



## **Internal Audit Annual Report 2017/18**

“Providing assurance on the management of risks”



# Internal Audit Annual Report 2017/18

## “Providing assurance on the management of risks”

This document summarises the results of internal audit work during 2017/18 and as required by the Accounts and Audit Regulations 2015 gives an overall opinion of the Authority’s control environment that operated during 2017/18.

---

### Summary Opinion

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

---

### Context

This report outlines the work undertaken by the Internal Audit service for 2017/18.

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 of 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 2017/18

The underlying principle to the 2017/18 plan was risk and accordingly audits were only completed in areas that represent an *'in year risk'*.

The methodology adopted in preparing the 2017/18 audit plan, and the plan itself, were approved by the Audit and Governance Committee on 21 July 2017.

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, although delivery has been impacted by vacancies and maternity leave, in terms of the number of jobs completed, 95% of the plan was achieved subject to management responses being finalised and agreed for outstanding draft reports.

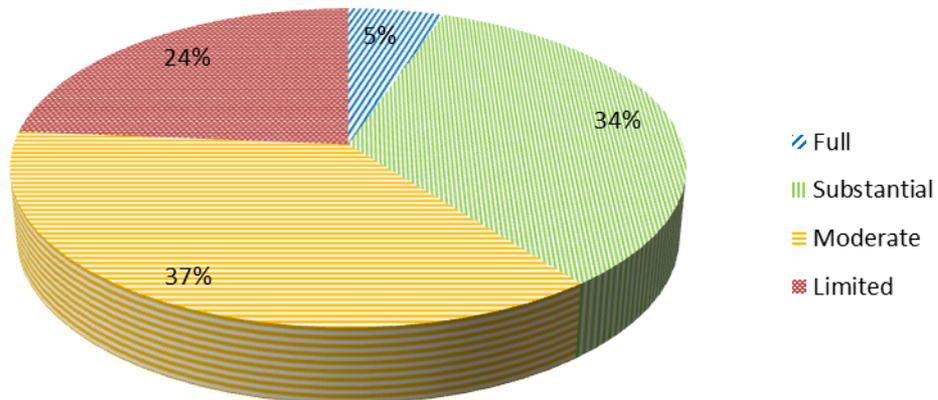
---

### 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 lowest category, Limited, is a negative view whilst the others are all positive. A small number of "limited" opinions are to be expected each year especially as the audit planning processes and resources means that increasingly only those areas with a high degree of change or risk are included in the plan. The individual opinions given during the year form the basis of the overall annual opinion. The Audit and Governance Committee has received regular reports during the year summarising audits undertaken.

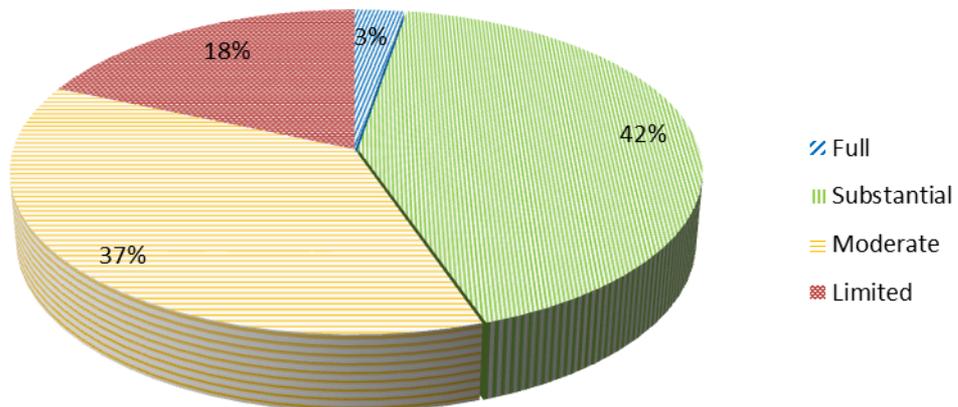
As shown in the following chart the results of a majority of this year's audits are positive.

