

Audit Committee

29 November 2018



Internal Audit Progress Report Period Ended 30 September 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 September 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 Those marked with an asterisk are not for publication (Exempt information under Part 3 of Schedule 12a to the Local Government Act 1972, paragraph 3).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 September 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 September 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)	8	3	8	1	3
Children and Young People’s Services (CYPS) *Excluding Schools	16	9	7	0	10
Regeneration and Local Services (REAL)	16	18	5	2	19
Resources (RES)	32	26	23	1	32
Schools	3	33	6	3	50
Transformation and Partnerships (TAP)	3	0	3	0	3
TOTAL	78	89	52	7	117

- 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 September 2018, the service had delivered 2,122 productive days, representing 48% of the total plan. The target at the end of the quarter was for 45% 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
Adult and Health Services (AHS)	Direct Payments	Assurance	Assurance activity deferred to 2019/20 as arrangements will be subject to change once SSID replacement system is introduced. Replaced with Advice and Consultancy review to support service through the changes.
Adult and Health Services (AHS)	Personalisation	Assurance	Assurance activity deferred to 2019/20 as arrangements will be subject to change once SSID replacement system is introduced. Replaced with Advice and Consultancy review to support service through the changes.
Children and Young People's Services (CYPS)	Adoption Services	Assurance	Arrangements are included for review by TAP as part of its transformation business process reviews and will be subject to change once the SSID replacement system is introduced. Activity to be deferred to 2019/20.

- 11 Seven 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
Adult and Health Services (AHS)	Workforce Development Innovation Fund	Grant	Bid requirements include Internal Audit sign off of expenditure incurred at each of 3 progress milestones.
Adult and Health Services (AHS)	Development of a Direct Payment Audit Risk Tool	Advice and Consultancy	Service Manager considering feasibility of compiling a risk tool to determine the frequency for carrying out DP audits.

Service Grouping	Audit	Audit Type	Reason
Adult and Health Services (AHS)	Creditors Supplier Masterfile - Commissioning – Non-Residential Data Matching	Advice and Consultancy	Support in matching SSID system relating to Non-Residential services against the Creditors supplier Masterfile
Adult and Health Services (AHS)	Direct Payments	Advice and Consultancy	Advice and consultancy review added to support service through changes relating to the SSID replacement system.
Adult and Health Services (AHS)	Personalisation	Advice and Consultancy	Advice and consultancy review added to support service through changes relating to the SSID replacement system.
Children and Young People's Services (CYPS)	Youth Employment Initiative - Arrangements for the provision of Petty Cash to DurhamWorks	Advice and Consultancy	Service request regarding feasibility of providing 'petty cash' to DurhamWorks employees following closure of the One Point Hubs.
Resources (RES)	Gifts and Hospitality	Advice and consultancy	Audit added at the request of the service to review compliance with the policy.

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 September 2018.

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	5	5	100	4.6
Regeneration and Local Services (REAL)	8	7	88	4.4
Resources (RES)	34	32	94	4.6
Schools	41	27	66	4.7
Transformation and Partnerships (TAP)	3	2	67	4.4
TOTAL	91	73	80	4.6

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 September 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)	88	83	5 (6%)	5	0
Children and Young People's Services (CYPS) [Excluding Schools]	176	161	15 (9%)	15	0
Regeneration and Local Services (REAL)	411	403	8 (2%)	8	0
Resources (RES)	537	523	14 (3%)	14	0
Transformation and Partnerships (TAP)	38	36	2 (5%)	2	0
TOTAL	1,250	*1,206	44 (4%)	44	0

* Includes 10 high priority actions to be confirmed as implemented.

- 16 It is encouraging to note that, of the 1,250 actions due to be implemented, 1,206 (96%) 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 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	Two Primary Schools
Children and Young People's Services (CYPS)	Early Help, Assessment and Safeguarding	Petty Cash arrangements across CYPS Locality Offices, One Point Hubs and Children's Centres

