

Audit Committee

28 September 2018



Internal Audit Progress Report Period Ended 30 June 2018

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

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 30 June 2018 as part of the 2018/2019 Internal Audit Plan.
- 2 The report 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 Those marked with an asterisk are not for publication (Exempt information under Part 3 of Schedule 12a to the Local Government Act 1972, paragraph 3).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 30 June 2018;
 - (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.

Background

- 4 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.
- 5 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

- 6 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 2018 and, where applicable, also gives the resultant assurance opinion.
- 7 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)	7	7	3	0	3
Children and Young People's Services (CYPS) *Excluding Schools	22	8	2	2	8
Regeneration and Local Services (REAL)	17	27	3	1	12
Resources (RES)	56	11	25	8	13
Schools	21	25	13	15	18
Transformation and Partnerships (TAP)	5	0	2	0	2
TOTAL	128	78	48	26	56

- 8 A summary of the final internal audit reports issued in this quarter is presented in Appendix 3.
- 9 The total number of productive Internal Audit days required to deliver the plan is 4,367. As at 30 June 2018, the service had delivered 1,059 productive days, representing 24% of the total plan. The target at the end of the quarter was for 22.5% to be delivered, therefore performance has achieved the target.

Internal Audit activity in the quarter

Amendments to the Approved 2018/2019 Internal Audit Plan

- 10 The following three 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 (RES)	Business Rates - Liability	Key system	Service request to replace review of Business Rates – Liability with Business Rates – Valuation.
Resources (RES)	Supporting People with Oxford Computer Consultants (SPOCC)	Assurance	Agreed to cancel review as financial implications are not significant.
Transformation and Partnerships (TAP)	Data Protection – Accessing External Databases	Assurance	Agreed with the service to cancel this review, as it was established that there is currently little guidance for users of external databases.

- 11 Three 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
Children and Young People's Services (CYPS)	Children's Homes - Staff Finance Training Support	Advice and consultancy	Activity created to assist Finance in delivering financial training in Children's Homes.
Resources (RES)	Business Rates - Valuation	Key system	Service request to replace key system review of Business Rates – Liability with Business Rates – Valuation.
Resources (RES)	Interest on Late Payments	Advice and consultancy	Service request to add this review.

Outstanding Management Responses to Draft Internal Audit Reports

- 12 There are no draft internal audit reports overdue at the time of writing.

Survey Response Rate

- 13 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 2018.

Service Grouping	Surveys issued	Surveys returned	% returned	Av. score
Adult and Health Services (AHS)	1	1	100	4.1
Children and Young People's Services (CYPS) *Excluding Schools	3	3	100	4.4
Regeneration and Local Services (REAL)	6	5	83	4.1
Resources (RES)	14	13	93	4.6
Schools	18	10	56	4.7
Transformation and Partnerships (TAP)	2	1	50	4.1
TOTAL	44	33	75	4.5

Responses to Internal Audit Findings and Recommendations

- 14 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.
- 15 A summary of progress on the actions due, implemented and overdue, as at 30 June 2018, 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)	77	72	5 (6%)	5	0
Children and Young People's Services (CYPS) [Excluding Schools]	158	152	6 (4%)	6	0
Regeneration and Local Services (REAL)	391	383	8 (2%)	8	0
Resources (RES)	518	508	10 (2%)	10	0
Transformation and Partnerships (TAP)	38	35	3 (8%)	3	0
TOTAL	1,182	*1,150	32 (3%)	32	0

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

- 16 It is encouraging to note that, of the 1,182 actions due to be implemented, 1,150 (97%) have been implemented.
- 17 Details of the actions that are overdue, following their agreed original target dates, are included at Appendix 6.

Limited Assurance Audit Opinions

- 18 There have been two 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	One Primary School
Resources	Corporate Finance & Commercial Services	Procurement Cards (Follow Up)

- 19 Further details of the findings from these audits are included within Appendix 7.

Performance Indicators

- 20 A summary of actual performance, as at the end of June 2018, compared with our agreed targets is detailed in Appendix 5.

Recommendations

- 21 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 30 June 2018;
 - (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.

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Appendix 1: Implications

Finance – There are no specific 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.

Staffing – 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.

Equality and Diversity / Public Sector Equality Duty – None.

Accommodation – None.

Crime and Disorder – None.

Human Rights – None.

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

Procurement – None.

Disability Issues – None.

Legal Implications – There are no specific legal implications associated with this report. Internal Audit contribute to the effective governance of the Council and provide relevant and appropriate challenge and oversight where necessary.

