

Audit Committee

30 September 2022

Internal Audit Progress Update Report Period Ended 30 June 2022



Report of Paul Darby, Corporate Director of Resources

Electoral division(s) affected:

Countywide.

Purpose of the Report

- 1 To provide Members of the Audit Committee with an update on the work that has been carried out by Internal Audit during the period 1 April 2022 to 30 June 2022, as part of the Internal Audit Plan for the first six months of 2022/23.

Executive Summary

- 2 The report provides an update on the progress that has been made in achieving the Internal Audit Plan for the first six months of 2022/23, based on activity during the period up to 30 June 2022 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 any issues where controls need to be improved in order to effectively or better manage risks;
 - (c) Advise of other types of audit work carried out such as grant certification or advice and consultancy reviews where an assurance opinion on the control environment may not be applicable;
 - (d) Advise of any amendments to the Internal Audit Plan previously agreed;
 - (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; and
 - (g) Provide an update on performance against the key performance indicators agreed as part of the Audit Plan.

- 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 Those marked with an asterisk are not for publication (Exempt information under Part 3 of Schedule 12a to the Local Government Act 1972, paragraph 3):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 30 June 2022;
 - (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* – Progress on follow up reviews.

Recommendations

- 4 Members are asked to note:
- (a) The amendments made to the Internal Audit Plan for the first six months of 2022/23;
 - (b) The work undertaken by Internal Audit during the period ending 30 June 2022;
 - (c) The performance of the Internal Audit Service during the period; and
 - (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 Plan for the first six months of 2022/23, covering the period 1 April 2022 to 30 September 2022, was approved by the Audit Committee on 24 May 2022.

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 30 June 2022 and, where applicable, also gives the resultant assurance opinion.
- 8 A summary of the status of audits is illustrated in the table below:

Service Grouping	Not Started	Preparation and Planning	In Progress	Draft Report	Final Report / Complete
Adult and Health Services (AHS)	9	0	4	0	1
Children and Young People's Services (CYPS) *Excluding Schools	9	0	8	1	2
Neighbourhoods and Climate Change (NCC)	7	0	2	0	2
Regeneration, Economy and Growth (REG)	14	1	5	0	7
Resources (RES)	4	6	27	0	7
Schools	0	2	7	4	3
TOTAL	43	9	53	5	22

- 9 A summary of the final internal audit reports issued in this quarter is presented in Appendix 3.
- 10 The total number of productive days available to Internal Audit during 2022/23 was originally estimated to be 3,241. As at 30 June 2022, the service had delivered 697 productive days, representing 21.5% of the total plan for the year. The target at the end of the quarter was for 22.5% to be delivered, therefore performance was just below the target.

- 11 As at 30 June, approximately 20% of the audits in the six-month plan had been delivered. Staffing and operational challenges reported in previous progress reports continue to impact on the delivery of the overall plan. During the reporting period, one Senior Auditor retired, at the end of April 2022, and an appointment was made, in May 2022, to one of the Audit Manager posts, which had been vacant since the promotion of the current Chief Internal Auditor and Corporate Fraud Manager, in February 2022. Further vacancies have arisen in the coming quarter, for which recruitment exercises are underway.
- 12 As a result of the challenges facing the service, management regularly reviews the content of the plan to ensure that audits included in the plan are prioritised on a risk basis and to ensure that key financial systems are reviewed on an annual basis.

Internal Audit activity in the quarter

Amendments to the Approved Internal Audit Plan

- 13 The following two 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
Resources	Commercial Services	Assurance	Service request to defer assurance review to 2023/24.
Resources	Creditors – Invoice and PO Authorisation (PO Hierarchy)	Key System	Review cancelled as scope of audit included in separate audit.

- 14 Seven unplanned reviews were added to the Internal Audit Plan in the quarter.

Service Grouping	Audit	Audit Type	Reason
Neighbourhoods and Climate Change	REV UP (Regional Electric Vehicle Unified Plan) Grant	Grant	Service request to add certification.
Neighbourhoods and Climate Change	Business Energy Efficiency Project (BEEP)	Advice and Consultancy	Review added at the request of the service.
Regeneration, Economy and Growth	Bishop Auckland Heritage Action Zone – Community Engagement	Grant	Service request to add certification.

