



Internal Audit Annual Report 2015/16

“Providing assurance on the management of risks”

Internal Audit Annual Report 2015/16

“Providing assurance on the management of risks”

This document summarises the results of internal audit work during 2015/16 and as required by the Accounts and Audit Regulations 2015 gives an overall opinion of the Authority’s control environment that operated during 2015/16.

Opinion

Based upon the results of work undertaken during the year my opinion is that the Authority’s control environment provides **substantial** assurance that the significant risks facing the Authority are addressed.

Context

This report outlines the work undertaken by the Internal Audit service for 2015/16.

Management is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements i.e. the control environment. Internal Audit plays a vital part in advising the organisation that these arrangements are in place and operating properly. On behalf of the Council, Internal Audit review, appraise and report on the efficiency, effectiveness and economy of these arrangements.

Internal audit is required by professional standards to deliver an annual internal audit opinion and report to those charged with governance timed to support the Annual Governance Statement. The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control. The annual report must incorporate:

- the opinion;
- a summary of the work that supports the opinion; and
- a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme.

The primary role of audit is to provide assurance to the organisation (Directors, Heads of Service, managers and the Audit and Governance Committee) and ultimately the taxpayers that the Council maintains an effective control environment that enables it to manage its significant business risks. The service helps the Council achieve its objectives and provide assurance that effective and efficient operations are maintained. The assurance work culminates in an annual opinion on the adequacy of the Council’s control environment which feeds into the Annual Governance Statement.

Internal audit work during 2015/16

The underlying principle to the 2015/16 plan was risk and accordingly audits were only completed in areas that represent an *'in year risk'*.

The methodology adopted in preparing the 2015/16 audit plan, and the plan itself, were approved by the Audit and Standards Committee on 26 June 2015.

Since the original plan was approved a number of variations to the plan have proved necessary additional work has been undertaken and some planned audits were no longer required. Variations to the plan during the year are inevitable if the plan is to adequately reflect changing circumstances and the changing organisation. The net effect is that although the work undertaken during the year was different to that anticipated 12 months ago, I am pleased to report that in terms of the number of jobs the target of completing 90% of the plan was achieved.

Each final report includes a detailed action plan that has been agreed with the relevant manager. These plans specify the manager responsible for implementing each action and a target implementation date.

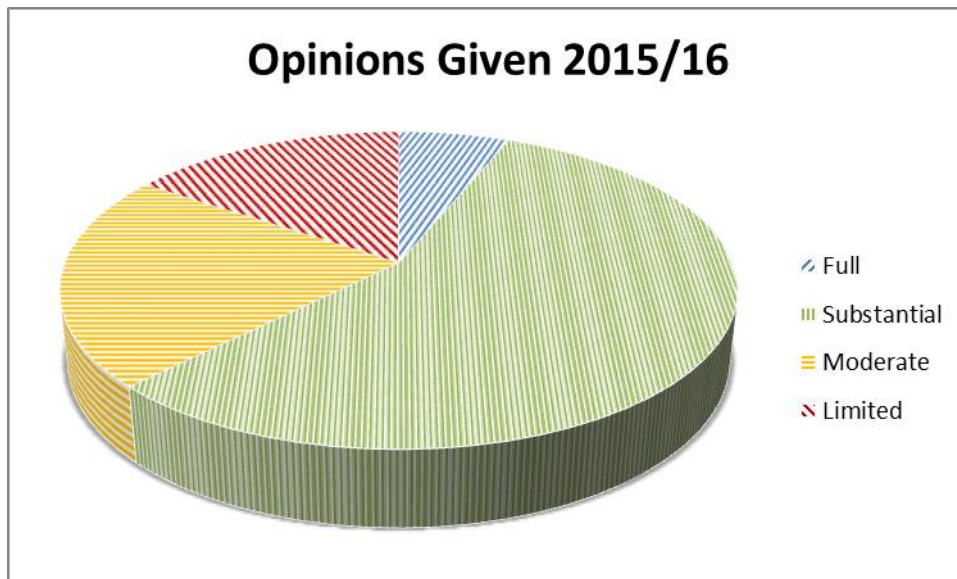
Summary of assurance work

The key outcome of each audit is an overall opinion on the level of assurance provided by the controls within the area audited. Audits will be given one of four levels depending on the strength of controls and the operation of those controls. The four categories ranging from the lowest to highest are that controls provide Limited, Moderate, Substantial or Full assurance that significant risks are being managed. The opinion reflects both the design of the control environment and the operation of controls. The Audit and Governance Committee has received regular reports during the year summarising audits undertaken.