INTERNAL AUDIT PLAN PROGRESS AS AT 30 JUNE 2018

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	Not Started	
Adult and Health Services	Adult Care	Continuing Health Care - Joint Funding Arrangements and Free Nursing Care	Assurance	Planning and Preparation	
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	Not Started	
Adult and Health Services	Commissioning	Creditors - Supplier Masterfile Commissioning - SSID Independent Sector Suppliers	Advice & Consultancy	Final Report	N/A
Adult and Health Services	Commissioning	Approval and Payment of Commissioned Services within SEND (Approval and Payment)	Assurance	Planning and Preparation	
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	Draft Report	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Special Guardianship and Child Arrangement Orders	Assurance	Not Started	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Ferryhill Hub - (Establishment Core Financial Audit)	Assurance	Draft Report	
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	In Progress	
Children and Young People's Services	Education Services	Youth Employment Initiative - Durham Works Participants Claim	Advice & Consultancy	Final Report	Substantial
Children and Young People's Services	Education Services	Approval and Payment of Commissioned Services within SEND	Assurance	Planning and Preparation	
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	Planning and Preparation	
Children and Young People's Services	Education Services	Award of additional pay in Schools	Assurance	Not Started	
Children and Young People's Services	Education Services	Arrangements for the allocation of SEN funding and its application in schools	Assurance	Not Started	
Children and Young People's Services	Education Services	Arrangements for the allocation of Pupil Premium Funding and its application in schools	Assurance	Not Started	
Children and Young People's Services	Looked After Children and Care Leavers	Foster Carer Payments (Follow Up)	Assurance	Complete	N/A
Children and Young People's Services	Looked After Children and Care Leavers	Adoption Services	Assurance	Planning and Preparation	
Children and Young People's Services	Looked After Children and Care Leavers	West Rainton Children's Home (Establishment Audit)	Assurance	Final Report	Moderate
Children and Young People's Services	Looked After Children and Care Leavers	Park House (Establishment Audit)	Assurance	Final Report	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	Planning and Preparation	
Regeneration and Local Services	Planning & Assets	Land Sales	Advice & Consultancy	Final Report	N/A
Regeneration and Local Services	Planning & Assets	Planning Applications	Assurance	Final Report	Substantial
Regeneration and Local Services	Planning & Assets	Asset Management - Final Accounts	Assurance	Final Report	Moderate
Regeneration and Local Services	Economic Development & Housing	Disabled Facilities Grant - VFM Review	Advice & Consultancy	Draft Report	
Regeneration and Local Services	Economic Development & Housing	New Homes Bonus - Affordable Homes	Advice & Consultancy	Final Report	N/A
Regeneration and Local Services	Economic Development & Housing	Choice Based Lettings	Assurance	Planning and Preparation	
Regeneration and Local Services	EHCP	Licensing Arrangements for Houses in Multiple occupations	Advice & Consultancy	Planning and Preparation	
Regeneration and Local Services	Transport and Contract Services	Local Growth Fund - Forest Park	Grant	Planning and Preparation	
Regeneration and Local Services	Transport and Contract Services	Local Growth Fund - Bishop Auckland Market Place	Grant	Planning and Preparation	
Regeneration and Local Services	Transport and Contract Services	Transport Follow up	Assurance	Final Report	Moderate
Regeneration and Local Services	Direct Services	Fly Tipping	Assurance	Planning and Preparation	
Regeneration and Local Services	Direct Services	Fleet Management	Assurance	In Progress	
Regeneration and Local Services	Direct Services	Waste Transfer Station (Thornley) - Financial Procedures	Advice & Consultancy	Planning and Preparation	
Regeneration and Local Services	Direct Services	Durham Crematorium	Assurance	Final Report	Substantial
Regeneration and Local Services	Direct Services	Mountsett Crematorium	Assurance	Final Report	Substantial
Regeneration and Local Services	Direct Services	Bulky Goods Collections Service	Assurance	Final Report	Substantial
Regeneration and Local Services	Culture and Sport	Catering	Advice & Consultancy	Planning and Preparation	
Regeneration and Local Services	Culture and Sport	Stanley Bowls	Advice & Consultancy	Final Report	N/A
Regeneration and Local Services	Culture and Sport	Leisureworks	Advice & Consultancy	In Progress	
Resources	Legal & Democratic Services	Electoral Services	Assurance	Final Report	Substantial
Resources	Legal & Democratic Services	Use of Social Media in Covert Investigations	Assurance	Draft Report	
Resources	Corporate Finance and Commercial Services	Contract Register	Assurance	Final Report	Moderate
Resources	Corporate Finance and Commercial Services	Contract Management	Assurance	Draft Report	
Resources	Corporate Finance and Commercial Services	Off Contract Spend	Assurance	In Progress	
Resources	Corporate Finance and Commercial Services	Procurement Cards (Follow Up)	Assurance	Final Report	Limited
Resources	Corporate Finance and Commercial Services	Treasury Management	Key System	Final Report	Substantial
Resources	Corporate Finance and Commercial Services	General Ledger	Key System	Final Report	Substantial
Resources	Corporate Finance and Commercial Services	Medium Term Financial Plan	Key System	Planning and Preparation	
Resources	Corporate Finance and Commercial Services	VAT	Key System	Planning and Preparation	
Resources	Corporate Finance and Commercial Services	Health and Safety Training Requirements (Follow Up)	Assurance	Draft Report	