### Opinions Given During 2017/18 incl drafts



This compares to the outcome for 2016/17:

### Opinions given during 2016/17 incl drafts



However, in total three finalised audits from the 2017/18 plan have resulted in a limited opinion:

- Direct Payments – Adult Services
- Accounts Payable
- Section 75 agreement

In addition there are six audits in draft which will result in a limited opinion:

- Accounts Receivable
- Access Control
- Bank Reconciliation
- Business Ownership of Systems
- Adults Case files
- Payroll

All of the final audits with a limited opinion have been considered by the Strategic Leadership Team and those in draft will be reported once finalised.

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 which the Council will consider for publication.

The following audits are still in progress and are prioritised for completion in 2018/19:

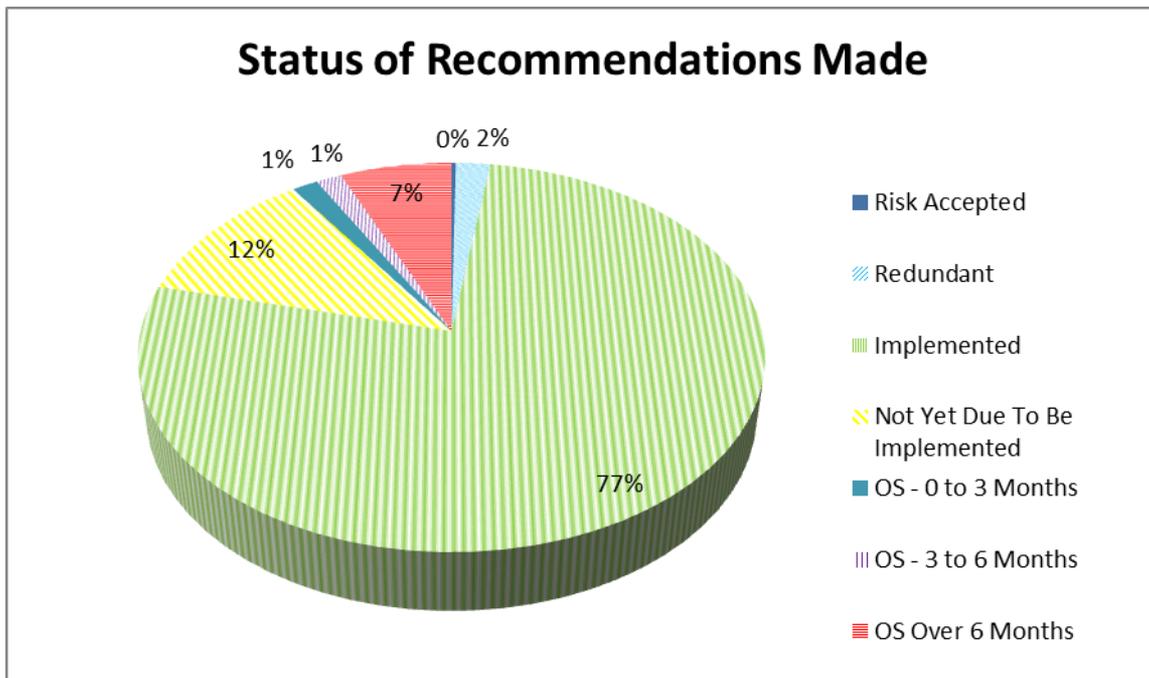
- Learning Disability Services
- Domiciliary Care billing and charging
- Learning & Achievement Contract
- Regional Adoption Agency
- Performance Management
- Starters & leavers
- Transformation & Savings Plans
- Transport
- Design Services
- Budget Management

At this stage I anticipate that one of these, Learning Disability Services, will result in a limited opinion.

## **Recommendations**

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.

In total since 1st May 2015, when the shared service started, 397 recommendations have been made to address weaknesses in control which would otherwise not have been identified. Of these 38 are overdue for implementation i.e. the target date agreed by the relevant manager at the conclusion of the audit has passed. 26 of these are overdue by more than 6 months (5 of these are classed as fundamental).



Appendix C summarises those audits which have overdue recommendations.