Service Grouping	Audit	Audit Type	Reason
Regeneration, Economy and Growth	Homes England	Assurance	Service request to add assurance review.
Regeneration, Economy and Growth	Planning Applications	Assurance	Review added to audit process following a complaint.
Regeneration, Economy and Growth	Green Homes Grant – Phase 1b	Grant	Service request to add certification.
Resources	Creditors – Retrospective POs	Key System	Review added to replace the time allocated for the cancelled creditors review.

Outstanding Management Responses to Draft Internal Audit Reports

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

Survey Response Rate

- 16 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 30 June 2022. The average score of 4.8 out of 5 (where 1= Very Poor and 5 = Very Good) is in line with the average score from 2021/22, which was also 4.8.

Service Grouping	Surveys issued	Surveys returned	% returned	Av. score
Adult and Health Services (AHS)	0	0	N/A	N/A
Children and Young People's Services (CYPS) *Excluding Schools	1	1	100	4.5
Neighbourhoods and Climate Change (NCC)	1	1	100	5.0
Regeneration, Economy and Growth (REG)	3	2	67	5.0
Resources (RES)	4	4	100	5.0
Schools	2	2	100	4.5
TOTAL	11	10	91	4.8

Responses to Internal Audit Findings and Recommendations

- 17 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.
- 18 A summary of progress on the actions due, implemented and overdue, as at 30 June 2022, 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)	9	6	3 (33%)	3	0
Children and Young People's Services (CYPS) [Excluding Schools]	107	104	3 (3%)	3	0
Neighbourhoods and Climate Change (NCC)	47	44	3 (6%)	3	0
Regeneration, Economy and Growth (REG)	64	64	0 (0%)	0	0
Resources (RES)	194	191	3 (2%)	3	0
TOTAL	421	*409	12 (3%)	12	0

* Includes seven high priority actions to be confirmed as implemented at follow up.

- 19 It is encouraging to note that, of the 421 actions due to be implemented, 409 (97%) have been implemented. Details of the actions that are overdue, following their agreed original target dates, are included at Appendix 6. All overdue actions have revised dates for expected implementation.

Limited Assurance Audit Opinions

- 20 There were no 'limited assurance' opinion audits issued in the period. .

Performance Indicators

- 21 A summary of actual performance, as at the end of June 2022, 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.

Contact: Tracy Henderson Tel: 03000 269668

Paul Monaghan Tel: 03000 269662

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 and Heads of Service.

Equality and Diversity / Public Sector Equality Duty

None.

Climate Change

There are no direct implications on climate change as a result of this report, however the Internal Audit Service ensures that it considers climate change and sustainability in the recommendations that are made.

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 FOR PERIOD 1 APRIL 2022 TO 30 SEPTEMBER 2022: PROGRESS AS AT 30 JUNE 2022