INTERNAL AUDIT PLAN PROGRESS AS AT 30 JUNE 2018

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Resources	People and Talent Management	Flexible Working - Variations to Contracts	Assurance	Draft Report	
Resources	Finance and Transactional Services	Review of SLAs	Advice & Consultancy	In Progress	
Resources	Digital and Customer Services	Mobile computing (Follow Up)	Assurance	Draft Report	
Resources	Digital and Customer Services	Office 365	Advice & Consultancy	Planning and Preparation	
Resources	Digital and Customer Services	Business Continuity for ICT	Assurance	Draft Report	
Resources	Digital and Customer Services	Information Security - Procurement	Assurance	In Progress	
Resources	Finance and Transactional Services	Council Tax	Key System	In Progress	
Resources	Finance and Transactional Services	Council Tax: Liability - Disabled Band Relief & Class U - Mental Impairments	Key System	In Progress	
Resources	Finance and Transactional Services	Council Tax: Refunds	Key System	In Progress	
Resources	Finance and Transactional Services	Council Tax: System Access	Key System	In Progress	
Resources	Finance and Transactional Services	Business Rates	Key System	In Progress	
Resources	Finance and Transactional Services	Business Rates - Valuation	Key System	Final Report	Substantial
Resources	Finance and Transactional Services	Business Rates - Liability inc reliefs & exemptions	Key System	Final Report	Substantial
Resources	Finance and Transactional Services	Business Rates - Refunds	Key System	Planning and Preparation	
Resources	Finance and Transactional Services	Business Rates - System Access	Key System	In Progress	
Resources	Finance and Transactional Services	Housing Benefits and Council Tax Reduction	Key System	In Progress	
Resources	Finance and Transactional Services	Housing and Council Tax Benefits: Assessment - New Claims & Change in	Key System	Draft Report	
Resources	Finance and Transactional Services	Housing and Council Tax Benefits: Review Team - Assessment Reviews	Key System	Final Report	Substantial
Resources	Finance and Transactional Services	Housing & Council Tax Benefit - System Access	Key System	In Progress	
Resources	Finance and Transactional Services	Housing & Council Tax Benefit - Supported Accommodation	Key System	In Progress	
Resources	Finance and Transactional Services	Enforcement, including bailiffs arrangements	Assurance	In Progress	
Resources	Finance and Transactional Services	Creditor Payments	Key System	In Progress	
Resources	Finance and Transactional Services	Transparency Agenda - Interest on Late payments	Advice & Consultancy	In Progress	
Resources	Finance and Transactional Services	Payroll	Key System	In Progress	
Resources	Finance and Transactional Services	Payroll - Starters & Leavers	Key System	Final Report	Substantial
Resources	Finance and Transactional Services	Payroll - Preparation - Temporary input	Key System	Final Report	Substantial
Resources	Finance and Transactional Services	Payroll - Preparation - Permanent input	Key System	Final Report	Substantial
Resources	Finance and Transactional Services	Debtors	Key System	In Progress	
Resources	Finance and Transactional Services	Debtors - Supporting Documentation (Commercial Rents)	Key System	Draft Report	
Resources	Finance and Transactional Services	Debtors - Credit Notes & Write Offs (School Transport - Trade Waste - Works in Default)	Key System	In Progress	
Resources	Finance and Transactional Services	Debtors - Refunds	Key System	In Progress	
Resources	Finance and Transactional Services	Cash Management	Key System	In Progress	
Resources	Finance and Transactional Services	Cash Management - County Hall	Key System	In Progress	
Resources	Finance and Transactional Services	Cash Management - Dales Centre	Key System	Final Report	Moderate
Resources	Finance and Transactional Services	Section 256 agreements	Grant	Final Report	N/A
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 Report	Moderate
Transformation and Partnerships	Partnerships and Community Engagement	Community Grants Sample	Assurance	Final Report	Moderate
2018 / 2019 Internal Audit Plan					
Adult and Health Services	Adult & Health Services	Integration of Health and Care Plan for County Durham	Advice & Consultancy	Planning and Preparation	
Adult and Health Services	Adult Care	Direct Payments	Assurance	Planning and Preparation	
Adult and Health Services	Adult Care	Direct Payment Cards	Advice & Consultancy	In Progress	
Adult and Health Services	Adult Care	Review of Section 117 Process	Assurance	Not Started	
Adult and Health Services	Adult Care	Social Care Direct	Advice & Consultancy	Not Started	
Adult and Health Services	Adult Care	SSID Replacement	Advice & Consultancy	In Progress	
Adult and Health Services	CDCS	Supported Housing - Household A/Cs	Assurance	In Progress	
Adult and Health Services	Commissioning	Commissioning of Learning Disability Services	Assurance	Not Started	
Adult and Health Services	Commissioning	Commissioning of Learning Disability Services - Advice	Advice & Consultancy	Not Started	
Adult and Health Services	Commissioning	Personalisation – Delivery of Services via the use of virtual budgets and through	Assurance	Not Started	
Adult and Health Services	Public Health	Support to the DPH - Health Protection	Advice & Consultancy	Planning and Preparation	
Adult and Health Services	Public Health	0-19 Health Visitor and School Nursing Service	Assurance	Planning and Preparation	
Adult and Health Services	Public Health	Pharmoutcomes - Data Matching	Advice & Consultancy	Planning and Preparation	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Children Safeguarding Governance Arrangements	Assurance (DAS)	Not Started	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Troubled Families Programme - Claim 01	Grant	Planning and Preparation	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Troubled Families Programme - Claim 02	Grant	Not Started	