Arrangements for monitoring implementation of recommendations is being strengthened with the Chief Financial Officer receiving a report monthly of all outstanding recommendation which will be actively monitored.

## 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. A summary of the significant issues arising from completed investigations, all of which have previously been reported to the Committee, are summarised below:

- Ill Health Retirement - An investigation was conducted into an allegation that a former employee had fraudulently obtained early release of their pension on ill health grounds. Agreed processes had been followed and management have agreed further improvements to strengthen procedures.
- European Regional Development (ERDF) grant - A grant was fraudulently obtained. Internal audit investigated this matter and provided evidence to the Police and Crown Prosecution Service. The grant applicant was charged and pleaded guilty to fraud at Worcester Crown Court on 18th April 2018. He was fined £1,000, ordered to pay £5,000 to the Council and £535 costs.
- Conflict of Interests - An investigation was conducted into an internal conflict of interests situation. Internal Audit attended a disciplinary hearing in the role of investigating officer to report the findings from the investigation.
- Direct Payments - Adult Services. An individual had been in receipt of direct payments for a number of years but they had not provided any recent bank

statements. Moreover, the service user had acknowledged that she had not been entitled to the payments more recently. This matter has been reported to Action Fraud and action is being taken to recover £38,867.58 that she wasn't entitled to.

## 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 including:

- Use of Consultants – Internal Audit has provided advice on the controls regarding the monitoring and approval of consultants' expenditure.
- The Hive - Advice was provided on The Hive's governance arrangements.
- Bank Sort Code Changes - Advisory work was undertaken on the impact of bank sort code changes.
- Cheque Payments - Advice was provided regarding an issue with cheque payments, including what controls should be in place moving forwards.
- Direct Payments - Advice was provided on the processes surrounding direct payments and on how controls could be strengthened to address issues previously raised by Internal Audit.
- Financial Assessments - A request was received from the former Director of Adult Services for advice on the way that financial assessments are conducted. A final report was agreed recommending a number of points for consideration.
- Apprenticeship Levy – A review was carried out of the arrangements for the award and administration of the apprenticeship levy. A report was issued recommending a number of recommendations for consideration. recommendations were made to improve the process and to seek clarification
- Financial Systems Advice – Advice was provided during the year on the requirements of the Final Account process.
- GDPR – Attendance at GDPR Implementation Project Board and GDPR Board meetings.
- Library & Information Service Cash Handling – Advice has been given on the processes for cash handling.
- Advice Work, Schools - Various requests for advice from schools and School Finance.
- Quality check on draft 2017/18 accounts for reporting consistency and format.

## 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 9 accounts were cleared satisfactorily during the year.

## 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.

When the standards were first introduced a number of actions were identified to improve compliance and periodic self-assessments completed to identify any further areas for improvement. The latest self-assessment was completed in 2017 and was validated by an external expert prior to reporting to the Audit & Governance Committee. This was a precursor to a full externally conducted quality assessment of the service conducted during 2017/8. The report of that assessment states that the audit service “complies with the expectations of the Public Sector Internal Audit Standards and compares favourably to other provision within the sector.”



The report makes a number of recommendations to further improve the service provided and a detailed report on the outcome of the assessment will be presented to the Audit & Governance Committee with an action plan in due course.

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 relating to Worcestershire returned during 2017/18 being 4.55 out of a maximum of five, and a number of positive comments and compliments about the service provided have been received, including:

- It was collaborative and included issues that were relevant to service improvement.
- The auditor knows this area well and managed to complete this work quickly and with minimum disruption to operational activities during the busiest period of our work.
- The meetings conducted with the auditor were professional and productive and the quality of the report was good.
- Very concise and targeted. Our evidence was checked and the audit gave ourselves the valuable time to reflect on our own processes with external validation. A very comprehensive audit.
- Professional discussion – chance to explain and justify and be challenged to evidence practice.
- We liked the way we were very much involved in the audit and the dialogue and opportunity it provided to discuss safeguarding.

