

5. Status of Internal Audit Work for the Period of: (1st April to 28th February 2020)

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

Directorate	Audit Plan		Initial Planning	Stage of Review			Outcome Assurance Level	Summary of Findings:
	Gov. Risk or Internal Control Area	Name of Review		TOR	In Prog/Ongoing	Draft Report		
<b>2018/19 PLANNED ASSURANCE WORK CARRIED FORWARD:</b>								
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	Commissioning and Procurement	Access rights to information - Partnerships/Contracts (GDPR)					✓	Reasonable
Corporate	Governance	Departmental Financial Governance and Control					✓	Reasonable
Resources	Financial Controls	Financial Interfaces					✓	Limited
Resources	Financial Controls	Financial Interfaces/ Civica ongoing issues					✓	Limited
Resources	Commissioning and Procurement	Effectiveness of New Procurement Arrangements					✓	Limited
People	VFM/Targeted Savings Identification	Direct Payments - Full Study to include systems, processes and targeted testing.					✓	Limited
Corporate	Information Security/ICT	Traffic Control Services Cloud/Resilience (Operations Centre)					✓	Limited
Resources	Information Security/ICT	IT Project Management Approach (design and security)					✓	Limited
People	Financial Controls	Apprentice Levy Account					✓	Limited
People	Projects and Programmes	Strengthening Families Transformation (Phase II)					✓	Limited
Resources	Commissioning and Procurement	Contract Monitoring: Continual Audit Testing					✓	Limited
Corporate	Information Security/ICT	Data Sharing with Partners (GDPR)					✓	Limited
Corporate	HR and Asset Management	Individual Performance Management					✓	N/A
Growth and Regeneration	Projects and Programmes	New Housing System Implementation					✓	N/A
People	Financial Governance and Fraud Awareness	Schools Financial Governance and Fraud Awareness Study					✓	N/A
Corporate	Information Security/ICT	E-Procurement system Security				✓		
<b>2019/20 PLANNED ASSURANCE WORK STATUS:</b>								
Corporate	Governance	Annual Governance Statement 2018 19					✓	
Corporate	Governance	Whistleblowing Review					✓	Reasonable
Corporate	Governance	RIPA Arrangements					✓	Reasonable
Corporate	Information Security/ICT	Process for Reporting of Data Security Breaches					✓	Reasonable
Growth and Regeneration	Financial Controls	Financial Review of Park Cafes					✓	Reasonable
Resources	Financial Controls	IR35					✓	Reasonable
Resources	Financial Controls	VAT Arrangements					✓	Reasonable
Corporate	Information Security/ICT	IT Transformatin Programme Assurance					✓	Limited
Growth and Regeneration	Risk Management	Homelessness					✓	Limited
Growth and Regeneration	Financial Controls	Housing Stock - Rent Collection and Arrears Recovery					✓	Limited
Growth and Regeneration	HR and Asset Management	Housing Stock Management - Response Repairs					✓	Limited
People	VFM	SEND – case work processing					✓	Limited
Resources	Financial Controls	Preparations for Making Tax Digital					✓	Limited
Resources	Commissioning and Procurement	Supplier Checks and Supplier Resilience					✓	Limited
Resources	Commissioning and Procurement	Procurement - "off contract" spend.					✓	Limited
Resources	Commissioning and Procurement	Contractors - application of Living Wage.					✓	N/A
Corporate	Financial Controls	Savings Realisation				✓		
Corporate	Information Security/ICT	Records of Data Processing Activities				✓		
Resources	Financial Controls	Bristol Impact Fund				✓		
Resources	Financial Controls	Treasury Management				✓		
Corporate	Governance	Annual Governance Statement 2019 20				✓		
Corporate	Governance	Ethical Framework				✓		
Corporate	Governance	Performance Reporting - Data Quality				✓		
Corporate	Risk Management	Audit of Risk Management				✓		
Corporate	Financial Controls	Capital Programme Financial Monitoring / delivery				✓		
People	Projects & Programmes	Strengthening Families programme - Closure Phase				✓		
Corporate	HR and Asset Management	Absence Management				✓		
Corporate	HR and Asset Management	Organisational Improvement Plan				✓		

Corporate	Information Security/	Subject Access Requests			✓			
Corporate	Information Security/	Privacy Impact Assessments			✓			
Growth and Regeneration	Financial Controls	Car Parking Income			✓			
Growth and Regeneration	VFM	Garage Stock			✓			
People	Information Security/	Compliance with NHS Data Security and Protection (DSP) Toolkit			✓			
People	Financial Controls	Adult Social Care Debt			✓			
Resources	Governance	Trading with Schools			✓			
Resources	Financial Controls	Payroll System control (iTrent)			✓			
People	Governance	Children's services and Education Quality Assurance Framework.			✓			
People	Commissioning and Procurement	Procurement Plans - Social Care			✓			
Resources	Governance	Companies Governance Arrangements			✓			
Resources	Governance	Commercialisatin Readiness			✓			
Corporate	Governance	Response to Ombudsman Reports	✓					
Corporate	Financial Controls	Grant Funding Exit Strategies	✓					
Corporate	HR and Asset Management	Security of Heritage Assets	✓					
People	Risk Management	Community Financial Support/ Power of Attorney	✓					

