	0
Total	114	113	1	1	0
2017/18					
High	11	11	0	0	0
Medium	123	122	1	1	0
Total	134	133	1	1	0
2018/19					
High	2	1	1	1	0
Medium	61	50	11	11	0
Total	63	51	12	12	0
Overall Total	311	297	14	14	0
TRANSFORMATION AND PARTNERSHIPS (TAP)					
2016/17					
High	0	0	0	0	0
Medium	26	26	0	0	0
Total	26	26	0	0	0
2017/18					
High	0	0	0	0	0
Medium	8	7	1	1	0
Total	8	7	1	1	0
2018/19					
High	0	0	0	0	0
Medium	5	5	0	0	0
Total	5	5	0	0	0
Overall Total	39	38	1	1	0
TOTAL COUNCIL					
2015/16					
High	7	6	1	1	0
Medium	121	121	0	0	0
Total	128	127	1	1	0
2016/17					
High	29	29	0	0	0
Medium	409	406	3	3	0
Total	438	435	3	3	0
2017/18					
High	26	23	3	3	0
Medium	282	273	9	9	0
Total	308	296	12	12	0
2018/19					
High	4	3	1	1	0
Medium	207	188	19	19	0
Total	211	191	20	20	0
OVERALL TOTAL	1085	1049	36	36	0

Performance Indicators as at 31 March 2019

Efficiency			
Objective: To provide maximum assurance to inform the annual audit opinion			
KPI	Measure of Assessment	Target & (Frequency of Measurement)	Actual
Planned audits completed	% of planned assurance work from original approved plan complete to draft report stage	90% (Annually)	95% at 31 March 2019
Timeliness of Draft Reports	% of draft reports issued within 30 calendar days of end of fieldwork/closure interview	90% (Quarterly)	89% (159 out of 179)
Timeliness of Final Reports	% of final reports issued within 14 calendar days of receipt of management response	95% (Quarterly)	99% (190 out of 191)
Quarterly Progress Reports	Quarterly progress reports issued to Corporate Directors within one month of end of period	100% (Quarterly)	100%
Quality			
Objective: To ensure that the service is effective and adding value			
KPI	Measure of Assessment	Target & (Frequency of Measurement)	
Recommendations agreed	% of recommendations made compared with recommendations accepted	95% (Annually)	100%
Post Audit Customer Satisfaction Survey Feedback	% of customers scoring audit service satisfactory or above (3 out of 5) where 1 is poor and 5 is very good	100% (Quarterly)	100% - Av score 4.6
Customers providing feedback Response	% of customers returning satisfaction returns	70% (Quarterly)	80%
Cost			
Objective: To ensure that the service is cost effective			
KPI	Measure of Assessment	Target & (Frequency of Measurement)	
Cost per chargeable audit day	CIPFA Benchmarking Club – Comparator Group (Unitary)	Lower than average (Annually)	Yes (2015/16 exercise) £226 cost per chargeable audit day