INTERNAL AUDIT PLAN PROGRESS AS AT 30 JUNE 2018

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Children and Young People's Services	Early Help, Assessment and Safeguarding	Troubled Families Programme - Claim 03	Grant	Not Started	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Section 17 Payments Follow Up	Assurance	Not Started	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Childrens Centres and Hubs Establishment Review	Assurance	Not Started	
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	Not Started	
Children and Young People's Services	Education	Youth Employment Initiative - Durham Works	Advice & Consultancy	Planning and Preparation	
Children and Young People's Services	Education	Youth Employment Initiative - Durham Works	Assurance	Planning and Preparation	
Children and Young People's Services	Education	Adult Learning Service	Assurance	Not Started	
Children and Young People's Services	Education - Schools	SFVS	Assurance	Not Started	
Children and Young People's Services	Education - Schools	Governor Training	Advice & Consultancy	Termly Provision	N/A
Children and Young People's Services	Education - Schools	SBM Training	Advice & Consultancy	Not Started	
Children and Young People's Services	Education - Schools	Headteacher Group	Advice & Consultancy	Not Started	
Children and Young People's Services	Education - Schools	School User Provider Group	Advice & Consultancy	Not Started	
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	Moorside Children's Home	Assurance	Not Started	
Children and Young People's Services	Looked After Children and Care Leavers	New Lea Children's Home	Assurance	Not Started	
Children and Young People's Services	Looked After Children and Care Leavers	SSID Replacement: SSID Board	Advice & Consultancy	In Progress	
Children and Young People's Services	Looked After Children and Care Leavers	SSID Replacement: Finance Workstream - processes linked to parallel run of data	Assurance	Planning and Preparation	
Children and Young People's Services	Looked After Children and Care Leavers	Aycliffe Secure Services Centre - Follow Up	Assurance	Planning and Preparation	
Children and Young People's Services	Locality and Operational Support	Caldicott Compliance	Assurance	Not Started	
Children and Young People's Services	Locality and Operational Support	Caldicott Group	Advice & Consultancy	Not Started	
Children and Young People's Services	Education Services	School Programme (governance and financial management) and School Follow Up of previous Limited Assurance Opinion Reports	Assurance	2 Substantial 9 Moderate 1 Limited 6 N/A	
Children and Young People's Services	Education Services	Audit of School Voluntary Funds	Fund Certification	21 Complete	
Children and Young People's Services	Education Services	National College for Teaching and Leadership (NCTL) - Direct Salaried Grant	Grant Certification	Not Started	
Children and Young People's Services	Education Services	National College for Teaching and Leadership (NCTL) - Collaborative Fund Grant	Grant Certification	Not Started	
Children and Young People's Services	Looked After Children and Care Leavers	Children's Homes - Staff Finance Training Support	Planned	Not Started	
Regeneration and Local Services	Planning & Assets	Carbon Reduction Commitment	Grant	Planning and Preparation	
Regeneration and Local Services	Planning & Assets	LoCarbo 4	Grant	Final Report	N/A
Regeneration and Local Services	Planning & Assets	LoCarbo 5	Grant	Not Started	
Regeneration and Local Services	Planning & Assets	Rebus 4	Grant	Final Report	N/A
Regeneration and Local Services	Planning & Assets	Rebus 5	Grant	Not Started	
Regeneration and Local Services	Planning & Assets	Atlantic Geoparks 2	Grant	Not Started	
Regeneration and Local Services	Planning & Assets	Safety at Sports Grounds	Assurance	Not Started	
Regeneration and Local Services	Planning & Assets	Asset Valuation	Assurance	Not Started	
Regeneration and Local Services	Economic Development & Housing	Accommodation - Contract Management	Assurance	Not Started	
Regeneration and Local Services	Economic Development & Housing	Business Durham	Assurance	Planning and Preparation	
Regeneration and Local Services	Economic Development & Housing	Stephanie 3	Grant	Not Started	
Regeneration and Local Services	Economic Development & Housing	Stephanie 4	Grant	Not Started	
Regeneration and Local Services	Economic Development & Housing	Financial Assistance Policy and Private Sector Housing	Assurance	Planning and Preparation	
Regeneration and Local Services	Economic Development & Housing	Disabled Facilities Grant	Grant	Final Report	N/A
Regeneration and Local Services	EHCP	Premises Requiring Alcohol License	Assurance	In Progress	
Regeneration and Local Services	Transport and Contract Services	Local Transport Capital Block Funding	Grant	Planning and Preparation	
Regeneration and Local Services	Transport and Contract Services	Bus Subsidy Ring Fenced Grant	Grant	Planning and Preparation	
Regeneration and Local Services	Transport and Contract Services	Road Safety Capital Grant	Grant	Not Started	
Regeneration and Local Services	Transport and Contract Services	Transport - Safeguarding Arrangements	Assurance	Planning and Preparation	
Regeneration and Local Services	Direct Services	Durham Crematorium	Assurance (Joint Ctte)	Not Started	
Regeneration and Local Services	Direct Services	Mounsett Crematorium	Assurance (Joint Ctte)	Not Started	
Regeneration and Local Services	Direct Services	Facilities Management - Repairs and Maintenance	Advice & Consultancy	Not Started	
Regeneration and Local Services	Direct Services	Asbestos Management	Assurance	Planning and Preparation	
Regeneration and Local Services	Direct Services	Allotments - Follow Up (Deferred from 2017/18))	Assurance	Not Started	
Regeneration and Local Services	Direct Services	Single Use Plastics - Process Review	Advice & Consultancy	Not Started	
Regeneration and Local Services	Culture and Sport	Leisure Management System - Online Booking	Assurance	Planning and Preparation	
Regeneration and Local Services	Culture and Sport	Rolling Programme of Leisure Centres - Louisa Centre	Assurance	Planning and Preparation	
Regeneration and Local Services	Culture and Sport	Rolling Programme of Leisure Centres - Consett	Assurance	Planning and Preparation	
Regeneration and Local Services	Culture and Sport	Leisure Centre Timesheets - Follow Up (Deferred from 2017/18)	Assurance	Planning and Preparation	