As shown in the following chart the results of this year's audits are positive with the majority having a **substantial** opinion. However, there were 5 audit reports, where controls provided only Limited assurance that significant risks were being addressed. One of these audits (Use of Consultants) has previously been reported to the Committee and the following audits have been finalised since the previous meeting of the Committee:

- Direct Payments (Children)
- St James' CE Primary School
- Direct Payments (Adults)
- Business Ownership of Systems and Assets

All of the audits with a limited opinion have been considered by the Strategic Leadership Team and a summary of the key issues arising is given in Appendix B. Most of these relate to specific areas rather than represent an across the board breakdown in controls but there are some topics which have a wider impact.



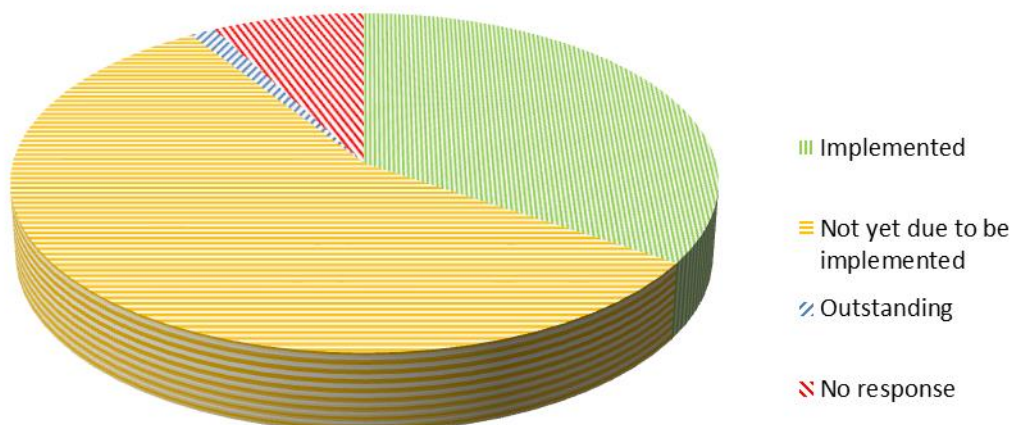
A full list of the assurance work completed during the year is given in Appendix A, together with a list of those final audits completed since the last report to Committee and which the Council will consider for publication.

Recommendations are categorised according to the risks they are intended to mitigate. Categorising recommendations also assists managers in prioritising improvement actions. The current categories used, in increasing order of importance are: Merits Attention, Significant and Fundamental.

During the year over 150 recommendations were made to address weaknesses in control which would otherwise not have been identified. As shown in the following chart and in Appendix C progress has been made in implementing the recommendations made during 2015/16 but unsurprisingly many recommendations made during the year have not yet reached their agreed implementation date. Of the 23 fundamental recommendations made during the year, all have been implemented.

Some responses are still awaited to requests for confirmation that recommendations have been implemented.

Status of 2015/16 Recommendations



In addition to recommendations made during 2015/16 there are 68 recommendations made in 2014/15 that were due to be implemented 8 of which are overdue, shown in Appendix D.

Summary of non-assurance work

Special investigations

The size and complexity of the County Council means that some irregularities are inevitable and therefore, in addition to planned assurance work, a number of special investigations were needed during the year and a summary of the significant issues arising from completed investigations are reported below:

- An investigation into an alleged shortfall of banking of School Fund income, which was identified after the school's administrator had left, was inconclusive. It was not possible to conclude whether all income due had been collected and/or banked due to the poor quality of the supporting records available. A report has been produced making recommendations to strengthen procedures.
- The Day Centre case referred to at the previous meeting has now been concluded and the individual has pleaded guilty to stealing £8,704.69 and was sentenced to a 6 months custodial sentence. The court decided not to award any compensation.
- The site manager at a school when asked to obtain two further quotes for work at the school asked one contractor to obtain the further quotes from other contractors. This matter was investigated by the Headteacher, supported by internal audit and HR, who concluded that this was done out of naivety rather than with fraudulent intent and no further disciplinary action was taken. No work was placed with the firm and work was re-tendered.

