

Internal Audit Annual Report 2018/19

“Providing assurance on the management of risks”



worcestershire
county council

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This document summarises the results of internal audit work during 2018/19 and as required by the Accounts and Audit Regulations 2015 gives an overall opinion of the Authority’s control environment that operated during 2018/19.

The shared internal audit service with Warwickshire County Council ended on 31st March 2019 and those auditors working on Worcestershire audits TUPE transferred to Worcestershire on that date. This report outlines the work undertaken by the shared Internal Audit Service for 2018/19 and provides an opinion based on the status of audits as at 12th April 2019. Some work by the Worcestershire audit team will be required to complete the 2018/19 plan but this is unlikely to be significant or affect the overall opinion expressed in this document. Any work after the date of this report will be reported separately.

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

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 this 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 2018/19

The underlying principle to the 2018/19 plan was risk and accordingly audits were only completed in areas that represent an '*in year risk*'.

The methodology adopted in preparing the 2018/19 audit plan, and the plan itself, were approved by the Audit and Governance Committee on 26 July 2018.

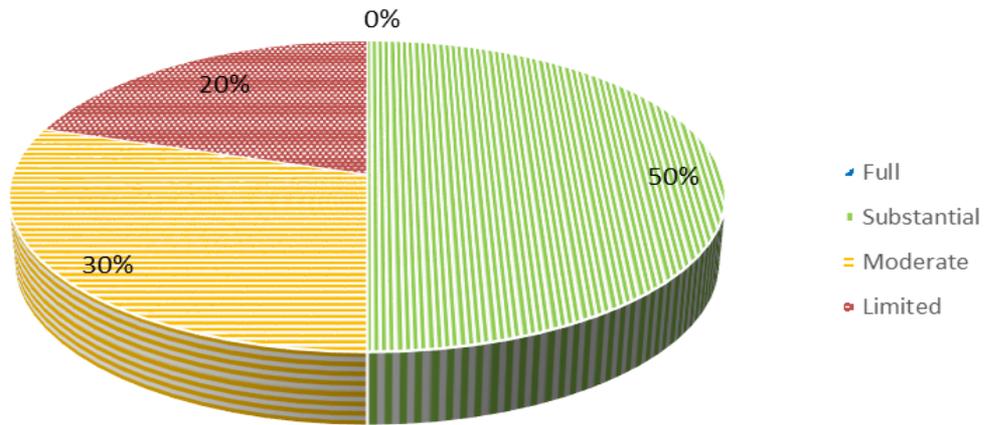
Since the original plan was approved a number of variations to the plan have proved necessary, additional work has been undertaken and some planned audits were no longer required. Variations to the plan during the year are inevitable if the plan is to adequately reflect changing circumstances and the changing organisation, all variations to the plan are agreed with the Chief Financial Officer and reported to the Audit and Governance Committee. 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 revised 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. 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, which can be accessed by the following link. [Link](#)

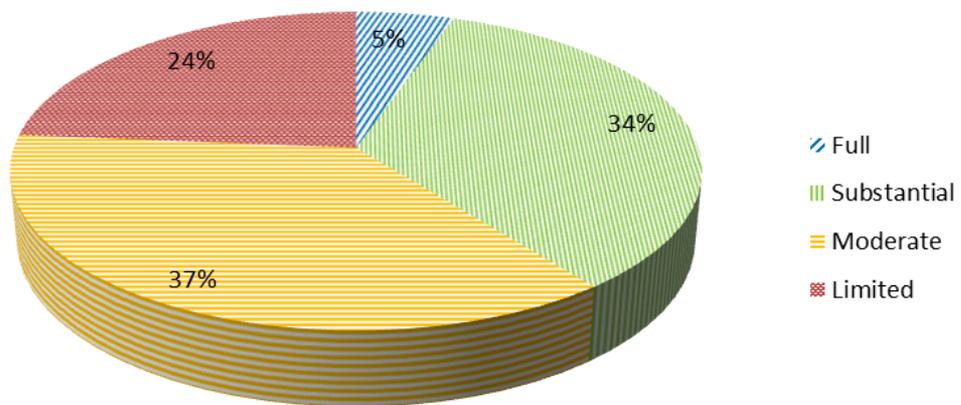
As shown in the following chart the results of a majority of this year's audits are positive (80 % being Substantial or Moderate assurance):

Opinions Given During 2018/19 Incl Drafts



This compares to the outcome for 2017/18:

Opinions Given During 2017/18 incl drafts



In total only four finalised audits from the 2018/19 plan have resulted in a limited opinion:

- Offmore Primary
- School Themed Audit: Budget management, payroll, procurement, ordering and creditor payment processes
- School Themed Audit – Schools in Financial Difficulties
- Accounts Payable

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

- Accounts Receivable
- Data Centre Security

A summary of the limited opinion audits not previously reported to the Committee is included at Appendix B.