- 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 September 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 September 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 SEPTEMBER 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 Yet 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 Yet 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	Final Report	Limited
Children and Young People's Services	Early Help, Assessment and Safeguarding	Special Guardianship and Child Arrangement Orders	Assurance	Not Yet Started	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Ferryhill Hub - (Establishment Core Financial Audit)	Assurance	Final Report	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 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 Yet Started	
Children and Young People's Services	Education Services	Arrangements for the allocation of SEN funding and its application in schools	Assurance	Not Yet Started	
Children and Young People's Services	Education Services	Arrangements for the allocation of Pupil Premium Funding and its application in schools	Assurance	Not Yet Started	
Children and Young People's Services	Looked After Children and Care Leavers	Foster Carer Payments (Follow Up)	Assurance	In Progress	
Children and Young People's Services	Looked After Children and Care Leavers	Adoption Services	Assurance	Defer to 2019/20	N/A
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	Final Report	Substantial
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	In Progress	
Regeneration and Local Services	Direct Services	Fleet Management	Assurance	Draft Report	
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	Final Report	Moderate
Resources	Corporate Finance and Commercial Services	Contract Register	Assurance	Final Report	Moderate
Resources	Corporate Finance and Commercial Services	Contract Management	Assurance	Final Report	Moderate
Resources	Corporate Finance and Commercial Services	Off Contract Spend	Assurance	Final Report	Moderate
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	

INTERNAL AUDIT PLAN PROGRESS AS AT 30 SEPTEMBER 2018

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
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	Final Report	N/A
Resources	People and Talent Management	Flexible Working - Variations to Contracts	Assurance	Final Report	Moderate
Resources	Finance and Transactional Services	Review of SLAs	Advice & Consultancy	In Progress	
Resources	Digital and Customer Services	Mobile computing (Follow Up)	Assurance	Final Report	N/A
Resources	Digital and Customer Services	Office 365	Advice & Consultancy	Planning and Preparation	
Resources	Digital and Customer Services	Business Continuity for ICT	Assurance	Final Report	Moderate
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	Final Report	Substantial
Resources	Finance and Transactional Services	Council Tax: Refunds	Key System	Final Report	Substantial
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	Final Report	Substantial
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	Final Report	Substantial
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	Final Report	Substantial
Resources	Finance and Transactional Services	Enforcement, including bailiffs arrangements	Assurance	Final Report	Substantial
Resources	Finance and Transactional Services	Creditor Payments	Key System	Final Report	Moderate
Resources	Finance and Transactional Services	Transparency Agenda - Interest on Late payments	Advice & Consultancy	Final Report	N/A
Resources	Finance and Transactional Services	Payroll	Key System	Final Report	Substantial
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	Final Report	Moderate
Resources	Finance and Transactional Services	Debtors - Credit Notes & Write Offs (School Transport - Trade Waste - Works in Default)	Key System	Final Report	Moderate
Resources	Finance and Transactional Services	Debtors - Refunds	Key System	Final Report	Substantial
Resources	Finance and Transactional Services	Cash Management	Key System	In Progress	
Resources	Finance and Transactional Services	Cash Management - County Hall	Key System	Draft Report	
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	In Progress	
Adult and Health Services	Adult Care	Direct Payments	Assurance	Defer to 2019/20	
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 Yet Started	
Adult and Health Services	Adult Care	Social Care Direct	Assurance	Not Yet Started	
Adult and Health Services	Adult Care	SSID Replacement	Advice & Consultancy	In Progress	
Adult and Health Services	CDCS	Supported Housing - Household A/Cs	Assurance	Draft Report	
Adult and Health Services	Commissioning	Commissioning of Learning Disability Services	Assurance	Not Yet Started	
Adult and Health Services	Commissioning	Commissioning of Learning Disability Services - Advice	Advice & Consultancy	Not Yet Started	
Adult and Health Services	Commissioning	Personalisation – Delivery of Services via the use of virtual budgets and through	Assurance	Defer to 2019/20	
Adult and Health Services	Public Health	Support to the DPH - Health Protection	Advice & Consultancy	In Progress	