INTERNAL AUDIT PLAN PROGRESS AS AT 30 JUNE 2018

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Regeneration and Local Services	Culture and Sport	Leisure Centre Timesheets	Assurance	Planning and Preparation	
Regeneration and Local Services	Culture and Sport	Management of Gym Memberships	Assurance	Planning and Preparation	
Regeneration and Local Services	Culture and Sport	Library System (Deferred from 2017/18)	Advice & Consultancy	Not Started	
Regeneration and Local Services	Culture and Sport	Consett Empire Theatre	Assurance	Planning and Preparation	
Regeneration and Local Services	Culture and Sport	Competition Line UK Income Share Agreement	Assurance	Planning and Preparation	
Regeneration and Local Services	Culture and Sport	Stanley Bowls	Advice & Consultancy	Planning and Preparation	
Regeneration and Local Services	Culture and Sport	Events Management	Assurance	Not Started	
Regeneration and Local Services	Culture and Sport	Car Parking (Riverside, Wharton Park and Hardwick Park)	Assurance	Planning and Preparation	
Regeneration and Local Services	Technical Services	Local Highways Maintenance Funding - Incentive Element	Grant	Planning and Preparation	
Regeneration and Local Services	Technical Services	Local Transport Capital Block Funding for NECA	Grant	Planning and Preparation	
Regeneration and Local Services	Technical Services	Stores Management	Assurance	Not Started	
Resources	Legal & Democratic Services	RIPA Group	Advice & Consultancy	In Progress	
Resources	Legal & Democratic Services	iKAN System Review	Assurance	Not Started	
Resources	Legal & Democratic Services	Coroner (Deferred from 2017/18)	Assurance	Not Started	
Resources	Corporate Finance and Commercial Services	Bank Reconciliation	Key System	Not Started	
Resources	Corporate Finance and Commercial Services	Treasury Management - Short Term Investments	Key System	Not Started	
Resources	Corporate Finance and Commercial Services	Collection Fund	Assurance	Not Started	
Resources	Corporate Finance and Commercial Services	Review of Commercial Services	Assurance	Not Started	
Resources	Corporate Finance and Commercial Services	Procurement - Variations	Assurance	Not Started	
Resources	Corporate Finance and Commercial Services	Contract Management	Assurance	Not Started	
Resources	Corporate Finance and Commercial Services	Off Contract Spend	Assurance	Not Started	
Resources	Corporate Finance and Commercial Services	Contract Procedure Rules	Assurance	Not Started	
Resources	Corporate Finance and Commercial Services	Procurement Cards (Further Follow Up)	Assurance	Not Started	
Resources	Corporate Finance and Commercial Services	Oracle Programme Board	Advice & Consultancy	In Progress	
Resources	Corporate Finance and Commercial Services	Workstream on Petty Cash and Payment Cards	Advice & Consultancy	In Progress	
Resources	People and Talent Management	Attendance Management	Assurance	Not Started	
Resources	People and Talent Management	Apprentices	Assurance	Not Started	
Resources	Finance and Transactional Services	Budgetary Control and Financial Reporting	Assurance	Not Started	
Resources	Finance and Transactional Services	Section 256 Agreements	Grant	Not Started	
Resources	Finance and Transactional Services	Caspar (Deferred from 2017/18)	Assurance	Not Started	
Resources	Finance and Transactional Services	Financial Assessments (scope to include self funders and deferred payments)	Assurance	Not Started	
Resources	Finance and Transactional Services	FST Debit Card Cash Accounts and Shared Lives (Follow Up)	Assurance	Not Started	
Resources	Finance and Transactional Services	Financial Deputies	Assurance	Not Started	
Resources	Finance and Transactional Services	Supporting People with Oxford Computer Consultants (SPOCC) - Deferred from	Assurance	Cancelled	
Resources	Finance and Transactional Services	Deputy and Appointee Team	Advice & Consultancy	Not Started	
Resources	Finance and Transactional Services	Revenues and Benefits Reconciliations	Assurance	Not Started	
Resources	Finance and Transactional Services	Creditors	Key System	Not Started	
Resources	Finance and Transactional Services	Creditors - Invoices paid with no PO as an exception	Key System	Not Started	
Resources	Finance and Transactional Services	Creditors - Supplier Masterfile	Key System	Not Started	
Resources	Finance and Transactional Services	Creditors - System Access	Key System	Not Started	
Resources	Finance and Transactional Services	P2P Performance and Improvement Project	Advice & Consultancy	In Progress	
Resources	Finance and Transactional Services	Better Care Fund and Improved Better Care Fund (Sn 75)	Assurance	Not Started	
Resources	Finance and Transactional Services	Payroll	Key System	Not Started	
Resources	Finance and Transactional Services	Payroll Implementation	Advice & Consultancy	Not Started	
Resources	Finance and Transactional Services	Payroll - Taxation/PAYE	Key System	Not Started	
Resources	Finance and Transactional Services	Payroll - Access to Data and Records	Key System	Not Started	
Resources	Finance and Transactional Services	Payroll - Preparation/Corrections	Key System	Not Started	
Resources	Finance and Transactional Services	Payroll - Processing	Key System	Not Started	
Resources	Finance and Transactional Services	Agency	Assurance	Not Started	
Resources	Finance and Transactional Services	Business Rates	Key System	Not Started	
Resources	Finance and Transactional Services	Business Rates - Liability	Key System	Cancelled	
Resources	Finance and Transactional Services	Business Rates - Recovery	Key System	Not Started	
Resources	Finance and Transactional Services	Business Rates - Quality Assurance and Appeals	Key System	Not Started	
Resources	Finance and Transactional Services	Housing Benefit and Council Tax Reduction (HB and CTR)	Key System	Not Started	
Resources	Finance and Transactional Services	HB and CTR - Overpayment Recovery	Key System	Not Started	
Resources	Finance and Transactional Services	HB and CTR - New Claims and Change in Circumstance	Key System	Not Started	
Resources	Finance and Transactional Services	HB and CTR - Payments	Key System	Not Started	