A number of these audits do have a broad scope which needs to be taken into account when framing the overall opinion.

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

The proportion of completed audits resulting in a limited opinion has decreased slightly compared to the previous year. Of course, the audit plan includes different topics each year so caution is needed when comparing years. A number of “limited” opinions are to be expected each year especially as the audit planning process and our limited resources means that increasingly only those areas with a high degree of change or risk are included in the plan. The increasing pressures and extent of change facing the Authority may also be a factor but in general terms the picture remains positive.

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 the Committee which the Council will consider for publication.

There are very few audits still in progress and these are prioritised for completion early in 2019/20:

- Corporate Governance
- Procurement
- Payroll
- Counter Fraud Governance Arrangements

At this stage I anticipate that Procurement will result in a limited opinion with the others having a positive outcome. These audits have been factored into the overall annual opinion.

One audit, Pensions Investments has been deferred to the 2019/20 plan. The intention of the audit was to provide assurance on the transfer of assets to the LGPS Central Pool, however the transfer of assets to LGPS Central Limited was delayed.

Discussions have taken place with other LGPS Pooling Auditors around a joint approach to the audit of records held by LGPS Central Limited and a Pension Pooling Assurance Framework has been drawn up. LGPS Central Limited's AAF Internal Controls Interim Report¹ was reviewed by the Pooling Auditors at a joint meeting of Auditors and representatives of LGPS Central Limited.

Other assurances

In addition to work undertaken by the Council's internal audit service reliance is placed upon audits undertaken by:

- 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; and
- Place Partnership's auditors (Worcestershire Internal Audit Shared Service - WIASS).

At the time of writing the information provided by these auditors is summarised as follows:

Place Partnership

Risk area	WIASS opinion	Worcs opinion
Procurement cards	Full	Full
Main ledger	Full	Full
Risk management	Moderate	Moderate
Creditors	Moderate	Moderate
Debtors	Significant	Substantial
Projects	Significant	Substantial
Payroll	Significant	Substantial
ICT	Significant	Substantial

Liberata

Risk area	Audit West opinion	Worcs opinion
Accounts receivable	4	Substantial
Accounts payable	4	Substantial
Payroll	4	Substantial

The results are overwhelmingly positive. However, in the case of the Liberata audits the scope is limited to those aspects of the process operated by Liberata and must therefore be considered in conjunction with any audits undertaken on those aspects of the system operated by Worcestershire. Where audits have been undertaken on Worcestershire aspects the outcome has generally not been as positive as the Audit West work.

¹ Refers to the ICAEW Audit and Assurance Faculty Technical Bulletin – Assurance Reports on Internal Controls of service organisations made available to third parties.