- Thank you for making the process very constructive and positive. The review was conducted in a very professional, positive manner.
- The auditor was keen to engage in a dialogue and listen to evidence, review documentation collectively. It felt collaborative, rather than being 'done unto'. Thank you for the manner in which you conducted the morning.
- I thought that the questions were asked in a manner that was thorough and courteous.
- A very valuable activity which should be done more frequently. The review gave a really precise set of targets for improvement. This is an essential activity, to ensure that schools are meeting all expectations and requirements. I would value such audits on a far more regular basis. An excellent service, providing invaluable help and support. The audit was very comprehensive. Just more of them please.
- Consultation was thorough and visit was extensive and useful.
- Friendly and professional review
- Face to face – flexible, realistic and took account of context.
- The review was conducted by the lead auditor in an open manner that made it clear what he was trying to achieve from the outset of the audit.
- The auditor understood fully our questions and what we needed to put in place.
- Useful to talk through our process and that governance and mechanism currently do not have any issues.
- Very professional approach and approachable officers
- The investigation and subsequent report is clear and covers all of the issues raised so thank you.
- Thank you for the prompt response and the support with the audit.
- Thank you for making the process very constructive and positive.
- Thank you for your time last week and for the quick return on the report.

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

- Flexibility and approachability of audit. Good communications. Thoroughness of review.
- Efficient.
- I like the collaborative style – it felt like I was part of the process and wasn't being 'done to'.
- The audit checks were very timely and the communications were very good.
- Professional approach of the auditor and taking the effort to ascertain and accommodate the normal working cycle.
- With regard to the scope of the audit and the work undertaken has provided assurance on the fundamental controls. Friendly approach by auditor and not intrusive on the department.
- The auditor was very professional.
- Clear, concise to the point.

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. 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 good 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 completed during the year;
- audits which are in draft and where a management response is awaited;
- 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 Authority's systems; and
- matters arising from previous reports to members.

The Council continues to face a number of significant challenges including responding to the to the statutory improvement notice in Children's Services, the recent SEND inspection, securing compliance with GDPR and the issues arising from the implementation of new financial and HR systems. These issues, which impact on the Council's control environment, continue to be actively managed and audit work highlights that although the picture on financial systems has improved during the year much work remains to be done to stabilise them.

Internal Audit place assurance on Liberata's internal audit service (Audit West) for the review of the design and operation of key controls on the HR, Payroll and Finance transactional processes provided by Liberata. At the time of writing the Council has not received the results of the audits undertaken by Audit West nor has an overall opinion been received in respect of the services provided to the Council by Place Partnership by their auditors.

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. However, some significant issues have arisen during the year from internal audit work on financial systems which have broader impact. On this basis my opinion is that the Authority's control environment provides moderate assurance that the significant risks facing the Authority are addressed.

---

**G Rollason**  
**Head of Internal Audit**  
**10 July 2018**

## Appendix A: Summary of audits completed during the year. <sup>1</sup>

Audit		Level of Assurance
	<b>Adult Services</b>	
1	Mental Health s117	Moderate
2	Panel Process - Devolved decision making	Moderate
3	Hospital Discharges - Patient Flow Centre	Substantial
4	Brokerage #	Substantial
5	Social Work Practice	Substantial
6	Continuing Health Care	Moderate
7	Section 75	Limited
8	Direct Payments Adults	Limited
9	Case File Reviews #	Limited
	<b>Economy &amp; Infrastructure</b>	
10	Economic Growth	Full
11	Highways Maintenance Contract	Full
12	Highways Planning and Development #	Substantial
	<b>Children Families &amp; Communities</b>	
13	School Visits - Lindridge	Moderate
14	School themed - Safeguarding	Substantial
15	Direct Payments Children	Moderate
	<b>Commercial &amp; Commissioning</b>	
16	Place Partnership Contract	Moderate
17	ICT Software Licensing (16-17)	Moderate
18	ICT Projects and Programmes	Substantial
19	ICT Disaster Recovery Arrangements	Moderate
20	IT Cyber Security	Moderate
21	Business Ownership of systems assets #	Limited
22	IT Mobile Device Management	Substantial
23	IT Infrastructure	Moderate
24	IT Access Controls	Substantial
25	Health and Safety #	Substantial
	<b>Corporate</b>	
26	Agency Staffing	Substantial
27	Emergency Planning	Substantial
28	Corporate Project Management	Moderate
29	Procurement #	Moderate
30	Contract Management	Moderate
	<b>Finance</b>	
31	Bank Reconciliation #	Limited
32	BACS	Substantial
33	General Ledger Interface Controls #	Substantial