INTERNAL AUDIT PLAN PROGRESS AS AT 30 JUNE 2018

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Resources	Finance and Transactional Services	HB and CTR - Quality Assurance and Appeals	Key System	Not Started	
Resources	Finance and Transactional Services	Post Opening and Scanning	Assurance	Not Started	
Resources	Finance and Transactional Services	Welfare Rights (Deferred from 2017/18)	Assurance	Not Started	
Resources	Finance and Transactional Services	Council Tax	Key System	Not Started	
Resources	Finance and Transactional Services	Council Tax - Valuation	Key System	Not Started	
Resources	Finance and Transactional Services	Council Tax - Liability	Key System	Not Started	
Resources	Finance and Transactional Services	Council Tax - Recovery	Key System	Not Started	
Resources	Finance and Transactional Services	Council Tax - Quality Assurance and Appeals	Key System	Not Started	
Resources	Finance and Transactional Services	Cash Management	Key System	Not Started	
Resources	Finance and Transactional Services	Debtors	Key System	Not Started	
Resources	Finance and Transactional Services	Debtors - Customer Masterfile (Deferred from 2017/18)	Key system	Not Started	
Resources	Finance and Transactional Services	Debtors - Standing Charges (Deferred from 2017/18)	Key system	Not Started	
Resources	Finance and Transactional Services	Debtors Working Group	Advice & Consultancy	Not Started	
Resources	Digital and Customer Services	UNIX / LINUX Security	Assurance	Planning and Preparation	
Resources	Digital and Customer Services	Oracle Licencing	Assurance	Planning and Preparation	
Resources	Digital and Customer Services	Vulnerability Management	Assurance	Planning and Preparation	
Resources	Digital and Customer Services	Network Folders Identity and Access Management	Assurance	Planning and Preparation	
Resources	Digital and Customer Services	SharePoint Identity and Access Management	Assurance	Planning and Preparation	
Resources	Digital and Customer Services	Third Party Identity and Access management	Assurance	Planning and Preparation	
Resources	Digital and Customer Services	Digital Durham	Grant	Not Started	
Resources	Internal Audit, Risk and Fraud	Insurance	Assurance	Planning and Preparation	
Resources	Finance and Transactional Services	Business Rates - Valuation	Assurance	Not Started	
Resources	Finance and Transactional Services	Interest on Late payments	Advice & Consultancy	Not Started	
Transformation and Partnerships	Communications and Information Management	Data Protection - GDPR (including Use of Privacy Notices)	Assurance	Not Started	
Transformation and Partnerships	Communications and Information Management	GDPR Working Group	Advice & Consultancy	In Progress	
Transformation and Partnerships	Communications and Information Management	Information Governance Group	Advice & Consultancy	In Progress	
Transformation and Partnerships	Communications and Information Management	Business Continuity Planning	Key System	Not Started	
Transformation and Partnerships	Strategy	Data Quality	Assurance	Not Started	
Transformation and Partnerships	Partnerships and Community Engagement	Community Grants Sample	Assurance	Not Started	
Transformation and Partnerships	Transformation	Transformation	Advice & Consultancy	Not Started	

FINAL REPORTS ISSUED IN PERIOD ENDING 30 JUNE 2018

AUDIT AREA	BRIEF DESCRIPTION OF SCOPE OF THE AUDIT	FINAL OPINION
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ADULT AND HEALTH SERVICES (AHS)		
Creditors - Supplier Masterfile Commissioning - SSID Independent Sector Suppliers	An advice and consultancy review to provide assistance to the Commissioning Service on the process of rectifying the data held in the Creditors Supplier Masterfile relating to payments made to Independent Sector Suppliers.	N/A

CHILDREN AND YOUNG PEOPLE'S SERVICES (CYPS)		
Youth Employment Initiative - Review of DurhamWorks Participants Claim	Assurance review to consider the following risks: <ul style="list-style-type: none"> - The Participant Claim is not in accordance with "ESF Data Evidence Requirements – Eligibility and results"; - Participants included in the claim are ineligible; - Documentation is not securely retained. 	Substantial
West Rainton Children's Home	Assurance review to consider the following risks: <ul style="list-style-type: none"> - Unauthorised payments are made; - Cash is not securely held; - Young People allowances are not made in accordance with the established procedure; - Loss/misuse of Young People monies; - Loss of assets; - Failure to carry out DBS checks on relevant employees; - Ineffective budgetary control; - The authority does not comply with the Data Protection Act; - Staff are unaware of their roles and responsibilities. 	Moderate
Park House	Assurance review to consider the following risks: <ul style="list-style-type: none"> - Expenditure is appropriately authorised in line with budgetary requirements; - All monies are securely held; - Young People Allowances are paid in line with the approved rates and transactions are properly recorded; - Young People monies are properly recorded and controlled; - Assets are properly accounted for and securely held; - Employee DBS checks are up to date; - Budgetary control arrangements are effective. 	Moderate

REGENERATION AND LOCAL SERVICES (ReaL)		
Durham Crematorium	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Income is not accounted for/misappropriated; - Significant risks are not being managed and the objectives are not being achieved; - Ineffective budget monitoring processes are in place; - Unauthorised payments are made; - Employees are incorrectly paid; - Equipment failure; - Non-compliance with the Cremation Regulations 2008; - Non-compliance with the Federation of British Cremation Authorities Code of Cremation Practice; - Lack of experienced staff; - Insufficient capacity to meet demand in the event of an epidemic, pandemic or major disaster; - Stock / Assets are not accounted for / misappropriated; - Damage / theft of equipment; - Ashes are disposed of incorrectly. 	Substantial
Mountsett Crematorium	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Income is not accounted for/misappropriated; - Significant risks are not being managed and the objectives are not being achieved; - Ineffective budget monitoring processes are in place; - Unauthorised payments are made; - Employees are incorrectly paid; - Equipment failure; - Non-compliance with the Cremation Regulations 2008; - Non-compliance with the Federation of British Cremation Authorities Code of Cremation Practice; - Lack of experienced staff; - Insufficient capacity to meet demand in the event of an epidemic, pandemic or major disaster; - Stock / Assets are not accounted for / misappropriated; - Damage / theft of equipment; - Ashes are disposed of incorrectly. 	Substantial
Bulky Goods Collection Service	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Requests accepted that do not qualify for the service; - Income is not collected or recorded accurately; - Inaccurate/inconsistent information from Firmstep; - Booking and collection not in a timely manner; - Inefficient collection round as regards the areas, routes, and van capacity; - Operative injured due to heavy or dangerous items; - Goods taken which have not been paid for; - Goods uncollected when planned through missed collection or goods not put out or already gone; - Goods inappropriately disposed of; - Pricing does not support objectives of the service. 	Substantial