INTERNAL AUDIT PLAN PROGRESS AS AT 30 SEPTEMBER 2018

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Adult and Health Services	Public Health	0-19 Health Visitor and School Nursing Service	Assurance	In Progress	
Adult and Health Services	Public Health	Pharmoutcomes - Data Matching	Advice & Consultancy	In Progress	
Adult and Health Services	Adult Care	Workforce Development Innovation Fund	Fund Certification	Planning and Preparation	
Adult and Health Services	Adult Care	Development of a Direct Payment Audit Risk Tool	Advice & Consultancy	In Progress	
Adult and Health Services	Commissioning	Creditors Supplier Masterfile - Commissioning – Non-Residential Data Matching	Advice & Consultancy	In Progress	
Adult and Health Services	Commissioning	Personalisation	Advice & Consultancy	Not Yet Started	
Adult and Health Services	Adult Care	Direct Payments	Advice & Consultancy	Not Yet Started	
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	Grant Claims	Planning and Preparation	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Section 17 Payments Follow Up	Assurance	Planning and Preparation	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Section 17 Payments	Assurance	Not Yet Started	
Children and Young People's Services	Early Help, Assessment and Safeguarding	Childrens Centres and Hubs Establishment Review	Assurance	Not Yet 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	Planning and Preparation	
Children and Young People's Services	Education	Youth Employment Initiative - Durham Works	Advice & Consultancy	Not Yet Started	
Children and Young People's Services	Education	Youth Employment Initiative - Durham Works	Assurance	Not Yet Started	
Children and Young People's Services	Education	Adult Learning Service	Assurance	Not Yet Started	
Children and Young People's Services	Education - Schools	SFVS	Assurance	Not Yet Started	
Children and Young People's Services	Education - Schools	Governor Training	Advice & Consultancy	In Progress	
Children and Young People's Services	Education - Schools	SBM Training	Advice & Consultancy	Not Yet Started	
Children and Young People's Services	Education - Schools	Headteacher Group	Advice & Consultancy	Planning and Preparation	
Children and Young People's Services	Education - Schools	School User Provider Group	Advice & Consultancy	In Progress	
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: Moorside	Assurance	Not Yet Started	
Children and Young People's Services	Looked After Children and Care Leavers	Children's Homes: New Lea	Assurance	Not Yet 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	In Progress	
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	Planning and Preparation	
Children and Young People's Services	Locality and Operational Support	Caldicott Group	Advice & Consultancy	In Progress	
Children and Young People's Services	Education Services	School Programme (governance and financial management)	Assurance	10 Substantial 24 Moderate 3 Limited 13 N/A	
Children and Young People's Services	Education Services	Audit of School Voluntary Funds	Fund Certification	26 Complete	
Children and Young People's Services	Education Services	National College for Teaching and Leadership (NCTL) - Direct Salaried Grant	Grant Certification	Not Yet Started	
Children and Young People's Services	Education Services	National College for Teaching and Leadership (NCTL) - Collaborative Fund Grant	Grant Certification	Not Yet Started	
Children and Young People's Services	Education	Youth Employment Initiative - Arrangements for the provision of Petty Cash to	Advice & Consultancy	In Progress	
Children and Young People's Services	Looked After Children and Care Leavers	Children's Homes - Staff Finance Training Support	Advice & Consultancy	Planning and Preparation	
Regeneration and Local Services	Planning & Assets	Carbon Reduction Commitment	Grant	Final Report	N/A
Regeneration and Local Services	Planning & Assets	LoCarbo 4	Grant	Final Report	N/A
Regeneration and Local Services	Planning & Assets	LoCarbo 5	Grant	Not yet started	
Regeneration and Local Services	Planning & Assets	Rebus 4	Grant	Final Report	N/A
Regeneration and Local Services	Planning & Assets	Rebus 5	Grant	Not yet started	
Regeneration and Local Services	Planning & Assets	Atlantic Geoparks 2	Grant	Not yet started	
Regeneration and Local Services	Planning & Assets	Safety at Sports Grounds	Assurance	Not yet started	
Regeneration and Local Services	Planning & Assets	Asset Valuation	Assurance	Not yet started	
Regeneration and Local Services	Economic Development & Housing	Accommodation - Contract Management	Assurance	Not yet started	
Regeneration and Local Services	Economic Development & Housing	Business Durham	Assurance	Planning and Preparation	
Regeneration and Local Services	Economic Development & Housing	Stephanie 3	Grant	Final Report	N/A
Regeneration and Local Services	Economic Development & Housing	Stephanie 4	Grant	Not yet 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	Final Report	Substantial
Regeneration and Local Services	Transport and Contract Services	Local Transport Capital Block Funding	Grant	Final Report	N/A
Regeneration and Local Services	Transport and Contract Services	Bus Subsidy Ring Fenced Grant	Grant	Final Report	N/A