Recommendations

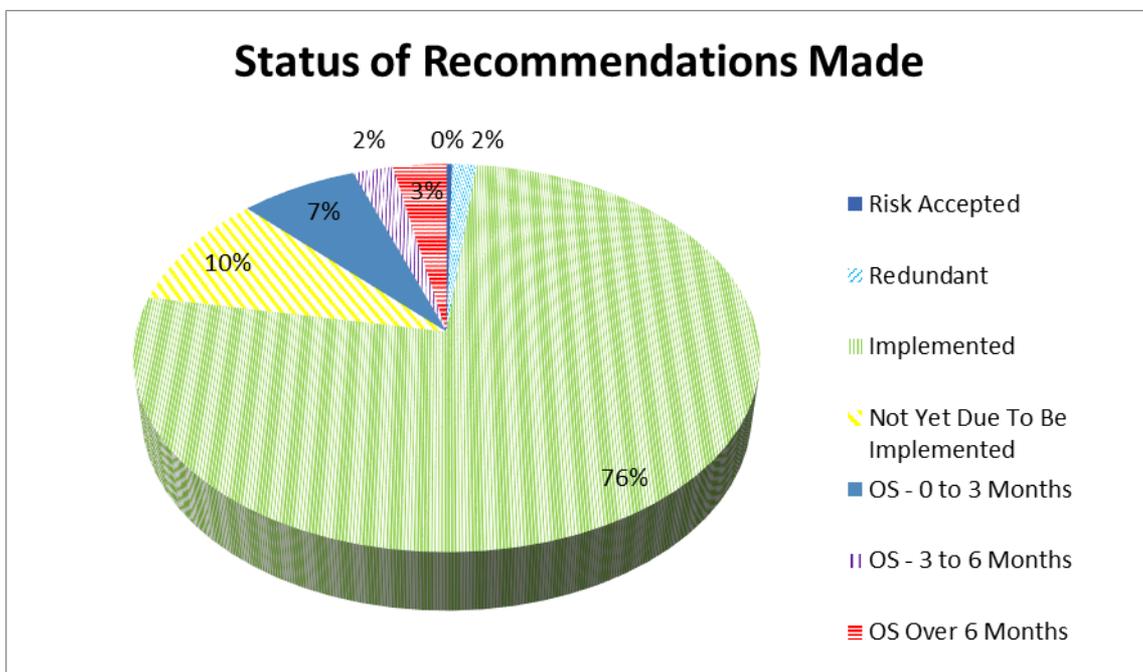
This section considers only the recommendations made by the Warwickshire / Worcestershire shared service, the implementation of which are the responsibility of the relevant Worcestershire County Council manager.

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, 635 recommendations have been made to address weaknesses in control which would otherwise not have been identified. Of these 79 (82 as reported at the last Audit and Governance Committee) are overdue for implementation i.e. the target date agreed by the relevant manager at the conclusion of the audit has passed. Of these:

	0-3 months	3-6 months	+6 months	Total
School recommendations with no responses	19	4	1	24
Council recommendations with responses from managers	25	11	19	55
Total	44	15	20	79

Three percent (20) of the total recommendations raised are thus overdue by more than 6 months, however none of these are classed as fundamental. Four of the recommendations classed as fundamental remain outstanding by less than 3 months.



Appendix C summarises those audits which have overdue recommendations.

Arrangements for monitoring implementation of recommendations has been strengthened over the past 6 months and further improvements will be made during 2019/20.

In respect of overdue recommendations, we have not received a response to our requests for information on the status of implementation in relation to 24 recommendations all of which relate to schools. This relates to four audits. It is therefore possible that some of these recommendations have been implemented.

The level of audit recommendations still to be implemented (12% of all recommendations raised since 2015) is a 1% improvement since the March 2019 Audit and Governance Committee Report and the number of managers actively working to address these recommendations has improved.

The Chief Financial Officer is currently reviewing with Directors the implementation dates for some of the outstanding recommendations.

Summary of non-assurance work

Counter Fraud

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:

- **Headteacher Recruitment Process**

An investigation was conducted into a Headteacher recruitment process. A report has been produced which recommends improvements to the processes around resignations, delegation of the recruitment process, arrangements for reporting to governing bodies, salary determination, advertising of posts, shortlisting, interview and selection processes, ratification of appointment decision and agreement of salary.

- **Section 278 Bond Monies**

Audit carried out a review following a complaint received by the Chief Executive relating to a S278 agreement between the Council and a developer. The complaint was around the release of bond monies to a third-party company appointed by the Council to act on its behalf in relation to S278 agreements. The review found that as the developer had not completed the necessary works following receipt of a Notification of Default the Council was acting in accordance with the agreement in calling on the bond.

- **School A**

An audit review was conducted after concerns were brought to Internal Audit's attention by School's Finance with regard to financial management within the School. A report was produced highlighting a number of weaknesses that were reported to the March 2019 Audit & Governance Committee. Assurance has been given that the issues will be addressed, and a final report has been issued. The individual who made inappropriate expenditure transactions has left the school and has repaid some of the monies identified.