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
2021 / 2022 audits brought forward into plan					
Adult and Health Services	Public Health	Suicide Early Alert	Assurance	In Progress	
Children and Young People's Services	Children's Social Care	Special Guardianship and Child Arrangement Orders	Follow Up	Not Yet Started	
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	High Needs Budget	Follow Up	Not Yet Started	
Neighbourhoods and Climate Change	Community Protection Services	Online Licencing	Assurance	Not yet started	
Neighbourhoods and Climate Change	Community Protection Services	Intelligence Handling	Assurance	Not yet started	
Neighbourhoods and Climate Change	Partnerships and Community Engagement	COVID-19 Area Budgets	Assurance	Final	Substantial
Regeneration, Economy and Growth	Corporate Property and Land	Asset Valuation	Assurance	In Progress	
Regeneration, Economy and Growth	Corporate Property and Land	Milburngate Development Governance	Assurance	Not yet started	
Regeneration, Economy and Growth	Corporate Property and Land	Potentially Violent Persons Register	Assurance	Final	Moderate
Regeneration, Economy and Growth	Corporate Property and Land	New Build - Contract Management	Assurance	In Progress	
Regeneration, Economy and Growth	Development and Housing	Protect and Vaccinate Grant	Grant	In Progress	
Regeneration, Economy and Growth	Development and Housing	Homelessness	Assurance	Preparation and Planning	
Regeneration, Economy and Growth	Development and Housing	Financial Assistance Policy & Capital & External Schemes	Assurance	Not yet started	
Regeneration, Economy and Growth	Development and Housing	Local Lettings Agency	Assurance	In Progress	
Regeneration, Economy and Growth	Culture, Sport and Tourism	Peterlee Leisure Centre	Assurance	Final	Substantial
Regeneration, Economy and Growth	Culture, Sport and Tourism	Seaham Leisure Centre	Assurance	Final	Substantial
Regeneration, Economy and Growth	Culture, Sport and Tourism	Stanley Bowls Club	Review of Accounts	Final	N/A
Regeneration, Economy and Growth	Culture, Sport and Tourism	Beamish Museum - Grant Review	Assurance	Not yet started	
Regeneration, Economy and Growth	Culture, Sport and Tourism	Bowes Museum - Grant Review	Assurance	Not yet started	
Regeneration, Economy and Growth	Culture, Sport and Tourism	Learn to Swim	Advice and Consultancy	Not yet started	
Resources	Corporate Finance and Commercial Services	Banking Arrangements	Assurance	Preparation and Planning	
Resources	Corporate Finance and Commercial Services	Review of Commercial Services	Assurance	Defer to 2023/24	
Resources	Corporate Finance and Commercial Services	Section 256 agreements	Grant	In Progress	
Resources	Corporate Finance and Commercial Services	Section 75 Agreements – Better Care Fund	Grant	Final	N/A
Resources	Procurement, Sales and Business Services	Creditors - Overarching Report	Key System	In Progress	
Resources	Procurement, Sales and Business Services	Fuel Cards (Follow Up)	Follow Up	Final	N/A
Resources	Procurement, Sales and Business Services	Creditor Payments	Key System	In Progress	
Resources	Procurement, Sales and Business Services	Contract Procedure Rules (CPRs)	Assurance	In Progress	
Resources	HR and Employee Services	Payroll - MyView - Establishment Changes	Key System	In Progress	
Resources	HR and Employee Services	Payroll - Preparation - Corrections	Key System	In Progress	
Resources	Transactional and Customer Services	Business Rates - Overarching Report	Key System	In Progress	
Resources	Transactional and Customer Services	Business Rates - Liability	Key System	In Progress	
Resources	Transactional and Customer Services	COVID-19 Small Business Rates Relief	Assurance	In Progress	
Resources	Transactional and Customer Services	COVID-19 Retail, Hospitality and Leisure Grant Fund	Assurance	In Progress	
Resources	Transactional and Customer Services	Procurement Cards - Projects (Follow Up)	Follow Up	Final	N/A
Resources	Transactional and Customer Services	Creditors - Processing of Payments through ContrOCC	Key System	Final	Substantial
Resources	Transactional and Customer Services	Debtors (Refunds)	Assurance	In Progress	
Resources	Transactional and Customer Services	Debtors (Direct Debits)	Assurance	In Progress	
Resources	Transactional and Customer Services	Cash Management	Key System	In Progress	
Resources	Transactional and Customer Services	Cash Management - Crook CAP	Assurance	Preparation and Planning	
Resources	Digital Services	ICT - Vulnerability Management	Advice and Consultancy	In Progress	
Resources	Digital Services	ICT - Mobile computing	Advice and Consultancy	In Progress	
Resources	Digital Services	ICT - SharePoint	Advice and Consultancy	In Progress	
Resources	Digital Services	ICT - Purchasing	Assurance	Not yet started	
Resources	Digital Services	ICT - Business Continuity for ICT	Assurance	Final	Moderate
Resources	Corporate Policy, Planning and Performance	Equality, Diversity and Community Cohesion	Assurance	In Progress	
Internal Audit Plan for period from 1st April 2022 to 30 September 2022					
Adult and Health Services	Commissioning	Commissioning of Learning Disability Services	Assurance	Not Yet Started	
Adult and Health Services	Commissioning	Commissioning of Domiciliary Care	Assurance	Not Yet Started	
Adult and Health Services	Public Health	Personalisation - Virtual Budgets	Assurance	Not Yet Started	
Adult and Health Services	Commissioning	Commissioning of Mental Health Services	Assurance	Not Yet Started	
Adult and Health Services	Adult Care	Hawthorn House	Assurance	In Progress	
Adult and Health Services	Public Health	COVID-19 Test and Trace Service Support Grant	Grant Claim	Final	N/A
Adult and Health Services	Commissioning	Mental Health Alliance Project Board	Advice & Consultancy	In Progress	
Adult and Health Services	Commissioning	Integration of the Health and Care Plan for County Durham	Advice & Consultancy	Not Yet Started	
Adult and Health Services	Commissioning	Commissioning of Residential Care	Assurance	Not Yet Started	
