

5. Status of Internal Audit Work for the Period of: (1st April to 31st October 2019)

A. Risk Based Assurance Plan including work carried forward from 2018/19, planned work for 2019/20 and 2019/20 Proactive Fraud Work:

Directorate	Gov, Risk or Internal Control Area	Audit Plan Name of Review	Initial Planning	Stage of Review				Outcome Assurance Level	Summary of Findings:
				TOR	In Prog/Ongoing	Draft Report	Complete		
2018/19 PLANNED ASSURANCE WORK CARRIED FORWARD:									
Corporate	Governance	Business Planning and Service Planning					✓	Reasonable	
People	Financial Controls	Care Act - Deferred Payments					✓	Reasonable	
People	Financial Controls	Public Health Ring-Fenced Grant					✓	Reasonable	
Growth and Regeneration	Commissioning and Procurement	Housing Options - payments to voluntary groups					✓	Reasonable	
Growth and Regeneration	Projects and Programmes	Embedded Assurance for Major Projects - Colston Hall (Governance with regard to initial set-up)					✓	Reasonable	
Corporate	Fraud Strategy	Bribery & Corruption					✓	Reasonable	
Corporate	Risk Management	Risk Management					✓	Reasonable	
Resources	Financial Controls	Financial Interfaces					✓	Limited	Summary of matters arising provided to Audit Committee at September 2019 meeting
Resources	Financial Controls	Financial Interfaces/ Civica ongoing issues					✓	Limited	Summary of matters arising provided to Audit Committee at September 2019 meeting
Resources	Commissioning and Procurement	Effectiveness of New Procurement Arrangements					✓	Limited	Summary of matters arising provided to Audit Committee at September 2019 meeting
People	VFM/Targeted Savings Identification	Direct Payments - Full Study to include systems, processes and targeted testing.					✓	Limited	Summary of matters arising provided to Audit Committee at September 2019 meeting
Corporate	Information Security/ICT	Traffic Control Services Cloud/Resilience (Operations Centre)					✓	Limited	Summary of matters arising provided to Audit Committee at September 2019 meeting
Resources	Information Security/ICT	IT Project Management Approach (design and security)					✓	Limited	Summary of matters arising provided to Audit Committee at July 2019 meeting
People	Financial Controls	Apprentice Levy Account					✓	Limited	Summary of matters arising provided to Audit Committee at July 2019 meeting
People	Projects and Programmes	Strengthening Families Transformation (Phase II)					✓	Limited	Summary of matters arising provided to Audit Committee at September 2019 meeting
Resources	Commissioning and Procurement	Contract Monitoring: Continual Audit Testing					✓	Limited	Summary of matters arising provided to Audit Committee at November 2019 meeting
Corporate	Information Security/ICT	Data Sharing with Partners (GDPR)					✓	Limited	Summary of matters arising provided to Audit Committee at September 2019 meeting
Corporate	HR and Asset Management	Individual Performance Management					✓	N/A	Consultancy
Growth and Regeneration	Projects and Programmes	New Housing System Implementation					✓	N/A	Consultancy
People	Financial Governance and Fraud	Schools Financial Governance and Fraud Awareness Study					✓	N/A	
Corporate	Information Security/ICT	E-Procurement system Security				✓			
Resources	Commissioning and Procurement	Access rights to information - Partnerships/Contracts (GDPR)			✓				
Corporate	Governance	Departmental Financial Governance and Control			✓				Consultancy
2019/20 PLANNED ASSURANCE WORK STATUS:									
Growth and Regeneration	Financial Controls	Financial Review of Park Cafes					✓	Reasonable	
Resources	Commissioning and Procurement	Procurement - "off contract" spend.					✓	Limited	Summary provided to Audit Committee at November 2019 meeting
Resources	Financial Controls	Preparations for Making Tax Digital - Urgent Issues Notice					✓	Limited	A plan for Making Tax Digital was not in place. Audit review halted and Urgent Issues note provided.
Resources	Commissioning and Procurement	Supplier Checks and Supplier Resilience					✓	Limited	Summary provided to Audit Committee at November 2019 meeting
Corporate	Governance	Annual Governance Statement 2018 19					✓	N/A	
People	VFM	SEND – case work processing				✓			
Growth and Regeneration	Financial Controls	Housing Stock - Rent Collection and Arrears Recovery				✓			
Growth and Regeneration	HR and Asset Management	Housing Stock Management - Response Repairs				✓			
Growth and Regeneration	Risk Management	Homelessness				✓			
Resources	Financial Controls	Preparations for Making Tax Digital			✓				

Corporate	Governance	RIPA Arrangements			✓			
Resources	Financial Controls	VAT Arrangements			✓			
Corporate	Information Security/ ICT	Subject Access Requests			✓			
People	Information Security/	Compliance with NHS Data Security and Protection (DSP) Toolkit			✓			
Corporate	Financial Controls	Capital Programme Financial Monitoring / delivery			✓			
People	Projects & Programmes	Strengthening Families programme - Closure Phase			✓			
People	Governance	OFSTED Improvement Actions - monitoring and review.	✓					
Corporate	Financial Controls	Grant Funding Exit Strategies	✓					
Growth and Regeneration	Financial Controls	Bristol Impact Fund	✓					
Resources	Financial Controls	IR35	✓					
Resources	Financial Controls	Litigation settlements	✓					
Corporate	HR and Asset Management	Security of Heritage Assets	✓					
Corporate	Commissioning and Procurement	Review of Specific Contracts	✓					