- **School B**

An audit review was conducted after concerns were brought to Internal Audit's attention by School's Finance with regard to financial management and administration within the School. The School operated a nursery and other extended school services having taken over the adjacent children's centre, however the headteacher had identified that income had not increased to the levels expected by the increased chargeable services provided by the school. The audit review, which included the assistance of a colleague from finance, highlighted a number of errors (over 20) on debtor invoices which resulted in the need to cancel or amend invoices issued. The School had also been issuing debtor accounts in arrears for pre-school fees. Given pre-school places are agreed in advance, it would have been appropriate to issue these debtor accounts in advance and request that they are also paid in advance to reduce the risk of build-up of arrears and/or non-payment of fees. These and other issues were raised with the headteacher and the school has shown a commitment to bring about the improvements required and a disciplinary process has been conducted.

National Fraud Initiative

Internal Audit also co-ordinated the submission of data to the National Fraud Initiative. Results have been issued to the appropriate teams for investigation of the matches.

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:

- **School Job Evaluation**

The School Finance Team requested some advisory work as they had some concerns regarding the job evaluation process for a senior member of support staff in a maintained school. Audit met with colleagues from Finance and reviewed the process followed to offer an Internal Audit perspective and suggest some control improvements that could be implemented.

- **Financial Assessments**

Internal Audit had previously completed an advisory review of financial assessments in 2017/18 for the former Director of Adult Services. There is an ongoing project on financial assessments and Internal Audit are contributing to this.

- **Cheque Image Processing**

A phased roll-out of a new image based cheque clearing system is being introduced, which is intended to speed up cheque processing. Internal Audit was asked to have an input into this and has provided advice on risks and controls, including attendance at a meeting between WCC officers and representatives of the Council's bank.

- **Tenacres First School**

Advice was provided by Internal Audit in respect of changes to the school fund accounts and controls around ensuring appropriate separation between school funds and the delegated budget.

- **Alternative Provision**

Following on from the 2017/18 audit of contract management arrangements, some advice was provided regarding monitoring providers and performance measures in response to a request from the CFC Directorate.

- **Pre- School Provision**

Advice was sought from a headteacher regarding a school's pre-school provision for which a separate bank account was held. Advice was provided around processes for receiving and accounting for income relating to the pre-school and the need to account for all income and expenditure within the delegated budget. It was agreed that the separate bank account would be closed and all activities brought under the delegated budget and the school's existing controls.

- **IR35 – SEND**

From the sample of payments reviewed for the audit of Accounts Payable, a payment to an individual engaged by a parent who had been provided with a personal budget to secure SEN provision for her son was identified. This highlighted potential HMRC (IR35) implications regarding the payments being made in this instance and more widely in respect of SEND payments. Audit have since worked with the SEND Team, including attendance at the SEND Management Team to offer further advice on how to manage this process.

- **School Journal Adjustments**

Assistance was requested in relation to Journal / Internal transfers between schools. Specifically, this was around what approvals, if any, should be provided. Advice given was that schools need to comply with the limits of delegated financial authority which are in place within each school and that

there needs to be a full audit trail in place to support journals and internal transfers, including documented records of approvals for internal transfers between schools.

In addition to the above, Internal Audit continues to attend regular meetings of various corporate groups and provides advice and guidance as required. These include the Corporate Risk Management Group and the GDPR Project Group; Internal Audit is also attending meetings relating to the Finance Improvement Plan as part of the Communication and Training work stream.

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 8 accounts were cleared satisfactorily during the year.

Work has also been carried out to improve our review process of the increased number of Troubled Families claims submitted by Early Help and Commissioning. We have carried out 4 reviews on a rolling programme of 10% of the claims, to provide assurance that the claims submitted are accurate.

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.

A full externally conducted quality assessment of the shared service with Warwickshire was 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.”

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 2018/19 being 4.81 out of a maximum of five, and a number of positive comments and compliments about the service provided have been received, including:

- Very professional and timely.
- Very professional and constructive challenge.
- It was conducted with the upmost professionalism! My team and I were made to feel supported as opposed to being criticised. The auditor was extremely knowledgeable of 'how we do things' together with showing empathy towards the issues we have recently been faced with. I totally agreed with the issues raised.
- The auditor has been extremely helpful in the statutory accounts work, providing clear guidance and direction on improvements and errors.
- Ability to give the files across easily and the speed of the audit of the accounts, also able to discuss and resolve any issues quickly.
- The advice given was clear, concise and very informative.
- Based on true facts with supporting evidence. It was a thorough investigation.
- Came up with practical suggestions that yielded real improvement.
- The auditors were very flexible and helpful.
- Just wanted to drop you a quick note to thank you very much for the effort and professionalism you put into the recent misconduct hearing we were both involved in. I do not underestimate the amount of work that goes into these cases and by nature it is not easy.
- The opportunity to be a joint partner in the process in relation to joint conversation about contracts to be considered and face to face discussion about findings.
- The audit process was very clear in terms of scope and duration/timeline.
- Thank you so much for your professional assistance with the audit.
- I wanted to thank you for all of the support you have provided to us in previous years which has always been very much valued and appreciated.
- The auditor was able to attend meetings and gained an understanding of the process from the outset, and therefore advice was based on knowledge of the whole process and requirement.
- Clear and detailed, with a really quick turn round.
- Audit requirements were made clear & I received quick responses to my questions.
- The team looked at school in a holistic manner and were supportive and understanding.
- I would also like to pass on a thank you to the auditor as she was very patient with her requests given how busy we have been and was clear on what she needed throughout, which is what I needed.
- Very professional, efficient and Grant certified within deadline.
- Conducted in a timely manner in order to meet the appropriate deadlines and as required by the Government office concerned.

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

- The review was conducted in a very professional, efficient and friendly manner by the auditor.
- This was a professional and comprehensive investigation, I was regularly updated on progress.
- A very open and transparent process. Nothing could have been done better.
- Regular contact with relevant questions being asked. Audit completed quickly and with a short timescale due to a tight deadline.

- Good analysis of issues in logical evidenced way. Constructive approach.
- The personable approach given by the auditor – it was supportive and not pre-judging.
- Thank you so much for all the work you have done on these accounts and in the very short term period you were given. It truly is very much appreciated.

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 has been 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 outcome of work undertaken by other assurance providers in respect of Liberata and Place Partnership;
- 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 general financial pressures, the statutory improvement notice and the setting up of an Alternative Delivery Model for Children's Services, 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 improvements have been or are in the process of being made.

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

12th April 2019

Appendix A: Summary of audits completed during the year.

Audit		Level of Assurance
Adult Services		
1	Domiciliary Care- Billing and Charging	Substantial
2	Learning Disability	Moderate
3	Safeguarding	Substantial
4	Transitions Children to Adult Social Care	Substantial
Children Families & Communities (CFC)		
5	Fort Royal	Moderate
6	Offmore Primary	Limited
7	LAC Placement and Placement Spend	Substantial
8	Foster Payments	Substantial
9	Adoption	Moderate
10	Learning & Achievement #	Substantial #
11	School Themed Audit - Budget management, payroll, procurement, ordering and creditor payment processes	Limited
12	School Themed Audit – Schools in Financial Difficulties	Limited
13	Alternative Delivery Model	Substantial
Economy & Infrastructure		
14	ERDF	Substantial
15	Design Services (Halcrow)	Substantial
16	Approval of Development	Substantial
17	Transport (incl SEND)	Moderate
Commercial & Commissioning		
18	Performance Management	Substantial
19	Data Centre Security #	Limited #
20	IT Cyber Security #	Moderate #
21	IT Governance	Substantial
Public Health		
22	Commissioning and Contracting	Moderate
Corporate		
23	Transformation & Savings Plans	Moderate
Finance		
24	Treasury Management	Substantial

Audit		Level of Assurance
25	Bank Reconciliation	Moderate
26	Pensions - Administration	Substantial
27	Accounts Payable	Limited
28	Accounts Receivable #	Limited #
29	General Ledger #	Moderate #
	Local Enterprise Partnership	
30	WLEP – Assurance Framework	Substantial

Denotes those audits where the draft report has been issued.

Published reports, subject to redactions, can be accessed by the following [Link](#)

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

1. Completed Audit

Accounts Payable (Client Function)

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:

- Acknowledged control weaknesses highlighted in the 2017/18 IA Report have not been addressed as suggested in the management responses. These are restated in this Report.
- 38% of all supplier invoices paid between 1st April and 30th November 2018 were processed against retrospectively raised purchase orders.
- Between 1st April and 30th November 2018, there were 45 instances where the value of invoices posted against framework orders exceeded the value of the order raised.
- CHAPS payments are used in instances where payroll deadlines are missed and for relatively low value transactions, incurring unnecessary costs and administration.
- Explicit assurance has not been received from Liberata to confirm that the controls within the process of entering and amending supplier bank account details are operating effectively.
- Appropriate checks regarding the employment/tax status of individuals paid as creditors are not consistently conducted in accordance with the Council's guidance to ensure such payments do not breach HMRC IR35 rules.