- An investigation into income of over £1,400 which cannot be accounted for at a Library has proved inconclusive because weaknesses in control mean that it is not possible to determine who is responsible. Advice has been given to improve controls in respect of cash held in the till overnight and cashing up procedures.

Investigations into allegations of a Children and Family Support Worker claiming for hours not worked have been completed and the outcome of a disciplinary hearing is awaited. An allegation of a Company fraudulently claiming grant funding from the Council is being investigated by the Police.

Advice

Internal audit is most efficient when its advice is utilised to ensure that appropriate controls are incorporated at an early stage in the planning of policy or systems development. This work reduces the issues that will be raised in future audits and contributes to a stronger control environment. During the year therefore the service continued to provide consultancy input into a number of topics. The following advisory work has been provided since the last report to the Committee:

- **Risk Management** - Internal Audit continues to attend regular meetings of the Corporate Risk Management Group and provides advice and guidance as required.
- **Information Governance** - Internal Audit continues to attend regular meetings of the Corporate Information Governance Group and provides advice and guidance as required.
- **Procurement** – Internal Audit attends regular meetings of the Procurement Board and provides advice and guidance as required.
- **Adherence to Capital Accounting Practice** – Advice and guidance was provided on arrangements to ensure compliance with the new Highway Infrastructure Code of Practice. Advice work included the development of a project Risk Register.
- **IT Policy Framework** – Attendance at workshops and providing advice during the policy review process.
- **Place Partnership** - Some initial advice on the governance and client side monitoring arrangements was undertaken, in preparation for more detailed audit work in 2016/17.
- **Local Offer 2014 Children's Family Act** – Audit reviewed the dedicated Local Offer website that Local Authorities had to establish and provided guidance on how the local offer website could be further developed and enhanced for the benefit of stakeholders and service users.
- **Early Help Commissioning** - Advice and guidance was provided and will continue in 2016/17 as Early Help is now within the wider 0 -19 Prevention Services transformation and commissioning project.
- **E- Market Place** - Advisory work has been carried out on Worcestershire's Your Life Your Choice website. The advice has been focused around the process in place for including providers on the website, the different Check Levels currently in place, the evidence collected to satisfy these requirements and the arrangements for ensuring that requirements continue to be met.

- **Capital Closedown** – Internal Audit provided advice to ensure plans were in place to address the previous issues raised by External Audit and reviewed the working papers prior to submission.
- **Community Safety** – Advisory work provided to ensure priorities and programmes are adequately evidenced.
- **General** - Advice was also provided on a range of financial processes.

A wide range of advisory work was provided earlier in the year and has previously been reported to the Committee, including:

- The National Fraud Initiative.
- Superfast broadband project.
- Liberata transactional HR and Finance contract.
- Stronger Families programme.
- Commissioning of Learning and Achievement.

Certification

Audit has traditionally carried out a small amount of work in relation to the certification of accounts for miscellaneous County Council related funds and is required to certify a small number of grants. In total 17 accounts were cleared satisfactorily.

Effectiveness

This section of the report sets out information on the effectiveness of the service and focuses on compliance with the Public Sector Internal Auditing Standards (PSIAS) and customer feedback.

In the 2014/15 Annual Report it was reported that a self-assessment of compliance with the PSIAS had identified two areas of non-compliance with PSIAS, i.e.:

- An Internal Audit Manual has been drafted but will now be replaced by Warwickshire County Council's Internal Audit Manual to reflect their procedures and policies.
- Improvements were required to ongoing performance monitoring of the audit service which should include comprehensive performance targets. These were being developed further and will now be formalised as part of the new arrangements with Warwickshire County Council.

Both of these issues have been addressed. The audit work for Worcestershire during 2015/16 has continued to be done by the ex-Worcestershire staff operating largely to their existing procedures. A fundamental review of the Warwickshire Audit Manual was undertaken during the year and our audit software upgraded. All new work for Worcestershire will now be done in accordance with these. Performance indicators are included within the agreement with Warwickshire and are rigorously monitored.