Adult and Health Services	Adult Care	Workforce Development Fund	Grant Claim	Not Yet Started	
Adult and Health Services	Adult Care	Azeus - Governance Board	Advice & Consultancy	Not Yet Started	
Adult and Health Services	Adult Care	Azeus - Post Go Live	Assurance	In Progress	
Adult and Health Services	Public Health	Pharmoutcomes - Data Matching	Advice & Consultancy	Not Yet Started	
Children and Young People's Services	Children's Social Care	New Lea Children's Home	Assurance	In Progress	
Children and Young People's Services	Children's Social Care	Moorside Children's Home	Assurance	In Progress	
Children and Young People's Services	Children's Social Care	Hicksted Children's Home	Assurance	In Progress	
Children and Young People's Services	Children's Social Care	Coxhoe Children's Home	Assurance	In Progress	
Children and Young People's Services	Children's Social Care	Youth Justice Information System (Childview)	Assurance	In Progress	
Children and Young People's Services	Education and Skills	Durham Learn	Assurance	Draft	
Children and Young People's Services	Education and Skills	SFVS	Assurance	Final	N/A
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families Programme: Claim 01 - June 2022	Grant Certification	Final	N/A
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families Programme: Claim 02 - September 2022	Grant Certification	Not Yet Started	
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families Programme: Claim 03 - December 2022	Grant Certification	Not Yet Started	
Children and Young People's Services	Early Help, Inclusion and Vulnerable Children	Supporting Families Programme: Claim 04 - March 2026	Grant Certification	Not Yet Started	
Children and Young People's Services	Children's Social Care	Placement Resource Panel (PRP) Arrangements	Assurance	Not Yet Started	
Children and Young People's Services	Children's Social Care	Liquidlogic - Board Meetings	Advice & Consultancy	In Progress	
Children and Young People's Services	Children's Social Care	Local Adoption Governance	Assurance	Not Yet Started	
Children and Young People's Services	Children's Social Care	Liquidlogic - Financial Process Meetings	Advice & Consultancy	In Progress	
Children and Young People's Services	Commissioning	Home to School Transport Review	Advice & Consultancy	Not Yet Started	
Children and Young People's Services	Education and Skills	Governor Training	Advice & Consultancy	Not Yet Started	
Children and Young People's Services	Operational Support	Caldicott Group	Advice & Consultancy	In Progress	
Children and Young People's Services	Education - Schools	School Programme (governance and financial management)	Assurance	In Progress	
Children and Young People's Services	Education - Schools	Audit of School Voluntary Funds	Fund Certification	11 Complete	
Neighbourhoods and Climate Change	Environment	Review of arrangements for reporting on carbon emissions performance	Assurance	Not yet started	
Neighbourhoods and Climate Change	Environment	Carbon Connects	Grant	Not yet started	
Neighbourhoods and Climate Change	Environment	SMEPower (Claim 6)	Grant	Not yet started	
Neighbourhoods and Climate Change	Environment	InnovateUK	Grant	Not yet started	
Neighbourhoods and Climate Change	Environment	Domestic Vehicle Charging Working Group	Advice and Consultancy	In Progress	
Neighbourhoods and Climate Change	Highway Services	Local Transport Capital Block Funding for NECA	Grant	Not yet started	
Neighbourhoods and Climate Change	Environment	REV UP (Regional Electric Vehicle Unified Plan)	Grant	Final	N/A
Neighbourhoods and Climate Change	Environment	Business Energy Efficiency Project (BEEP)	Advice and Consultancy	In Progress	
Regeneration, Economy and Growth	Culture, Sport and Tourism	Technical Assets and Inventory	Advice and Consultancy	Not yet started	
Regeneration, Economy and Growth	Corporate Property and Land	Policies and procedures for due diligence on new tenants	Advice and Consultancy	Not yet started	
Regeneration, Economy and Growth	Corporate Property and Land	Bishop Auckland Heritage Action Zone	Grant	Final	N/A
Regeneration, Economy and Growth	Development and Housing	Disabled Facilities Grant	Grant	Not yet started	
Regeneration, Economy and Growth	Development and Housing	Green Homes Grant - Phase 2	Grant	Not yet started	
Regeneration, Economy and Growth	Development and Housing	Selective Licensing Group	Advice and Consultancy	In Progress	
Regeneration, Economy and Growth	Transport and Contract Services	Local Transport Capital Block Funding	Grant	Not yet started	
Regeneration, Economy and Growth	Transport and Contract Services	Bus Subsidy Ring Fenced Grant	Grant	Not yet started	
Regeneration, Economy and Growth	Culture, Sport and Tourism	CLUK Income Share Agreement	Assurance	Not yet started	
Regeneration, Economy and Growth	Corporate Property and Land	Bishop Auckland Heritage Action Zone - Community Engagement	Grant	Final	N/A
Regeneration, Economy and Growth	Development and Housing	Homes England	Assurance	Not yet started	
Regeneration, Economy and Growth	Development and Housing	Planning Applications	Assurance	Not yet started	
Regeneration, Economy and Growth	Development and Housing	Green Homes Grant - Phase 1b	Grant	Final	N/A
Resources	Transactional and Customer Services	Housing Benefits and Council Tax Reduction - Accuracy Award Indicator	Advice and Consultancy	Preparation and Planning	
Resources	Transactional and Customer Services	Financial Assessments	Assurance	Preparation and Planning	
Resources	Corporate Policy, Planning and Performance	Data Quality	Assurance	Not yet started	
Resources	Legal & Democratic Services	Police and Crime Panel	Grant	Final	N/A
Resources	Legal & Democratic Services	RIPA Officers Group	Advice and Consultancy	In Progress	
Resources	Legal & Democratic Services	External Legal Fees	Advice and Consultancy	Preparation and Planning	
Resources	Legal & Democratic Services	Company Governance Group	Advice and Consultancy	In Progress	

