

5. Status of Internal Audit Work for the Period of: (1st April 2018 to 28th February 2019)

A. Risk Based Assurance Plan including Proactive Fraud Work: 2018/19 - Progress to Date

Directorate	Gov. Risk or Internal Control Area	Audit Plan	Name of Review	Initial Planning	Stage of Review			Outcome		Date when a Summary was reported to the Audit Committee.
					TOR in progress or agreed	In Prog/Ongoing	Draft Report	Complete	Assurance Level	
Resources	Information Security/ICT	Delivery of Future State Assessment - 1					✓	Limited	Red	March 2019
Corporate	Governance	Senior Officer Decision Recording					✓	Limited	Amber	September 2018
Corporate	Governance	Whistleblowing Review (Annual)					✓	Limited	Amber	January 2019 (Full Report)
People	Risk Management	School Places Planning and allocation processes.					✓	Limited	Amber	November 2018
Resources	Financial Controls	Council Tax Income Collection					✓	Reasonable	Amber	March 2019
Growth and Regeneration	Risk Management	Taxi Licensing					✓	Limited	Amber	March 2019
Corporate	Financial Controls	Development contributions (s 106 plus)					✓	Limited	Amber	March 2019
Corporate	Financial Controls	Directorate Budgetary control					✓	Reasonable	Amber	March 2019
Corporate	Financial Controls	Grant Application Process (from 2017/18)					✓	Limited	Amber	November 2018
People	Risk Management	Adult Social Care - Care Homes					✓	Limited	Amber	March 2019
Resources	Financial Controls	Payroll System Controls - b/f					✓	Reasonable	Amber	July 2018
People	Financial Controls	Direct Payments - Prepayment Cards					✓	Limited	Amber	March 2019
People	Financial Controls	Care Services - Accuracy of Billing					✓	Reasonable	Amber	November 2018
Growth and Regeneration	Financial Controls	Security Services - Use of Imprest (Colston Hall)					✓	Limited	Amber	March 2019
Resources	Information Security/ICT	Privileged Access Management					✓	Limited	Amber	November 2018
Corporate	Information Security/ICT	Third Party Assurance					✓	None	Amber	July 2018
Growth and Regeneration	HR and Asset Management	Planned Maintenance					✓	Reasonable	Amber	September 2018
People	Commissioning and Procurement	Adult Social Care Commissioning					✓	Limited	Amber	July 2018
Growth and Regeneration	Financial Controls	Car Parking Income					✓	Reasonable	Green	September 2018
Resources	Projects and Programmes	Embedded Assurance - HR Payroll Project <i>(Initial review completed, further work planned)</i>					✓	Reasonable	Green	Awaiting Phase two completion
People	Projects and Programmes	Embedded assurance - Strengthening Families Transformation (Phase One)					✓	Reasonable	Green	November 2018
Growth and Regeneration	Projects and Programmes	Replicate (EU Grant funded Project)					✓	Reasonable	Green	September 2018
Corporate	Commissioning and Procurement	Voluntary Sector Commissioning (Avoidance of Procurement Regulations)					✓	Reasonable	Green	July 2018
Resources	Commissioning and Procurement	Fleet Investment Contract Award					✓	Reasonable	Green	March 2019
Corporate	Governance	Annual Governance Statement and Review Process (2017/18)					✓	N/A	N/A	N/A
Corporate	Governance	Schemes of Delegation					✓			Summary to be provided at May 2019 meeting
Growth and Regeneration	Projects and Programmes	New Housing System Implementation					✓	N/A	N/A	Report on Phase 1 provided November 2018
Resources	Projects and Programmes	Project Management - PMO					✓			Summary to be provided at May 2019 meeting
Corporate	Governance	Annual Governance Statement and Review Process (2018/19)			✓					
Corporate	Risk Management	Audit of Risk Management (To be managed by MHM)			✓					
People	Risk Management	CRR 16 - Children's and Safeguarding - assurance mapping			✓					
People	Financial Controls	Apprentice Levy Account			✓					
Corporate	Commissioning and Procurement	Review of Specific Contracts			✓					
Resources	Commissioning and Procurement	Access rights to information - Partnerships/Contracts (GDPR)			✓					
Corporate	Commissioning and Procurement	Contract Monitoring - Continual Audit Testing (Testing new contracts)			✓					

Corporate	Governance	Decision Making Process - follow up		✓	1	5					6		
Resources	Financial Controls	Accounts Receivable		✓	1	3	2	7		1	14		
Resources	Financial Controls	Accounts Payable		✓		2		4		2	8		
People	Financial Controls	Budgetary Control - People (Including Further Follow Up)		✓	1	5		1			1	8	
Growth and Regeneration	Financial Controls	Budgetary Control - Neighbourhoods (Including Further Follow Up)		✓		1		1				2	
Resources	Financial Controls	Security Services Cash -in- Transit		✓		3		3				6	
Growth and Regeneration	HR and Asset Management	Sale and Disposal of Council Assets, including St Agnes Lodge and POB		✓		8		5				13	
People	Financial Controls	Foster care Payments (Further follow-up)		✓				2	1			3	
Corporate	Commissioning and Procurement	Contract Waivers		✓		4		2				6	
Resources	Fraud - Prevention	Purchase card review		✓	9			0			2	11	
Resources	Information Governance and ICT	Mobile devices		✓	1	1		1	6	1	6	16	
People	Schools	Primary School		✓	1		3		1	1		6	
Resources	HR and Asset Management	HR Process Review		✓		4						4	
Corporate	Governance	Whistleblowing Effectiveness Review		✓	13							13	
People	Risk Management	Provider Failure (People)		✓		1						1	
Resources	Commissioning and Procurement	Cash Receipting System Contract		✓	3	1						4	
People	Risk Management	Safer Recruitment - Children and Families Care and Support		✓	1			3		1		5	
Corporate	Risk Management	Corporate and IT Business Continuity (Including further Follow Up)		✓		2	1	2		1		6	
Resources	Financial Controls	General Ledger Movement (Further follow-up)		✓	1			3				4	
Resources	Financial Controls	Housing Benefits (Further follow-up)		✓		4		2				6	
Corporate	Governance	Customer Relations System (Further follow-up)		✓		1		2				3	
People	Governance	Schools Financial Governance Overarching		✓		3		3				6	
Resources	Financial Controls	Bank Reconciliation/E Income Returns		✓		3		2		1		6	
People	Financial Controls	Schools Financial Governance- Individual Schools	✓			12		2			1	15	
People	Risk Management	DOL Assessments (Further follow-up)- On hold awaiting change in legislation.	✓					2				2	
Total Recommendations followed up or in progress						32	63	6	47	8	8	10	174