Audit		Level of Assurance
34	Access Controls #	Limited
35	Accounts Receivable #	Limited
36	Accounts Payable	Limited
37	Pensions Investments	Moderate
38	Payroll #	Limited

# Denotes those audits where the draft report has been issued

1 Note that some of these audits started in 2016/17

The following final reports completed since the last meeting will be published by the Council 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.

- School Visit - Lindridge
- Section 117 Mental health
- IT Mobile Device Security Management
- IT Infrastructure
- IT Access Controls
- Direct Payments - Adults
- Accounts Payable
- Direct Payments (Children)
- BACS
- Social Work Practice
- Continuing Health Care
- IT Cyber Risk & Security
- Section 75
- Pensions Investments
- Contract Management
- Highways Maintenance Contract
- Agency Staffing

Published reports can be accessed by the following link:

[http://www.worcestershire.gov.uk/info/20003/council\\_democracy\\_and\\_councillor\\_information/1076/internal\\_audit](http://www.worcestershire.gov.uk/info/20003/council_democracy_and_councillor_information/1076/internal_audit)

## **Appendix B: Summary of Limited Assurance Audits Not Previously Reported to the Committee**

### **1. Completed Audits**

#### **Accounts Payable**

Liberata UK Limited is contracted to deliver Transactional HR, Payroll & Finance services on behalf of the Council including providing an accounts payable (creditor payments) service. However, some of the controls associated with the creditor payments system continue to operate within the Council, such as the approval of purchase orders and goods receipting. This review concentrated on those controls which continue to operate within the Council, including initiating and approving purchase orders and verifying satisfactory receipt of goods and/or services. The audit of processes within Liberata is the responsibility of their internal auditors.

The review identified the following key concerns:

- Assurance has not been sought or received from Liberata that the controls for entering and amending supplier bank account details, which is a key fraud risk area, are operating effectively.
- Sample checks identified cases where the goods receipting on the financial system (E5) had been undertaken by Liberata staff without any audit trail confirming that receipt had been confirmed by Council staff. E5 has an auto goods receipt process in place for all orders under £50 which aren't already goods receipted when the invoice is loaded but the council has not agreed to this process.
- 32% of all supplier invoices paid between 1<sup>st</sup> April 2017 and 31<sup>st</sup> January 2018 were processed against retrospectively raised purchase orders.
- There is a lack of clarity over the role of key finance users in the process of creating new E5 users. There is also a lack of an audit trail to show where requests for new users originated from.
- Controls are not in place to ensure that E5 limits of delegated financial authority correspond with limits in individual directorate schemes of delegation some of which also need reviewing.
- Not all invoices have been scanned into E5 as per the requirements of the Contract Service Specification.

#### **Direct Payments – Adults**

A direct payment is a payment of money from the County Council to either a person needing social care and support, or to someone else acting on their behalf, to pay for the cost of arranging all or part of their own support. The local authority must provide a direct payment to someone who meets the conditions in the Act and regulations. The objective of this audit was to provide an opinion on the control framework in place for the direct payment screen. Issues identified include:

- Only two of the seven recommendations made in our previous report, issued in May 2016, have been implemented, even though all recommendations were agreed and accepted.
- As in the previous review, testing established that a copy of the signed direct payments agreement (DPA) was not always retained and only 55% of DPA in our sample checks were in the 'Documents' folder within the system.
- As in the previous review, testing identified that in 30% of cases, the annual Direct Payments (DP) review had not been undertaken and in addition, there was no evidence of the annual financial assessment.
- Where the DP review was completed, we found that the relevant section on Frameworki had been completed and there was evidence of the bank balance and statement date, but there was no evidence that individual expenditure items or spending patterns were reviewed.
- Social Workers are expected to review bank statements, but these are not always available and hence there is no review.