REGENERATION AND LOCAL SERVICES (ReaL) Contd.		
Planning Applications	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Employees unaware of planning legislation and the requirements of the policy framework; - Statutory timescales are not adhered to; - Inconsistent/Impartial processing of planning applications - Inaccurate advice is given to applicants; - Stakeholders are unaware of the application; - Comments and objections are inadequately recorded and considered; - Insufficient information is received/recorded to support an application and decision; - Documents and data are mis-managed/lost/corrupted/inappropriately disclosed; - Decisions are inadequately authorised; - Collection and recording of income is inaccurate. 	Substantial
Asset Management – Final Accounts	Assurance review of the arrangements in place to mitigate against the risk of material misstatement of the value of assets in the statement of accounts.	Moderate
Transport Contractual Arrangements (Follow Up)	Assurance review of the arrangements in place to ensure that the action plan from the original audit of Transport Contractual Arrangements had been implemented.	Moderate
New Homes Bonus – Affordable Homes	An advice and consultancy audit to review the procedures used to compile the figures for affordable homes and empty homes being bought back into use to ensure that the methodology provides complete and accurate figures, and ensures income is maximised.	N/A
Land Sales – Quality and Price	An advice and consultancy audit to examine various methods that may be employed in evaluating offers so that the Council's wider objectives could be supported through disposals.	N/A
Stanley Bowls Club	Review of Accounts.	N/A
Rebus - Renovation for Energy efficient Buildings (4)	Grant Certification	N/A
LoCarbo– supporting a low carbon economy (4)	Grant Certification	N/A
Disabled Facilities Grant	Grant Certification	N/A

RESOURCES		
Treasury Management	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <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 / Investments made are not repaid; - Investment opportunities are not taken / 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 - Monies held on behalf of partners / external bodies are misappropriated. 	Substantial
Payroll – Preparation: Permanent Input	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Incorrect payments are made; - Salary payments are not made; - Deductions are made incorrectly. 	Substantial
Payroll – Preparation: Temporary Input	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Incorrect payments are made; - Salary payments are not made - Deductions are made incorrectly. 	Substantial
Payroll – Starters and Leavers	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Employee data is not correctly recorded in ResourceLink or not updated in a timely manner; - Duplicate records are created in ResourceLink for new starters; - Leavers are not closed in ResourceLink on a timely basis. 	Substantial
Electoral Services	<p>Assurance review of the arrangements in place to mitigate against the risk of:</p> <ul style="list-style-type: none"> - The register of electors does not contain the appropriate electors and electors are not able to vote in elections as they have not been registered or people are included on the register as electors but who are not eligible. 	Substantial
Business Rates – Liability including reliefs and exemptions	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Failure to adhere to legislation, best practice or procedures; - Loss of income due to inaccurate or untimely identification or recording of a new liability or amendment; - Reliefs / Exemptions are incorrectly awarded. 	Substantial
Business Rates - Valuation	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Failure to adhere to legislation, best practice or procedures; - Inaccurate or untimely identification or recording of a new property or an amendment to a property. 	Substantial

RESOURCES Contd.		
Housing Benefits (HB) and Council Tax Reduction (CTR) – Assessment Reviews	Assurance review of the arrangements in place to mitigate against the risk of HB and CTR reviews not being processed promptly or correctly;	Substantial
General Ledger	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - The statement of accounts does not reflect the balance of accounts within the GL; - Transactions are incorrectly processed/recorded; - Significant errors and/or fraudulent activities are not identified; - The budget within the system does not reflect the approved budget. 	Substantial
Pension Fund – Bank Reconciliation	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - Material errors or fraudulent activities are not identified and corrected in a timely manner; - Theft or misuse of funds; - Inaccurate or misleading financial information; - Performance is not properly managed or monitored. 	Substantial
Pension Fund – Payroll	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - Pensions are not notified when pensioners become active; - Pension calculations are inaccurate; - Pension payments are inaccurate or not made promptly. 	Substantial
Cash Collection – Durham Dales Centre	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - Non-compliance with financial regulations; - Theft / Misappropriation; - Lack of corporate understanding, or buy in, of PCI DSS requirements or loss / theft of card data; - Information and data are not protected from loss, damage or unauthorised disclosure; - Unauthorised/inappropriate payments are made; - Loss of income due to invoice values being inappropriately reduced; - Failure to collect or recover income in line with policies and procedures. 	Moderate
Contract Register review	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - The information in the contract register is inaccurate or not up to date; - The contract register is not available to the appropriate staff to ensure the contracted supplier is used when orders are placed - The contract register is not publicly available in line with requirements and potential suppliers are not aware of possible future procurements. 	Moderate
Procurement Cards (Follow Up)	Assurance review to ensure that the agreed actions, in relation to the original Procurement Card audit, had been implemented.	Limited
Section 256 Agreements	Grant certification	N/A

TRANSFORMATION AND PARTNERSHIPS (TaP)

Community Grants Sample	Assurance review of the arrangements in place to mitigate against the risk of grants not achieving targets, objectives or expected outcomes.	Moderate
Community Buildings – Compliance of facilities transferred to communities	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none">- Non-compliance with legislation/terms of lease;- Condition of the building and or land is unknown prior to the transfer being carried out;- Community groups are unaware of their health & safety responsibilities;- Buildings are not health & safety compliant;- Monitoring of community buildings is ineffective due to lack of clarity of reported information.	Moderate