INTERNAL AUDIT PLAN PROGRESS AS AT 30 SEPTEMBER 2018

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Regeneration and Local Services	Transport and Contract Services	Road Safety Capital Grant	Grant	Not yet 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 yet started	
Regeneration and Local Services	Direct Services	Mounsett Crematorium	Assurance (Joint Ctte)	Not yet started	
Regeneration and Local Services	Direct Services	Facilities Management - Repairs and Maintenance	Advice & Consultancy	Not yet started	
Regeneration and Local Services	Direct Services	Asbestos Management	Assurance	In Progress	
Regeneration and Local Services	Direct Services	Allotments - Follow Up (Deferred from 2017/18))	Assurance	Not yet started	
Regeneration and Local Services	Direct Services	Single Use Plastics - Process Review	Advice & Consultancy	Not yet 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	
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	In Progress	
Regeneration and Local Services	Culture and Sport	Library System (Deferred from 2017/18)	Advice & Consultancy	Not yet 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	In Progress	
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 yet 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	Final Report	N/A
Regeneration and Local Services	Technical Services	Stores Management	Assurance	Not yet started	
Resources	Legal & Democratic Services	RIPA Group	Advice & Consultancy	In Progress	
Resources	Legal & Democratic Services	iKAN System Review	Assurance	In Progress	
Resources	Legal & Democratic Services	Coroner (Deferred from 2017/18)	Assurance	Not yet started	
Resources	Corporate Finance and Commercial Services	Bank Reconciliation	Key System	Planning and Preparation	
Resources	Corporate Finance and Commercial Services	Treasury Management - Short Term Investments	Key System	Planning and Preparation	
Resources	Corporate Finance and Commercial Services	Collection Fund	Assurance	Not yet started	
Resources	Corporate Finance and Commercial Services	Review of Commercial Services	Assurance	Not yet started	
Resources	Corporate Finance and Commercial Services	Procurement - Variations	Assurance	Not yet started	
Resources	Corporate Finance and Commercial Services	Contract Management	Assurance	Not yet started	
Resources	Corporate Finance and Commercial Services	Off Contract Spend	Assurance	Not yet started	
Resources	Corporate Finance and Commercial Services	Contract Procedure Rules	Assurance	Not yet started	
Resources	Corporate Finance and Commercial Services	Procurement Cards (Further Follow Up)	Assurance	Not yet 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 yet started	
Resources	People and Talent Management	Apprentices	Assurance	Not yet started	
Resources	Finance and Transactional Services	Budgetary Control and Financial Reporting	Assurance	Not yet started	
Resources	Finance and Transactional Services	Section 256 Agreements	Grant	In Progress	
Resources	Finance and Transactional Services	Caspar (Deferred from 2017/18)	Advice & Consultancy	Not yet started	
Resources	Finance and Transactional Services	Financial Assessments (scope to include self funders and deferred payments)	Assurance	Not yet started	
Resources	Finance and Transactional Services	FST Debit Card Cash Accounts and Shared Lives (Follow Up)	Assurance	Planning and Preparation	
Resources	Finance and Transactional Services	Financial Deputies	Assurance	Not yet started	
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	In Progress	
Resources	Finance and Transactional Services	Revenues and Benefits Reconciliations	Assurance	Not yet started	
Resources	Finance and Transactional Services	Creditors	Key System	Not yet started	
Resources	Finance and Transactional Services	Creditors - Invoices paid with no PO as an exception	Key System	Not yet started	
Resources	Finance and Transactional Services	Creditors - Supplier Masterfile	Key System	Planning and Preparation	
Resources	Finance and Transactional Services	Creditors - System Access	Key System	Planning and Preparation	
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	Planning and Preparation	