### **Section 75 Agreement**

The Council has a history of joint commissioning across Adults and Children's Services. The NHS Act 2006, Section 75 and associated Regulations empowered the NHS and Local Authorities to enter into formal agreements which delegate powers and responsibilities for the commissioning and delivery of services to each other within the parameters of the legislation. The overall purpose of Section 75 agreement is to jointly improve outcomes for patients and service users.

The key concerns identified include:

- The S75 Agreement did not provide sufficient detail for some aspects of the service, for instance, performance management arrangements and performance measures were not detailed for each scheme covered; the process to be followed for the review and approval of variations was not documented; and arrangements for health and safety monitoring, including the reporting of serious incidents and 'never' events were not included.
- Contrary to the requirement of the S75 Agreement an annual review of the operation of the Agreement had not taken place, at least in the last two financial years, and a joint annual report had also not been issued in this period.
- The rationale behind the apportionment of management staff costs between the Council and the Health and Care Trust could not be ascertained.
- Expected quality of service was not defined for all the schemes covered

by the S75 Agreement.

- Although stipulated in its terms of reference, review of the minutes of the Integrated Commissioning Executive Officers Group (ICEOG) meetings held between December 2017 and March 2018 showed that performance measures were not reported at any of the meetings.

## **2 Audits where management comments are awaited on draft report**

### **Accounts receivable**

The accounts receivable functions carried out by Liberata are subject to review by their Internal Auditors therefore the focus of the audit was the areas that continue to be controlled by the Council including the raising of sales orders and credit notes, the authorisation of write offs and the completion of litigation questionnaires.

Issues identified during the audit include:

- A potential data breach in that Worcestershire County Council users of E5 were able to view sales invoices raised by Academy Schools. Liberata have since been notified and requested to confirm whether there was a wider issue with school staff being able to access invoices raised by the authority.
- There is no process in place to ensure invoices for rents due to the authority are raised promptly and correctly by Place Partnership Limited.
- Although the original specification contained a number of service level requirements there is no process in place to monitor compliance with these.
- The completion and return of Litigation Questionnaires (by Worcestershire County Council staff) within 14 days was included as a Service Level Requirement. There is no mechanism to monitor compliance with this requirement. However based on information provided by Liberata on the number of questionnaires issued it would appear that the return rate is very low meaning no further action can be taken to recover the amount owing.
- The specification included a service level requirement to have reports to highlight debts to be chased by clients (including blocked debt) within 14 working days of month end. There is no evidence that any report is produced and there is no process in place to monitor progress on accounts which have been passed back to the Authority for further action.
- Liberata are responsible for verifying that accounts passed for write off have been signed by an approved signatory. However there is no formal process in place to ensure they are kept informed of all staffing or structure changes that may affect the scheme of delegation.

## **Access control**

The objective of this audit was to provide an opinion on the adequacy of the overall arrangements in place for access by Worcestershire County Council staff to the E5 financial system.

The review identified the following key concerns:

- E5 is a cloud based system and leavers must be disabled on the system as well as any network access being revoked. There was no evidence of any users being deleted from the E5 system so there is a concern that former Council staff still have access to the system.
- The Council does not receive an acknowledgement / confirmation from Liberata following a request for a change in user access rights.
- There was a lack of clarity about processes and the role of Key Finance Users who have the responsibility for user changes.

## **Bank Reconciliation**

This review concentrated on the bank reconciliation processes within the Council's finance team which takes places using the E5 finance system which was implemented from 1<sup>st</sup> April 2017.

The review identified the following key concerns:

- The absence of documented procedures and processes for completion of the bank reconciliation including timescales for completion of reconciliations.
- Contingency arrangements for the absence of staff who normally complete the bank reconciliations.
- No bank reconciliations were completed until July 2017 due to the implementation of the E5 system.
- No assurance for bank reconciliation purposes on the completeness of records of manual cheques that were used by Liberata when the system could not print cheques from E5 in the first few weeks of April 2017.
- A significant number and value of transactions that had not been resolved / corrected by Liberata.