Progress on the Implementation of Audit Recommendations Appendix 4

	Number of Actions Raised	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	Total Revised Actions Due	Revised Total Recommendations Overdue
			Due	Not Yet Due	Total					
ADULT AND HEALTH SERVICES (AHS)										
2016/17										
High	7	7	7	0	7	0	0	0	7	0
Medium	42	42	42	0	42	0	0	0	42	0
Total	49	49	49	0	49	0	0	0	49	0
2017/18										
High	10	8	4	0	4	4	4	0	4	0
Medium	19	19	18	0	18	1	1	0	18	0
Total	29	27	22	0	22	5	5	0	22	0
2018/19										
High	0	0	0	0	0	0	0	0	0	0
Medium	10	1	1	0	1	0	0	0	1	0
Total	10	1	1	0	1	0	0	0	1	0
Overall Total	88	77	72	0	72	5	5	0	72	0
CHILDREN AND YOUNG PEOPLE'S SERVICES (CYPS)										
2016/17										
High	1	1	1	0	1	0	0	0	1	0
Medium	47	47	46	0	46	1	1	0	46	0
Total	48	48	47	0	47	1	1	0	47	0
2017/18										
High	2	2	2	0	2	0	0	0	2	0
Medium	88	87	83	0	83	4	4	0	83	0
Total	90	89	85	0	85	4	4	0	85	0
2018/19										
High	0	0	0	0	0	0	0	0	0	0
Medium	38	21	20	0	20	1	1	0	20	0
Total	38	21	20	0	20	1	1	0	20	0
Overall Total	176	158	152	0	152	6	6	0	152	0
REGENERATION AND LOCAL SERVICES (REAL)										
2015/16										
High	7	7	6	0	6	1	1	0	6	0
Medium	119	119	119	0	119	0	0	0	119	0
Total	126	126	125	0	125	1	1	0	125	0
2016/17										
High	11	11	11	0	11	0	0	0	11	0
Medium	193	193	189	0	189	4	4	0	189	0
Total	204	204	200	0	200	4	4	0	200	0
2017/18										
High	3	3	3	0	3	0	0	0	3	0
Medium	56	51	49	0	49	2	2	0	49	0
Total	59	54	52	0	52	2	2	0	52	0
2018/19										
High	0	0	0	0	0	0	0	0	0	0
Medium	23	7	6	0	6	1	1	0	6	0
Total	23	7	6	0	6	1	1	0	6	0
Overall Total	412	391	383	0	383	8	8	0	383	0
RESOURCES (RES)										
Total										
2014/15										
High	7	7	7	0	7	0	0	0	7	0
Medium	134	134	133	0	133	1	1	0	133	0
Total	141	141	140	0	140	1	1	0	140	0
2015/16										
High	3	3	3	0	3	0	0	0	3	0
Medium	121	121	121	0	121	0	0	0	121	0
Total	124	124	124	0	124	0	0	0	124	0
2016/17										
High	10	10	10	0	10	0	0	0	10	0
Medium	104	104	102	0	102	2	2	0	102	0
Total	114	114	112	0	112	2	2	0	112	0
2017/18										
High	11	10	10	0	10	0	0	0	10	0
Medium	126	122	116	0	116	6	6	0	116	0
Total	137	132	126	0	126	6	6	0	126	0
2018/19										
High	1	0	0	0	0	0	0	0	0	0
Medium	23	7	6	0	6	1	1	0	6	0
Total	24	7	6	0	6	1	1	0	6	0
Overall Total	540	518	508	0	508	10	10	0	508	0
TRANSFORMATION AND PARTNERSHIPS (TAP)										
2016/17										
High	0	0	0	0	0	0	0	0	0	0
Medium	26	26	26	0	26	0	0	0	26	0
Total	26	26	26	0	26	0	0	0	26	0
2017/18										
High	0	0	0	0	0	0	0	0	0	0
Medium	8	8	5	0	5	3	3	0	5	0
Total	8	8	5	0	5	3	3	0	5	0
2018/19										
High	0	0	0	0	0	0	0	0	0	0
Medium	4	4	4	0	4	0	0	0	4	0
Total	4	4	4	0	4	0	0	0	4	0
Overall Total	38	38	35	0	35	3	3	0	35	0
TOTAL COUNCIL										
2014/15										
High	7	7	7	0	7	0	0	0	7	0
Medium	134	134	133	0	133	1	1	0	133	0
Total	141	141	140	0	140	1	1	0	140	0
2015/16										
High	10	10	9	0	9	1	1	0	9	0
Medium	240	240	240	0	240	0	0	0	240	0
Total	250	250	249	0	249	1	1	0	249	0
2016/17										
High	29	29	29	0	29	0	0	0	29	0
Medium	412	412	405	0	405	7	7	0	405	0
Total	441	441	434	0	434	7	7	0	434	0
2017/18										
High	26	23	19	0	19	4	4	0	19	0
Medium	297	287	271	0	271	16	16	0	271	0
Total	323	310	290	0	290	20	20	0	290	0
2018/19										
High	1	0	0	0	0	0	0	0	0	0
Medium	98	40	37	0	37	3	3	0	37	0
Total	99	40	37	0	37	3	3	0	37	0
OVERALL TOTAL	1254	1182	1150	0	1150	32	32	0	1150	0

Performance Indicators as at 30 June 2018

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)	24% at 30 June 2018
Timeliness of Draft Reports	% of draft reports issued within 30 calendar days of end of fieldwork/closure interview	90% (Quarterly)	87% (45 out of 52)
Timeliness of Final Reports	% of final reports issued within 14 calendar days of receipt of management response	95% (Quarterly)	100% (14 out of 14)
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 4.5
Customers providing feedback Response	% of customers returning satisfaction returns	70% (Quarterly)	75%
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