INTERNAL AUDIT PLAN PROGRESS AS AT 30 SEPTEMBER 2018

SERVICE GROUPING	SERVICE	AUDIT ACTIVITY	AUDIT TYPE	STATUS	OPINION
Resources	Finance and Transactional Services	Payroll	Key System	Planning and Preparation	
Resources	Finance and Transactional Services	Payroll Implementation	Advice & Consultancy	In Progress	
Resources	Finance and Transactional Services	Payroll - Taxation/PAYE	Key System	Planning and Preparation	
Resources	Finance and Transactional Services	Payroll - Access to Data and Records	Key System	Planning and Preparation	
Resources	Finance and Transactional Services	Payroll - Preparation/Corrections	Key System	Planning and Preparation	
Resources	Finance and Transactional Services	Payroll - Processing	Key System	Planning and Preparation	
Resources	Finance and Transactional Services	Agency	Assurance	Not yet started	
Resources	Finance and Transactional Services	Business Rates	Key System	Not yet started	
Resources	Finance and Transactional Services	Business Rates - Liability	Key System	Cancelled	
Resources	Finance and Transactional Services	Business Rates - Recovery	Key System	Not yet started	
Resources	Finance and Transactional Services	Business Rates - Quality Assurance and Appeals	Key System	Not yet started	
Resources	Finance and Transactional Services	Housing Benefit and Council Tax Reduction (HB and CTR)	Key System	Not yet started	
Resources	Finance and Transactional Services	HB and CTR - Overpayment Recovery	Key System	Planning and Preparation	
Resources	Finance and Transactional Services	HB and CTR - New Claims and Change in Circumstance	Key System	In Progress	
Resources	Finance and Transactional Services	HB and CTR - Payments	Key System	Not yet started	
Resources	Finance and Transactional Services	HB and CTR - Quality Assurance and Appeals	Key System	Not yet started	
Resources	Finance and Transactional Services	Post Opening and Scanning	Assurance	Planning and Preparation	
Resources	Finance and Transactional Services	Welfare Rights (Deferred from 2017/18)	Assurance	Planning and Preparation	
Resources	Finance and Transactional Services	Council Tax	Key System	Not yet started	
Resources	Finance and Transactional Services	Council Tax - Valuation	Key System	Not yet started	
Resources	Finance and Transactional Services	Council Tax - Liability	Key System	In Progress	
Resources	Finance and Transactional Services	Council Tax - Recovery	Key System	Not yet started	
Resources	Finance and Transactional Services	Council Tax - Quality Assurance and Appeals	Key System	Not yet started	
Resources	Finance and Transactional Services	Cash Management	Key System	Planning and Preparation	
Resources	Finance and Transactional Services	Debtors	Key System	Not yet started	
Resources	Finance and Transactional Services	Debtors - Customer Masterfile (Deferred from 2017/18)	Key system	Planning and Preparation	
Resources	Finance and Transactional Services	Debtors - Standing Charges (Deferred from 2017/18)	Key system	Planning and Preparation	
Resources	Finance and Transactional Services	Debtors Working Group	Advice & Consultancy	Not yet 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	In Progress	
Resources	Digital and Customer Services	Third Party Identity and Access management	Assurance	In Progress	
Resources	Digital and Customer Services	Digital Durham	Grant	Not yet started	
Resources	Internal Audit, Risk and Fraud	Insurance	Assurance	In Progress	
Resources	Finance and Transactional Services	Business Rates - Valuation	Assurance	Not yet started	
Resources	Finance and Transactional Services	Interest on Late payments	Advice & Consultancy	Planning and Preparation	
Resources	People and Talent Management	Gifts and Hospitality	Advice & Consultancy	Planning and Preparation	
Transformation and Partnerships	Communications and Information Management	Data Protection - GDPR (including Use of Privacy Notices)	Assurance	Not yet 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 yet started	
Transformation and Partnerships	Strategy	Data Quality	Assurance	Not yet started	
Transformation and Partnerships	Partnerships and Community Engagement	Community Grants Sample	Assurance	Final Report	Substantial
Transformation and Partnerships	Transformation	Transformation	Advice & Consultancy	In Progress	

FINAL REPORTS ISSUED IN PERIOD ENDING 30 SEPTEMBER 2018

AUDIT AREA	BRIEF DESCRIPTION OF SCOPE OF THE AUDIT	FINAL OPINION
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CHILDREN AND YOUNG PEOPLE'S SERVICES (CYPS)		
Review of Petty Cash arrangements across CYPS Locality Offices, One Point Hubs and Children's Centres	Assurance review to consider the following risks: <ul style="list-style-type: none"> - Unauthorised payments are made; - Unauthorised/inappropriate payments are made; - Imprest cash is not securely held; - Employees do not have the skills to carry out their budget monitoring responsibilities/do not utilise the system as expected; - The authority does not comply with the Data Protection Act. 	Limited
Ferryhill Hub	Assurance review to consider the following risks: <ul style="list-style-type: none"> • Income is not accounted for/is misappropriated • Unauthorised/inappropriate payments are made • Imprest cash is not securely held • Loss of assets • Failure to carry out DBS checks on relevant employees • Employees do not have the skills to carry out their budget monitoring responsibilities/do not utilise the system as expected • The authority does not comply with the Data Protection Act • Staff are unaware of their roles and responsibilities. 	Moderate