INTERNAL AUDIT PLAN FOR PERIOD 1 APRIL 2022 TO 30 SEPTEMBER 2022: PROGRESS AS AT 30 JUNE 2022

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Resources	Procurement, Sales and Business Services	SLA Board	Advice and Consultancy	In Progress	
Resources	Procurement, Sales and Business Services	Tendering System - System Implementation	Advice and Consultancy	Not yet started	
Resources	Procurement, Sales and Business Services	Rapid Improvement Workshops	Advice and Consultancy	In Progress	
Resources	Procurement, Sales and Business Services	Business Support links to Payroll and Employee Services (PES)	Advice and Consultancy	In Progress	
Resources	Procurement, Sales and Business Services	Creditors - Invoice and PO Authorisation (PO Hierarchy)	Key System	Cancelled	
Resources	Procurement, Sales and Business Services	Petty Cash and Payment Cards Workstream	Advice and Consultancy	In Progress	
Resources	Transactional and Customer Services	ResourceLink Programme Board	Advice and Consultancy	In Progress	
Resources	Transactional and Customer Services	Business, Energy and Industrial Strategy (BEIS) Grant Evidence	Advice and Consultancy	In Progress	
Resources	Transactional and Customer Services	Enforcement Arrangements	Advice and Consultancy	In Progress	
Resources	Digital Services	ICT - Incident Management	Assurance	Not yet started	
Resources	Digital Services	Digital Durham	Grant	Final	N/A
Resources	Digital Services	Information Governance Group	Advice and Consultancy	In Progress	
Resources	Procurement, Sales and Business Services	Creditors - Retrospective POs	Key System	Preparation and Planning	