2019/20 PLANNED COUNTER FRAUD WORK STATUS:

Corporate	Fraud Strategy	CIPFA Annual Fraud Survey					✓	
Corporate	Fraud Strategy	Transparency Reporting Fraud					✓	
People	Fraud Prevention	Schools Fraud Healthcheck					✓	
Growth and Regeneration	Fraud Prevention	Key Amnesty					✓	
Corporate	Fraud Detection	NFI HMRC Pilot					✓	
Corporate	Fraud Strategy	Bribery & Corruption Risk Register			✓			
Growth and Regeneration	Fraud Prevention	Publicity and Fraud Awareness raising			✓			
Corporate	Fraud Prevention	E Learning management & updates			✓			
All directorates	Fraud Prevention	Fraud awareness training			✓			
People	Fraud Prevention	Pupil tracking requests			✓			
Corporate	Fraud Prevention	Social Housing Gateway Review (allocations)			✓			
Corporate	Fraud Prevention	Data Analytics/ Data Hub			✓			
People	Fraud - Proactive Detection Exercises	Direct Payts to CTax- link to hub.			✓			
Growth and Regeneration	Fraud Prevention	Empty Homes – link to hub			✓			
Corporate	Fraud Detection	NFI Output			✓			
	Fraud Detection	NFI CTax SPD			✓			
Corporate	Fraud Prevention	Procurement Analytical Review			✓			
Resources	Fraud Detection	Fiscal Fraud Module - Analytics			✓			
People	Fraud - Proactive Detection Exercises	Direct Payments Analytics			✓			
Growth and Regeneration	Fraud - Proactive Detection Exercises	Tenancy Fraud - Multi-Storey Block			✓			
Corporate	Fraud Strategy	Fraud Policy Review			✓			
Resources	Fraud - Proactive Detection Exercises	Enterprise pool cars, Mileage - Fraud and VfM review			✓			
Growth and Regeneration	Fraud Detection	Tenancy Fraud - casework			✓			
Corporate	Fraud Detection	Gain			✓			
Growth and Regeneration	Fraud - Proactive Detection Exercises	Right to Buy Checks			✓			
Corporate	Fraud Detection	Fraud hotline management			✓			
Resources	Fraud Investigation	Benefit Fraud Casework (DWP)			✓			
Resources	Fraud Detection	CTR Casework			✓			
Corporate		Whistleblowing			✓			
Growth and Regeneration	Fraud Investigation	Void Garages - TM			✓			
Resources	Fraud Investigation	NNDR - Income maximisation			✓			

B. Certifications

Directorate	Gov, Risk or Internal Control Area		Initial Planning	TOR (Where App.)	In Prog/Ongoing	Complete	Value of Grant Claim
Growth and Regeneration	Grant Certification	NTS Funding for Regional Intelligence Function SWERCOTS				✓	£ 81,000
Growth and Regeneration	Grant Certification	NTS Funding for Regional Intelligence Team SWERCOTS				✓	£ 300,767
People	Grant Certification	Future Bright (Previously ESIP)				✓	£ 394,326
Growth and Regeneration	Grant Certification	(LEP) (LGF AK) Local Sustainable Transport Package 201718				✓	£ 1,528,942
Growth and Regeneration	Audit and Certification	Carbon Reduction Commitment (CRC)				✓	Not a grant
Growth and Regeneration	Grant Certification	WECA Highways and Transport Capital Grant				✓	£ 6,527,000
Growth and Regeneration	Grant Certification	A4-A4174 Challenge fund				✓	£ 2,455,136
Growth and Regeneration	Grant Certification	Pothole Action Grant				✓	£ 357,236
Growth and Regeneration	Grant Certification	Temple Meads Masterplan Feas Study (FEAS F)				✓	£ 2,000,000
Growth and Regeneration	Grant Certification	Lockleaze Housing (FEAS J) - FINAL CLAIM				✓	£ 67,877
Growth and Regeneration	Grant Certification	DfT Additional Highways				✓	£ 1,725,000
Growth and Regeneration	Grant Certification	BSOG				✓	£ 448,348
Growth and Regeneration	Grant Certification	WECA Hengrove Full Business Case (FEAS M)				✓	£ 400,000
Total Grants Certified							£ 16,285,631

C. Recommendations Follow Up Work Completed:

Directorate	Gov, Risk or Internal Control Area	Name of Review	No. of Recs.	Status	Implemented:		Partially Implemented		Not Implemented		Total
					H	M	H	M	H	M	
Growth and Regeneration	HR and Asset Management	Sale of Council Assets (further follow-up)	5	Complete		2		3			5
Resources	Commissioning and Procurement	Contract Management: Council Wide	5	Complete		2	3				5
Growth and Regeneration/Resources	Financial Governance	Carbon Reduction Commitment	3	Complete		2		1			3
Resources	Financial Governance	Security Services Cash -in- Transit (Further follow-up)	4	Complete		2				2	4
Corporate	Governance	Officer Schemes of Delegation	7	Complete	3	1		1		2	7
Resources	Financial Governance	Council Tax Income Collection	2	Complete	1	1					2
Total Recommendations followed up or in progress			26		4	10	3	5	0	4	26