2019/20 PLANNED COUNTER FRAUD WORK STATUS:								
Corporate	Fraud Strategy	CIPFA Annual Fraud Survey					✓	
Corporate	Fraud Strategy	Fraud Policy Review					✓	
Corporate	Fraud Detection	NFI HMRC Pilot					✓	
Corporate	Fraud Prevention	Social Housing Gateway Review (allocations)					✓	
Corporate	Fraud Strategy	Transparency Reporting Fraud					✓	
Growth and Regeneration	Fraud - Proactive Detection Exercises	Council Funded Burials					✓	
Growth and Regeneration	Fraud Prevention	Key Amnesty					✓	
People	Fraud - Proactive Detection Exercises	Direct Payments Analytics					✓	
All directorates	Fraud Prevention	Fraud awareness training			✓			
Corporate	Fraud Strategy	Bribery & Corruption Risk Register			✓			
Corporate	Fraud Prevention	Data Analytics/ Data Hub			✓			
Corporate	Fraud Prevention	E Learning management & updates			✓			
Corporate	Fraud Detection	Fraud hotline management			✓			
Corporate	Fraud Detection	Gain			✓			
Corporate	Fraud Prevention	Money Laundering Risk Assessment			✓			
Corporate	Fraud Detection	NFI Output			✓			
Corporate	Fraud Prevention	Procurement Analytical Review			✓			
Growth and Regeneration	Fraud - Proactive Detection Exercises	Blue Badge Contingency			✓			
Growth and Regeneration	Fraud Prevention	Empty Homes (Hub)			✓			
Growth and Regeneration	Fraud Prevention	Publicity and Fraud Awareness raising			✓			
Growth and Regeneration	Fraud - Proactive Detection Exercises	Right to Buy Checks			✓			
Growth and Regeneration	Fraud Detection	Tenancy Fraud - casework			✓			
Growth and Regeneration	Fraud - Proactive Detection Exercises	Tenancy Fraud - Multi-Storey Block Exercise			✓			
People	Fraud - Proactive Detection Exercises	Direct Payts to Ctax (Hub)			✓			
People	Fraud Prevention	Pupil tracking requests			✓			
Resources	Fraud Investigation	Benefit Fraud Casework (DWP)			✓			
Resources	Fraud Detection	CTR Casework			✓			
Resources	Fraud - Proactive Detection Exercises	Enterprise pool cars, Mileage - Fraud and Vfm review			✓			
Resources	Fraud Detection	Fiscal Fraud Module - Analytics			✓			
Resources	Fraud Strategy	Fraud Web Pages			✓			
Resources	Fraud Prevention	Direct Payts to Ctax (hub)			✓			
Resources	Fraud Detection	NFI CTax SPD			✓			

**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
Growth and Regeneration	Grant Certification	LGF B OPCR Project				✓	£ 1,012,119
Growth and Regeneration	Grant Certification	THE DISABLED FACILITIES CAPITAL GRANT (DFG) DETERMINATION 2018-19				✓	£ 3,236,184

Growth and Regeneration	Grant Certification	RIF008 Bristol TQEZ Infrastructure Package 19/20 Q1&2				✓	£ 2,388,737
Growth and Regeneration	Grant Certification	Bristol TQEZ Programme Team				✓	£ 473,733
Growth and Regeneration	Grant Certification	RIF008 Bristol TQEZ Infrastructure Package				✓	£ 5,436,962
Growth and Regeneration	Grant Certification	Bristol TQEZ Jobs				✓	£ -
Growth and Regeneration	Grant Certification	WECA Mass Transport (Feas C)				✓	£ 350,000
<b>Total Grants Certified</b>							<b>£ 29,183,366</b>

### 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
People	Risk Management	School Places	2	Complete			1			1	2
Resources	Financial Governance	Grant Application Process	4	Complete		4					4
Growth and Regeneration	Risk Management	Taxi Licensing	6	Complete	2	2	1	1			6
Growth and Regeneration	Financial Governance	Development contributions (s 106 plus)	7	Complete	2	4		1			7
Resources	Financial Governance	Security Services - Use of Imprest (Colston Hall)	6	Complete	1	4		1			6
People	Financial Controls	Apprenticeship Levy	7	Complete		2	3	1	1		7
Resources	Information Governance and ICT	Operations Centre	14	Complete		1	5	3	5	0	14
Resources	Financial Governance	Making Tax Digital	1	Complete	1						1
G&R	Projects and Programmes	Colston Hall Project - Phase 2	3	Complete		1		1		1	3
Resources	Information Governance and ICT	ITTP Follow Up	9	Complete	3		5	1			9
<b>Total Recommendations followed up or in progress</b>			<b>85</b>		13	28	18	14	6	6	<b>85</b>