The report has been agreed by the appropriate officers. Responses have been received with action plans for implementation of the recommendations made, agreed action dates and responsible officers. Progress on the implementation of the recommendations will be followed up.

2. Audits where management comments are awaited on draft reports

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.

Issues identified during the audit include:

- The majority of the management actions received in response to the previous audit report have a target date for implementation of 31/03/2019. Although some action has been taken work is still required to ensure that the recommendations have been actioned in full.
- There is a lack of evidence that debts are raised promptly following the supply of goods or services in line with the process set out in the Debt Management Responsibilities of Budget Holder document.
- A report of all invoices marked with a dispute code on E5 is provided by Liberata with the Aged Debt report. However, there is no system in place to notify the relevant issuing officers or budget holder that these debts are still outstanding.
- There is only limited evidence of proactive chasing of debts by Worcestershire County Council staff outside of the standard reminder process operated by Liberata.
- The calculated provision for bad debt provided on the aged debt analysis report provided by Liberata is significantly higher than the actual provision reported in the accounts.

Data Centre Security

The details of this audit are exempt and are set out in Appendix D.

Appendix C: Audits with Overdue Recommendations at 31 March 2019

Audit	Number of Recommendations								Response Rec'd Y/N
	Made	Risk Accepted	Redundant	Implemented	Not yet due to be implemented	Overdue (Months)			
						0 to 3	3 to 6	Over 6	
Adult Services									
Continuing Health Care	5	0	0	4	0	0	0	1	Y
Direct Payments – Adults	5	0	0	4	0	0	1	0	Y
Adults Case Files	7	0	0	2	3	2	0	0	Y
Mental Health s75 agreement	12	0	0	2	0	10	0	0	Y
Commercial & Commissioning									
ICT Infrastructure	16	0	0	15	0	0	0	1	Y
Contract Management	11	0	0	4	0	3	1	3	Y
ICT – Cyber Risk and Security	5	0	0	3	0	2	0	0	Y

Audit	Number of Recommendations								Response Rec'd Y/N
	Made	Risk Accepted	Redundant	Implemented	Not yet due to be implemented	Overdue (Months)			
						0 to 3	3 to 6	Over 6	
Information Management	6	0	0	3	0	0	0	3	Y
ICT Software Licensing (16-17)	2	0	0	0	0	0	0	2	Y
Agency Staffing	7	0	0	6	0	0	1	0	Y
Procurement	14	0	0	9	0	2	3	0	Y
Health and Safety	5	0	0	0	1	1	2	1	Y
ICT Disaster Recovery Arrangements	4	0	0	1	0	3	0	0	Y
Economy & Infrastructure									
Design Services	9	0	0	6	2	1	0	0	Y

Audit	Number of Recommendations								
	Made	Risk Accepted	Redundant	Implemented	Not yet due to be implemented	Overdue (Months)			Response Rec'd Y/N
						0 to 3	3 to 6	Over 6	
Childrens Services									
Direct Payments – Children	8	0	1	1	0	0	0	6	Y
Foster Payments	6	0	0	5	0	0	0	1	Y
School Visits - St Catherine's CE Primary School	8	0	0	7	0	0	0	1	N
School Visits - Lindridge	8	0	0	7	0	0	1	0	N
School Visits - Offmore Primary School	15	0	0	12	0	0	3	0	N
School Visits – School A	19	0	0	0	0	19 (4 fundamental)	0	0	N
Finance									
Accounts Payable	7	0	0	6	0	0	1	0	Y

Audit	Number of Recommendations								Response Rec'd Y/N
	Made	Risk Accepted	Redundant	Implemented	Not yet due to be implemented	Overdue (Months)			
						0 to 3	3 to 6	Over 6	
Feeder Systems	6	0	0	5	0	0	1	0	Y
Capital Expenditure	8	0	0	7	0	0	0	1	Y
Treasury Management	2	0	0	1	0	1	0	0	Y
Pensions									
Pensions Investment	3	0	0	2	0	0	1	0	Y
	198	0	1	112	6	44	15	20	