FINAL REPORTS ISSUED IN PERIOD ENDING 30 JUNE 2022

AUDIT AREA	BRIEF DESCRIPTION OF SCOPE OF THE AUDIT	FINAL OPINION
ADULT AND HEALTH SERVICES (AHS)		
COVID-19 Test and Trace Service Support	Grant Certification	N/A
CHILDREN AND YOUNG PEOPLE'S SERVICES (CYPS)		
NEIGHBOURHOODS AND CLIMATE CHANGE (NCC)		
COVID-19 Area Budgets	Assurance review of the arrangements in place to mitigate against the risk grants not achieving targets, objectives or expected outcomes.	Substantial
REV UP (Regional Electric Vehicle Unified Plan)	Grant Certification	N/A
REGENERATION, ECONOMY AND GROWTH (REG)		
Peterlee Leisure Centre	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> - Income is recorded or processed inaccurately; - Income is not received for bookings/courses; - Cash is held or transported insecurely; - Unauthorised access to cash receipting system and till; - Gym membership income is not received; - Expenditure is inappropriate; - Stocks are inappropriate or insecure. 	Substantial
Seaham Leisure Centre	As above	Substantial
Potentially Violent Persons Register	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> - DCC employees and Members are subjected to violence and / or aggression; - Non-compliance with GDPR; - Employees are not appropriately supported by managers following an incident. 	Moderate

AUDIT AREA**BRIEF DESCRIPTION OF SCOPE OF THE AUDIT****FINAL
OPINION**

REGENERATION, ECONOMY AND GROWTH (REG) Contd.		
Stanley Indoor Bowls	Review of Accounts	N/A
Green Homes Grant – Phase 1b	Grant Certification	NA
Bishop Auckland Heritage Action Zone – Project Manager	Grant Certification	N/A
Bishop Auckland Heritage Action Zone – Community Engagement	Grant Certification	N/A

RESOURCES (Res)		
Creditors – Processing of Payments through ContrOCC	Assurance review of the arrangements in place to mitigate against the risk of incorrect payments being made or payments are not being made on a timely basis.	Substantial
Digital Services Business Continuity	Assurance review of the arrangements in place to mitigate against the risks of; <ul style="list-style-type: none"> - being unable to provide critical services to the community in the event of a major disruption; - being unable to recover business processes and procedures within required time; - employees not being able to respond effectively to an incident or disruption; - the Business Continuity Plan being ineffective 	Moderate
Procurement Cards - Projects	Follow up review to the previous audit which provided a limited level of assurance.	N/A
Fuel Cards	Follow up review to the previous audit which provided a limited level of assurance.	N/A
Digital Durham	Grant Certification	N/A
Section 75 Agreements – Better Care Fund	Grant Certification	N/A
Police and Crime Panel Grant	Grant Certification	N/A