The self-assessment is currently being refreshed to reflect the creation of the shared service with Warwickshire and this will demonstrate full compliance with the PSIAS. As required by the standards compliance will need to be confirmed by an external assessment in due course.

The Warwickshire audit team have been registered under the internationally accepted quality standard ISO9001 for a number of years and compliance is reviewed annually by external assessors. This inspection provides independent assurance that processes outlined in the audit manual (which is based on PSIAS) are being followed. The last accreditation visit proved to be very successful with no non-conformances identified. The work for Worcestershire will be brought into the scope of our ISO9001 accreditation during 2016/17.

In accordance with best practice there is a rigorous internal review by senior staff of all work undertaken and the results feed into the staff appraisal process.

Following most audits a “post audit questionnaire” is issued to the relevant managers asking for their views on the conduct of the audit. The questionnaire includes a range of questions covering the audit approach, reporting format, etc. A key feature of the audit role is the need to sometimes be critical of existing or proposed arrangements. There is therefore an inherent tension that can make it difficult to interpret surveys.

The post audit questionnaire responses returned continue to be good with the average score from all surveys returned during 2015/16 being **4.88** out of a maximum of five, and a number of positive comments and compliments about the service provided have been received, including:

- The auditor was very professional and very quickly ensured he understood the area of work and grasped the key issues very quickly.
- Very impressed with the auditors approach and report.
- The professionalism and empathy of the auditor.
- The Auditor kept me up to date throughout the process and the speed at which the audit was completed was good.
- Although there were questions asked it was not restrictive and gave time to discuss through general educational experiences. It also became a reflective space.
- The auditor had a pragmatic and constructive approach.
- The Auditor had a professional approach which was thorough and methodical.
- The Auditor was excellent, pragmatic and was very helpful in ensuring that the grant claim got certified quickly. We are aware from a service perspective that we left the sign off until very near the deadline so we are very grateful to audit colleagues for dealing with so quickly.

These comments are consistent with the comments received across all clients which include:

- First and foremost may I place on record my appreciation for the considerate and professional way that you conducted the audit process. My team cannot speak more highly of you in relation to the openness and transparency of each visit and the willingness to engage with staff. They really appreciated that they were made to feel part of the audit and had the opportunity to provide an explanation to a process that is still relatively new.

- The audit was done to fit around my work load. It was conducted very professionally and was very thorough. The findings were explained and discussed in a very helpful way that enabled the organisation the ability to respond/react in a constructive manner.
- A pragmatic approach to what can be a tricky audit. The audit was very professional, thorough and reached sensible conclusions with realistic recommendations.

It is clearly important for any audit service to keep abreast of best professional practice. The audit service is fortunate in having strong links with colleagues both within the midlands and nationally. The Service has a group membership to the Institute of Internal Auditors providing its staff with technical and professional support. The secretary of the Cipfa audit panel regularly briefs Heads of Audit on new developments in the profession. At a regional level there are networking opportunities for auditors specialising in adult social care, fraud and police. As well as good opportunities for continuing professional development and sharing best practice these activities provide advance information on new developments which can be reflected in the audit plan.

The Authority can be confident that a best practice quality internal audit service continues to be provided.

Opinion

It is the responsibility of the County Council to develop and maintain the internal control framework. In undertaking its work, Internal Audit has a responsibility under PSIAS to provide an annual internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk and control framework (i.e. the control environment) and a summary of the audit work from which the opinion is derived.

No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give that assurance. The work of Internal Audit is intended only to provide reasonable assurance on controls. In assessing the level of assurance to be given, I have taken into account:

- all audits undertaken during the year;
- any follow-up action taken in respect of audits from previous periods;
- any fundamental recommendations not accepted by management and the consequent risks;
- anticipated outcome from audits currently in draft;
- the effect of non-assurance work undertaken during the year;
- the effect of any significant changes in the Council's systems; and
- matters arising from previous reports to the Audit and Governance Committee.

Some significant issues have arisen during the year but action plans have been agreed with the relevant managers to address the weaknesses identified. Where weaknesses have been identified they have tended to relate to specific parts of the organisation rather than an across the board breakdown in controls. Those audits

involving major control weaknesses are in the minority and in general terms, controls are sufficient to prevent or detect serious breakdowns in systems and procedures. However, it is clearly important that issues identified during the year are addressed.