D. Planned Proactive Fraud work

Directorate	Gov, Risk or Internal Control Area	Name of Review	Fact Finding has commenced	TOR/Initial Asst	In Prog	Complete	Commentary
Corporate	Fraud - Strategic Fraud Risk Management	CIPFA Fraud Survey				✓	Benchmarking
Corporate	Fraud - Strategic Fraud Risk Management	Analysis of CIPFA Benchmarking				✓	Planning & Development
Resources	Fraud - Strategic Fraud Risk Management	Transparency Data Reporting - Fraud				✓	Statutory Requirement
Corporate	Fraud - Prevention	Fraud Web page updates				✓	Raising Awareness
Corporate	Fraud - Proactive Detection Exercises	National Fraud Initiative (NFI) Download				✓	
Resources	Fraud - Proactive Detection Exercises	AP Forensics - Accounts Payable fraud testing (Round 1)				✓	
Growth and Regeneration	Fraud - Proactive Detection Exercises	Blue Badge Enforcement exercise - Joint Exercise with Blue Badge Team				✓	Protecting the Public Purse
Resources	Fraud Investigation	National Fraud Initiative SPD download				✓	
Corporate	Fraud - Prevention	Bribery and Corruption Review - Fraud Controls Framework Review			✓		
Corporate	Fraud - Prevention	E learning roll-out			✓		
Resources	Fraud - Prevention	Fraud Awareness Training - Benefits Administrators			✓		
Adult, Children and Education	Fraud - Prevention	Education Team Requests			✓		
Adult, Children and Education	Fraud - Prevention	Fraud Awareness Training - Schools			✓		
Adult, Children and Education	Fraud - Prevention	Schools Fraud Health Check			✓		
Growth and Regeneration	Fraud - Prevention	Social Housing Gateway Review (allocations)			✓		
Corporate	Fraud - Proactive Detection Exercises	NFI Output			✓		
Resources	Fraud - Proactive Detection Exercises	NNDR b/f			✓		
Resources	Fraud - Proactive Detection Exercises	AP Forensics - Accounts Payable fraud testing (Round 2)			✓		
Adult, Children and Education	Fraud - Proactive Detection Exercises	Direct Payment - Analytical Review & Testing			✓		
Growth and Regeneration	Fraud - Proactive Detection Exercises	Key Amnesty			✓		
Growth and Regeneration	Fraud - Proactive Detection Exercises	Housing Partnership - working with RSLs on Tenancy Fraud			✓		
Growth and Regeneration	Fraud - Proactive Detection Exercises	Tenancy Fraud Case work			✓		
Growth and Regeneration	Fraud - Proactive Detection Exercises	Gain work			✓		
Corporate	Fraud Investigation	Fraud hotline management			✓		
Resources	Fraud Investigation	Benefit Fraud casework			✓		

Resources	Fraud Investigation	CTR Casework			✓		
Growth and Regeneration	Fraud Investigation	Blue Badge - on going investigations and publicity			✓		
Growth and Regeneration	Fraud - Proactive Detection Exercises	HMRC Pilot Exercise			✓		
Resources	Fraud - Proactive Detection Exercises	NNDR Small Business Rates relief			✓		
Corporate	Fraud - Strategic Fraud Risk Management	Fraud Risk Registers - Engagement with risk owners		✓			
Corporate	Fraud - Proactive Detection Exercises	Continuous Matching/Data Warehouse		✓			
Resources	Fraud - Proactive Detection Exercises	Procurement - Analytical Review		✓			

E. Adhoc Work Requests/ Consultancy & Advice

Directorate	Gov, Risk or Internal Control Area	Name of Review	Initial Planning	Stage of Review				Summary of Findings/Advice Provided: Key Matters:
				TOR	In Prog/ Ongoing	Draft Report	Complete	
Resources	Information Governance and ICT	Changes to payment terms					✓	Issues around unauthorised changes to contract terms
Resources	Information Governance and ICT	Information Security Policy Review				Advice	✓	Review of Information Security Policy Statement, associated policies
Communities	Governance	New Housing System Project (Advice)				Advice	✓	Project Board Attendance, Critical Friend and Guidance
Resources	Financial Controls	Cheque Control					✓	Disposal of Cheques.
Resources	Financial Controls	Purchase Cards					✓	Advice on use of purchase cards for various matters arising