REGENERATION AND LOCAL SERVICES (ReaL)		
Choice Based Letting Scheme	Assurance review of the arrangements in place to mitigate against the risk of partners and registered providers not operating in compliance with the scheme.	Substantial
Premises Licensing	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - Unlicensed activities operating in County Durham; - Applications not being evaluated, recorded or actioned consistently; - Breach of regulations/legislation by the Authority; - Non-identification and non-enforcement of breaches of licence conditions; - Fees not collected or inaccurately charged. 	Substantial
Carbon Reduction Commitment	Grant Certification	N/A
Stephanie 3 (Space technology with photonics for market and societal challenges)	Grant Certification	N/A
Bus Subsidy Ring Fenced Grant	Grant Certification	N/A

REGENERATION AND LOCAL SERVICES (ReaL): Contd.		
Local Transport Capital Block Funding	Grant Certification	N/A
Local Transport Capital Block Funding for NECA	Grant Certification	N/A

RESOURCES		
Housing and Council Tax Benefits – New claims and changes in circumstances	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - Housing Benefit claims are not processed promptly or are incorrect; - Council Tax Benefit claims are not processed promptly or are incorrect. 	Substantial
Housing and Council Tax Benefits – Supported Accommodation	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - Failure to adhere to legislation or procedures; - Incorrect classification of a property as supported accommodation; - Rent and service charges are either unreasonably high, not eligible or inconsistently applied. 	Substantial
Council Tax Liability: Disabled Band Relief and Class U - Mental Impairments	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - Failure to adhere to legislation, best practice or procedures; - Discounts or Exemptions are incorrectly awarded. 	Substantial
Payroll	Overarching assurance review combining the outcomes from individual payroll reviews carried out through the year.	Substantial
Enforcement, including bailiffs arrangements	Assurance review of the arrangements in place to mitigate against the risks of: <ul style="list-style-type: none"> - Failure to adhere to legislation, best practice or procedures; - Enforcement action is either inappropriate, disproportionate, not initiated or not initiated promptly; - Inadequate records being retained; - Performance not being adequately managed. 	Substantial
Debtors – Refunds	Assurance review of the arrangements in place to mitigate against the risk of income being inappropriately returned to a customer who has an outstanding debt with the Council	Substantial
Business Rates - Refunds	Assurance review of the arrangements in place to mitigate against the risk of income being inappropriately returned to a customer who has an outstanding debt with the Council.	Substantial
Council Tax - Refunds	Assurance review of the arrangements in place to mitigate against the risk of income being inappropriately returned to a customer who has an outstanding debt with the Council.	Substantial
Use of Social Media in Covert investigations	Assurance review of the arrangements in place to mitigate against the risk of non-compliance with RIPA.	Moderate
Creditor Payments	Overarching assurance review combining the outcomes from individual creditor payments reviews carried out through the year.	Moderate

RESOURCES: Contd.		
Contract Management	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Contract management arrangements are not in place for the end of a contract and the transition to a new provider with a new contract; - The contractor does not fulfil the contract to the required standard or level of performance; - Risk management arrangements are not in place; - The Council pays for goods, services or works that are not provided or completed; - The contract manager is not sufficiently objective in their relationship with the supplier; - No arrangements to provide for continuing services needs after the termination or expiry of the contract are put in place; - The written contract does not cover all pertinent areas and issues; - The contract has been varied inappropriately and without regard to the Council's Contract Procedure Rules or the Public Contract Regulations 2015. 	Moderate
Business Continuity for ICT	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - The authority is unable to provide critical services to the community in the event of a major disruption; - Key assets and services cannot be identified, protected or recovered; - Unable to recover business processes and procedures within required time; - Employees are unable to respond effectively to an incident or disruption; - The plan is ineffective. 	Moderate
Debtors – Supporting Documentation (Commercial Rents)	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Failure to collect or recover income in line with policies and procedures; - Invoices being raised incorrectly. 	Moderate
Debtors – Credit Notes and Write Offs	<p>Assurance review of the arrangements in place to mitigate against the risk of failure to collect or recover income in line with policies and procedures.</p>	Moderate
Off Contract Spend	<p>Assurance review of the arrangements in place to mitigate against the risk of not achieving value for money, transparency, fairness or compliance with legislation.</p>	Moderate
Flexible Working – Variations to Contracts	<p>Assurance review of the arrangements in place to mitigate against the risks of:</p> <ul style="list-style-type: none"> - Loss of key or skilled employees due to their inability to work standard full time hours; - Flexible working arrangements agreed are not in the interests of the Council, lead to difficulties or inefficiencies in delivering the service; - The management decision to refuse a request cannot be justified; - Employees are paid incorrectly. 	Moderate
Transparency Agenda – Interest on Late Payments	<p>Advice and consultancy review of systems in place to ensure that invoices are processed for payment within 30 days of receipt.</p>	N/A
Health & Safety Training Requirements	<p>Follow up review to ensure that the actions raised in the original audit have been implemented.</p>	N/A