## **Business Ownership of systems**

This review was a follow up audit to ensure issues raised in the 2016/17 audit have been addressed. As services are outsourced it is important that there are

appropriate controls around ownership of assets and business data.

Issues raised in the previous audit have not been addressed and consequently data security checks are not being carried out in respect of outsourced services. The management response to the previous audit report said that the Council would implement a requirement that all service providers would be assessed against Cyber Essential. Neither Project nor Commissioning managers check that service providers are cyber essential certified. It is important that the Commissioning team inform Worcestershire ICT Infrastructure & Security Architect as part of the commissioning process, of all contracts where data transfer or data access is either being transferred or collected on behalf of Worcestershire. So that appropriate IT security checks can be undertaken.

### **Case File Reviews**

The objective of this audit was to provide an opinion on the arrangements in place within Adult Social Care to ensure the quality of the case notes held on the Frameworki system.

The review identified the following key concerns:

- The full case notes are not being reviewed as part of the case file audit process. Only sample episodes are being audited.
- The performance indicator relating to the number of case file audits completed is currently below target.
- Information held on a service user's case file is not always up to date to reflect their current situation.

## Appendix C: Status of Outstanding Recommendations

Audit	Number of Recommendations								Response Rec'd Y/N
	Made	Risk Accepted	Redundant	Implemented	Not yet due to be implemented	Outstanding (Months)			
						0 to 3	3 to 6	Over 6	
<b>Adult Services</b>									
Hospital Discharges - Patient Flow Centre	3	0	0	1	0	2	0	0	Y
Panel Process - Devolved decision making	6	0	0	4	0	1	1	0	Y
Adults Case Files	6	0	0	3	0	0	0	3 (1 Fundamental)	Y
Adults Commissioning and placement process	1	0	0	0	0	0	0	1	Y
Mental Health S117	4	0	0	3	0	1	0	0	Y
<b>Commercial &amp; Change</b>									
Place Partnership	8	0	0	6	1	1	0	0	Y

Audit	Number of Recommendations								Response Rec'd Y/N
	Made	Risk Accepted	Redundant	Implemented	Not yet due to be implemented	Outstanding (Months)			
						0 to 3	3 to 6	Over 6	
Business Ownership of Systems & Assets	2	0	0	1	0	0	0	1 (1 Fundamental)	N / A (follow up audit undertaken)
ICT Infrastructure	16	0	0	10	0	0	0	6	Y
<b>Economy &amp; Infrastructure</b>									
Bromsgrove Railway Station	4	0	0	1	0	0	0	3 (2 Fundamental)	Y
Flood Management	3	0	0	1	0	0	0	2	Y
Information Management	6	0	0	3	1	1	1	0	Y
Malvern Link & Foregate Street	3	1	0	0	0	0	0	2 (1 Fundamental)	Y
Section 106 Agreements	6	0	0	5	0	0	0	1	Y
Transport Infrastructure Funding	6	0	0	5	0	0	0	1	N
<b>Childrens Services</b>									

Audit	Number of Recommendations								Response Rec'd Y/N
	Made	Risk Accepted	Redundant	Implemented	Not yet due to be implemented	Outstanding (Months)			
						0 to 3	3 to 6	Over 6	
Direct Payments – Children (2016)	9	0	0	8	0	0	0	1	Y
Connecting Families	5	0	2	1	0	0	0	2	Y
Foster Payments	6	0	0	5	0	0	0	1	Y
SEN(D) Transport	5	0	0	4	0	0	0	1	N
<b>Finance</b>									
Capital Expenditure	8	0	0	4	0	0	4	0	Y
<b>Pensions</b>									
Pensions admin, investment and governance	7	0	0	6	0	0	0	1	Y
	<b>116</b>	<b>1</b>	<b>4</b>	<b>71</b>	<b>2</b>	<b>6</b>	<b>6</b>	<b>26</b>	