Based upon the results of work undertaken during the year my opinion is that the Authority's control environment provides **substantial** assurance that the significant risks facing the Authority are addressed.

G Rollason
Head of Internal Audit
29 June 2016

Appendix A: Summary of audits completed during the year.

		Opinion on level of assurance provided by controls
1	Registrars~	Substantial
2	Growing Places Fund~	Substantial
3	Archaeology~	Substantial
4	Payroll #	Moderate
5	Pensions Administration#	Substantial
6	Pensions Investment#	Substantial
7	Pensions Governance#	Substantial
8	Minimum Revenue Provision / Medium Term Financial Plan	Full
9	Controls around Purchase Order /Payments#	Moderate
10	Feeder Systems	Substantial
11	St James' CE Primary	Limited
12	Use of External Consultants	Limited
13	Performance Management	Substantial
14	Commissioning DASH / Procurement	Moderate
15	Job Evaluation / Grading of Posts	Moderate
16	Transfer of Assets /Business Ownership of Systems	Limited
17	Local Enterprise Projects	Full
18	SEN(D) Transport#	Substantial
19	Child Academic Improvements in Care Homes	Substantial
20	Foster Payments#	Substantial
21	Foster Carers – the Foster Carer Journey	Moderate
22	School Themed Audit – Budgetary Control	Substantial
23	School Themed Audit - Staffing	Substantial
24	Safeguarding / Business Support	Substantial
25	Highways Customer and Community	Substantial
26	Flood Management	Moderate
27	Highways Maintenance Service Contact	Substantial
28	Direct Payments - Adult	Limited
29	Direct Payments - Children	Limited
30	Deferred Payments Scheme	Substantial
31	Liberata – Contract Management#	Moderate
32	Post Implementation Care Act	Substantial

~ Denotes those audits from the 2014/15 Audit Plan where work was not completed until 2015/16.

Denotes those audits where the draft report has been issued

The following final reports will be published following consideration of whether they would require redaction prior to publishing. It should be noted that to date only Internal Audit reports where an opinion has been given have been published.

- Minimum Revenue Provision / Medium Term Financial Plan
- St James' CE Primary
- Performance Management
- Commissioning DASH / Procurement
- Job Evaluation / Grading of Posts
- Local Enterprise Projects
- Foster Carers – the Foster Carer Journey
- Safeguarding / Business Support
- Highways Customer and Community
- Flood Management
- Highways Maintenance Service Contact
- Direct Payments - Adult
- Direct Payments - Children
- Deferred Payments Scheme
- Business Ownership of Systems and Assets

Published reports can be accessed by the following link:

http://www.worcestershire.gov.uk/info/20003/council_democracy_and_councillor_information/1076/internal_audit

Appendix B: Summary of Limited Assurance Audits

Audits not previously reported to the Committee

St James' CE Primary School

This audit review was conducted as there were concerns about payments being made to the ex-Headteacher and some wider concerns about financial management and administration. These concerns were brought to Internal Audit's attention by the School Finance Team.

A large number of control weaknesses were identified which taken together indicate significant governance issues at the school and it is apparent that appropriate training and support is required to make necessary improvements. The issues identified include:

- The former Headteacher had been engaged in the School as a consultant, and it was unclear as to whether this arrangement represented value for money and was appropriately approved. It also exposed the School to the risk of financial penalties being imposed by HM Revenue & Customs.
- Changes had been made to the 2015/16 budget plan approved by the Governing Body over the course of the year to date. However, there was no audit trail in place to support the changes made or to show they had been approved.
- Where it was understood that decisions had been made by the Governing Body or one of its sub-committees, this was not always explicitly clear from minutes of meetings.
- There was no audit trail showing the rationale for setting the supplies and services budget for 2015/16 and whether this process took into account the priorities of the School Development Plan.
- No reconciliations had taken place to ensure that the right staff members have been paid the right amounts.
- Purchase orders were routinely raised retrospectively and creditors have not been paid within agreed timescales.
- There was a lack of division of duties as regards receiving, recording and banking income as well as a weak audit trail over this process.
- There was a lack of division of duties between administering and reconciling the imprest account and completed reconciliations were not independently reviewed and signed off. The imprest account does not balance and individual purchases exceed the limit set by the Governing Body.
- The former Headteacher was still a signatory to the School Fund Accounts and had signed a cheque from the fund since leaving the School.
- No accounting records were maintained for the Devolved Capital Fund and there was a lack of an audit trail regarding payments made. In addition, the former Headteacher and a former Governor remain cheque signatories to the Fund and have signed cheques since they left the School.