RESOURCES: Contd.

Mobile Computing	Follow up review to ensure that the actions raised in the previous audit report had been implemented.	N/A
Pension Fund – Additional Voluntary Contributions (AVCs)	Follow up review to ensure that the actions raised in the previous audit report had been implemented.	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.	Substantial
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	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	0	0	0	0	0
Medium	10	9	1	1	0
Total	10	9	1	1	0
Overall Total	88	83	5	5	0
CHILDREN AND YOUNG PEOPLE'S SERVICES (CYPS)					
2016/17					
High	1	1	0	0	0
Medium	47	46	1	1	0
Total	48	47	1	1	0
2017/18					
High	2	2	0	0	0
Medium	88	83	5	5	0
Total	90	85	5	5	0
2018/19					
High	1	1	0	0	0
Medium	37	28	9	9	0
Total	38	29	9	9	0
Overall Total	176	161	15	15	0
REGENERATION AND LOCAL SERVICES (REAL)					
2015/16					
High	7	6	1	1	0
Medium	119	119	0	0	0
Total	126	125	1	1	0
2016/17					
High	11	11	0	0	0
Medium	193	191	2	2	0
Total	204	202	2	2	0
2017/18					
High	3	3	0	0	0
Medium	54	53	1	1	0
Total	57	56	1	1	0
2018/19					
High	0	0	0	0	0
Medium	24	20	4	4	0
Total	24	20	4	4	0
Overall Total	411	403	8	8	0
RESOURCES (RES)					
Total					
2014/15					
High	7	7	0	0	0
Medium	134	133	1	1	0
Total	141	140	1	1	0
2015/16					
High	3	3	0	0	0
Medium	121	121	0	0	0
Total	124	124	0	0	0
2016/17					
High	10	10	0	0	0
Medium	104	102	2	2	0
Total	114	112	2	2	0
2017/18					
High	10	10	0	0	0
Medium	126	120	6	6	0
Total	136	130	6	6	0
2018/19					
High	2	1	1	1	0
Medium	20	16	4	4	0
Total	22	17	5	5	0
Overall Total	537	523	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	6	2	2	0
Total	8	6	2	2	0
2018/19					
High	0	0	0	0	0
Medium	4	4	0	0	0
Total	4	4	0	0	0
Overall Total	38	36	2	2	0
TOTAL COUNCIL					
2014/15					
High	7	7	0	0	0
Medium	134	133	1	1	0
Total	141	140	1	1	0
2015/16					
High	10	9	1	1	0
Medium	240	240	0	0	0
Total	250	249	1	1	0
2016/17					
High	29	29	0	0	0
Medium	412	407	5	5	0
Total	441	436	5	5	0
2017/18					
High	25	22	3	3	0
Medium	295	280	15	15	0
Total	320	302	18	18	0
2018/19					
High	3	2	1	1	0
Medium	95	77	18	18	0
Total	98	79	19	19	0
OVERALL TOTAL	1250	1206	44	44	0

Performance Indicators as at 30 September 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)	48% at 30 September 2018
Timeliness of Draft Reports	% of draft reports issued within 30 calendar days of end of fieldwork/closure interview	90% (Quarterly)	86% (79 out of 92)
Timeliness of Final Reports	% of final reports issued within 14 calendar days of receipt of management response	95% (Quarterly)	99% (108 out of 109)
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