	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)							
2019/20							
High	0	0	0	0	0	0	0
Medium	4	4	0	4	0	0	0
Total	4	4	0	4	0	0	0
2020/21							
High	0	0	0	0	0	0	0
Medium	4	2	0	2	2	2	0
Total	4	2	0	2	2	2	0
2021/22							
High	0	0	0	0	0	0	0
Medium	1	0	0	0	1	1	0
Total	1	0	0	0	1	1	0
2022/23							
High	0	0	0	0	0	0	0
Medium	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
Overall Total	9	6	0	6	3	3	0
CHILDREN AND YOUNG PEOPLE'S SERVICES (CYPS)							
2019/20							
High	0	0	0	0	0	0	0
Medium	52	50	0	50	2	2	0
Total	52	50	0	50	2	2	0
2020/21							
High	0	0	0	0	0	0	0
Medium	14	14	0	14	0	0	0
Total	14	14	0	14	0	0	0
2021/22							
High	2	2	0	2	0	0	0
Medium	39	38	0	38	1	1	0
Total	41	40	0	40	1	1	0
2022/23							
High	0	0	0	0	0	0	0
Medium	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
Overall Total	107	104	0	104	3	3	0
NEIGHBOURHOODS AND CLIMATE CHANGE (NCC)							
2019/20							
High	0	0	0	0	0	0	0
Medium	11	10	0	10	1	1	0
Total	11	10	0	10	1	1	0
2020/21							
High	3	3	0	3	0	0	0
Medium	20	20	0	20	0	0	0
Total	23	23	0	23	0	0	0
2021/22							
High	0	0	0	0	0	0	0
Medium	9	7	0	7	2	2	0
Total	9	7	0	7	2	2	0
2022/23							
High	0	0	0	0	0	0	0
Medium	4	4	0	4	0	0	0
Total	4	4	0	4	0	0	0
Overall Total	47	44	0	44	3	3	0
REGENERATION, ECONOMY AND GROWTH (REG)							
2019/20							
High	2	2	0	2	0	0	0
Medium	37	37	0	37	0	0	0
Total	39	39	0	39	0	0	0
2020/21							
High	2	2	0	2	0	0	0
Medium	13	13	0	13	0	0	0
Total	15	15	0	15	0	0	0
2021/22							
High	0	0	0	0	0	0	0
Medium	5	5	0	5	0	0	0
Total	5	5	0	5	0	0	0
2022/23							
High	0	0	0	0	0	0	0
Medium	5	5	0	5	0	0	0
Total	5	5	0	5	0	0	0
Overall Total	64	64	0	64	0	0	0
RESOURCES (RES)							
2019/20							
High	0	0	0	0	0	0	0
Medium	116	114	0	114	2	2	0
Total	116	114	0	114	2	2	0
2020/21							
High	0	0	0	0	0	0	0
Medium	61	60	0	60	1	1	0
Total	61	60	0	60	1	1	0
2021/22							
High	1	1	0	1	0	0	0
Medium	16	16	0	16	0	0	0
Total	17	17	0	17	0	0	0
2022/23							
High	0	0	0	0	0	0	0
Medium	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0
Overall Total	194	191	0	191	3	3	0
TOTAL COUNCIL							
2019/20							
High	2	2	0	2	0	0	0
Medium	220	215	0	215	5	5	0
Total	222	217	0	217	5	5	0
2020/21							
High	5	5	0	5	0	0	0
Medium	112	109	0	109	3	3	0
Total	117	114	0	114	3	3	0
2021/22							
High	3	3	0	3	0	0	0
Medium	70	66	0	66	4	4	0
Total	73	69	0	69	4	4	0
2022/23							
High	0	0	0	0	0	0	0
Medium	9	9	0	9	0	0	0
Total	9	9	0	9	0	0	0
OVERALL TOTAL	421	409	0	409	12	12	0

Performance Indicators as at 30 June 2022

Efficiency Objective: To provide maximum assurance to inform the annual audit opinion			
KPI	Measure of Assessment	Target & (Frequency of Measurement)	Actual
Productive audit time achieved	% of planned productive time from original approved plan completed.	90% (Annually)	21.5% as at 30 June 2022
Timeliness of Draft Reports	% of draft reports issued within 20 working days of end of fieldwork/closure interview	100% (Quarterly)	100% (16 out of 16)
Timeliness of Final Reports	% of final reports issued within 10 working days of receipt of management response	100% (Quarterly)	100% (13 out of 13)
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 of 4.8
Customers providing feedback Response	% of customers returning satisfaction returns	70% (Quarterly)	91%