The report has been agreed by the Headteacher and Governing body.

Direct Payments – Children

The objective of the audit was to provide an opinion on the control framework in place for the direct payment scheme.

The key concerns identified include:

- There is no formal recovery process for unused funds or where funds are not used in accordance with the Care Plan. There are currently four known cases where funds have been expended not in accordance with the Care Plan but the Council has not issued a formal letter and none of the funds have been recovered.
- There is no formal Policy statement from the Council in relation to the award and management of Direct Payments.
- Although the Council has produced Direct Payment Factsheets which are available on its website, there is no clear path to the documents.
- Following the award of Direct Payments there is no initial review within six weeks to confirm that the service being provided is meeting the assessed needs.
- There is no evidence that annual audits and reviews of Direct Payments are undertaken on a timely basis for all current payments.
- There is no evidence retained to confirm that Direct Payment expenditure is routinely monitored for all current recipients.
- Where Parents/Guardians employ carers or support staff, responsibility for ensuring employer obligations are met rests with the Parent/Guardian and the Council is unaware of whether appropriate arrangements have been made.
- There are currently no management reports detailing the current position of Direct Payments.

Direct Payments – Adults

The objective of the audit was to provide an opinion on the control framework in place for the direct payment scheme.

Key concerns identified include:

- Testing of current Direct Payments in the Frameworki system found that in one instance there was no Care and Support Plan and hence no indication of the care required.
- A copy of the signed Direct Payment Agreement was not retained in all cases where Direct Payments (DP) are or were being made.
- Following the award of DP the initial review within six to eight weeks to confirm that the service being provided is meeting the assessed needs, was not always undertaken.
- Although Care and Support Plans are reviewed annually, there was not always evidence available to confirm that the Direct Payment element review was undertaken.
- There is no evidence retained to confirm that DP expenditure is routinely monitored for all current recipients, particularly where service users have their own bank accounts.
- The Agreement states that where service users employ staff, responsibility for ensuring employer obligations are met rests with the service user

themselves, but the Council is unaware of whether appropriate arrangements have been made.

- The Agreement also makes no mention of the need for service users to ensure staff employed have been cleared by the Disclosure and Barring Service (DBS) and the Council does not know whether such staff have been DBS cleared.

Business Ownership of Systems and Assets

The objective of the audit was to provide an opinion on the overall arrangements in place with regard to the security of data and assets relating to commissioned out services.

Key concerns identified are:

- Worcestershire's ICT Commercial & Contract manager had stated that she had not always been involved in carrying out ICT security checks for services that have been commissioned out.
- Prior to the audit commencing Systems & Customer Access had been made aware that a third party company's web-site holding client details on behalf of Worcestershire County Council, was potentially not secure. We were informed that the issues with that web-site have been resolved, there was no inappropriate disclosure of client data and processes have been put in place to reduce the risk of a similar incident arising in the future. However, there are still concerns that other active contracts may leave the County at risk.
- When members of staff who have been transferred are returning their computer equipment or other valuables it has been reported that managers are not always returning the items centrally and that they are being left in cupboards.

Positive responses have been received to these reports with an action plan for implementation of the recommendations made, agreed action dates and responsible officers.

Audits previously reported to the Committee

Use of Consultants

At its meeting on 27 June 2014, the Committee considered the results of an audit of the use of consultants (Minute no 306 refers). A further audit was subsequently requested and included in the agreed 2015/16 internal audit plan and reported to the Committee on 11 December 2015 (Minute no 366 refers).

The 2015/16 audit concludes that the County Council has very good clear documented and detailed processes relating to the engagement and management of consultants. Since the first review was conducted, the processes that need to be followed when engaging external consultants have been extensively publicised to managers by a number of different methods including news bulletins on the Intranet, emails from the Chief Executive, reminders at Wider Leadership Team meetings and

a step by step guide is also provided on the procurement pages of the intranet. The overall control framework is therefore strong but the key issue arising from the audit is the continued non-compliance with that framework by managers across the organisation. There also remains some ambiguity over the Council's definition of consultancy and hence a lack of consistency in interpretation. The definition should therefore be reviewed.

The full audit report includes a detailed action plan outlining the audit recommendations, management responses and target date for implementing the agreed actions to address the issues identified. A further audit is scheduled for 2016/17.

Appendix C: Status of Recommendations made in the period 1 April 2015 to 31 March 2016

Audit	Number of Recommendations					Fundamental Recommendations	
	Made	Implemented	Not yet due to be implemented	Outstanding	No response	Made	Outstanding
OP1 – CORE SYSTEMS REVIEWS							
Feeder Systems	2	0	0	0	2	0	0
Payroll	6	0	6	0	0	0	0
Pensions Administration	1	0	1	0	0	0	0
Pensions Governance	3	0	3	0	0	0	0
Pensions Investments	2	0	2	0	0	0	0
Controls around Purchase Orders/Payments	5	0	5	0	0	0	0
OP2 – AUDITS ACROSS THE KEY AREAS OF FOCUS IN THE CORPORATE PLAN							
Use of External Consultants	20	18	0	2	0	6	0
Job Evaluation and Grading of Posts	2	0	2	0	0	0	0
Transfer of Assets/Business Ownership of Systems	2	0	2	0	0	1	0
Transactional Finance and HR Monitoring - Liberata	6	0	6	0	0	0	0
Archaeology	3	3	0	0	0	0	0
Registrars	10	10	0	0	0	2	0

Audit	Number of Recommendations					Fundamental Recommendations	
	Made	Implemented	Not yet due to be implemented	Outstanding	No response	Made	Outstanding
SEN Transport	5	0	5	0	0	0	0
OP3 – OPEN FOR BUSINESS							
Growing Places Fund	1	1	0	0	0	0	0
OP4 – CHILDREN AND FAMILIES							
School Fund Special	11	11	0	0	0	7	0
Child Academic Improvement in Care Homes	10	0	0	0	10	0	0
School Themed Audits- Budgetary Control	6	4	2	0	0	0	0
School Themed Audits- Staffing	1	1	0	0	0	0	0
Direct Payments- Children	9	0	9	0	0	1	0
St James CE Primary School	17	0	17	0	0	3	0
Foster Carer's Journey	4	0	4	0	0	0	0
Safeguarding	1	0	1	0	0	0	0
Foster Payments	6	0	6	0	0	0	0
OP5 – THE ENVIRONMENT							
Flood Management	3	0	3	0	0	0	0
Highways Maintenance Service Contract	2	0	2	0	0	0	0
Highways Customer and Community	3	0	3	0	0	0	0

Audit	Number of Recommendations					Fundamental Recommendations	
	Made	Implemented	Not yet due to be implemented	Outstanding	No response	Made	Outstanding
OP6 – HEALTH AND WELLBEING							
DASH Commissioning	5	5	0	0	0	0	0
Direct Payments - Adults	7	0	7	0	0	3	0
Post Implementation Care Act	1	0	1	0	0	0	0
TOTAL	154	53	87	2	12	23	0

Appendix D: Outstanding 2014/15 Recommendations due to be implemented in 2015/16.

Audit	Number of Recommendations					Fundamental Recommendations	
	Made	Implemented	Not yet due to be implemented	Outstanding	No response	Made	Outstanding
OP1 – CORE SYSTEMS REVIEWS							
Payroll	13	4	0	0	9	0	0
OP2 – AUDITS ACROSS THE KEY AREAS OF FOCUS IN THE CORPORATE PLAN							
Travel and Subsistence - Employees	15	7	0	8	0	0	0
Use of Agency Staff	14	1	0	0	13	1	0
Computer Recycling	12	12	0	0	0	3	0
OP3 – OPEN FOR BUSINESS							
LEP	6	6	0	0	0	1	0
European Funding	2	2	0	0	0	0	0
OP6 – HEALTH AND WELLBEING							
Delayed Transfers of Care	6	6	0	0	0	1	0
TOTAL	68	38	0	8	22	6	0